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SPECIAL SUPPLEMENT

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THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT,
(CAP. 288)

UNIFORM BYLAWS

(Made under section 82)

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

WHEREAS section 6(1)(u) of the Local Government Finance Act, Cap. 290 empowers Urban Authorities to collect service levy not exceeding 0.3% of the turnover net of the value added tax and excise duty;

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

AND WHEREAS the Minister deems it desirous that all urban 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 Local Government
(Urban Authorities) (Service Levy on Petroleum Product)
Bylaws, 2021.

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

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

GN. No. 713A (contd.)

Manner of
imposing
service levy
Cap. 290

2. Without prejudice to section 6(1)(u) of the Local Government Finance Act, an urban 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 an urban 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*