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SPECIAL SUPPLEMENT

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THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT,
(CAP. 287)

UNIFORM BYLAWS

(Made under section 152)

THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) (SERVICE
LEVY ON PETROLEUM PRODUCT) BYLAWS, 2021

WHEREAS section 7(1)(y) of the Local Government Finance Act, Cap. 290 empowers District Authorities to collect service levy not exceeding 0.3% of the turnover net of the value added tax and excise duty;

AND WHEREAS each district authority imposes service levy in a manner prescribed in the respective bylaws;

AND WHEREAS the Minister deems it desirable that all district authorities impose service levy on petroleum product at a levy that is uniform;

NOW THEREFORE, I, UMMY ALLY MWALIMU the Minister for local government authorities hereby make uniform bylaws as follows:

Citation and
commencement

1.-(1) These Bylaws may be cited as the Local Government (District Authorities) (Service Levy on Petroleum Product) Bylaws, 2021.

(2) These Bylaws shall come into operation on the 6th day of October, 2021.

Local Government (District Authorities) (Service Levy on Petroleum Product)

GN. No. 712A (contd.)

Manner of
imposing service
levy
Cap. 290

2. Without prejudice to section 7(1)(y) of the Local Government Finance Act, a district authority shall not charge service levy for wholesale petroleum business or supply of petrol product through bulk procurement system.

Disapplication

3. Any bylaws issued by a district authority to impose service levy on petroleum products are hereby disappplied.

Dodoma,
5th October, 2021

UMMY A. MWALIMU,
*Minister of State President's Office Regional
Administration and Local Government Authorities*