
THE UNITED REPUBLIC OF TANZANIA

ACT SUPPLEMENT

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THE FINANCE ACT, 2013

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THE UNITED REPUBLIC OF TANZANIA



NO. 4 OF 2013

I ASSENT,

JAKAYA MRISHO KIKWETE
President[30th June, 2013]

An Act to impose and alter certain taxes, duties, levies, fees and to amend certain written laws relating to the collection and management of public revenues.

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- Short title 1. This Act may be cited as the Finance Act, 2013.
- Commencement 2. This Act shall come into operation on the 1st day of July, 2013.

PART II
AMENDMENT OF THE CAPITAL MARKETS AND
SECURITIES ACT,
(CAP.79)

- Construction
Cap.79 3. This Part shall be read as one with the Capital Markets and Securities Act hereinafter referred to as the "principal Act".

Repeal of section 9A

4. The principal Act is amended by repealing section 9A.

PART III
AMENDMENT OF THE EDUCATION FUND ACT,
(CAP.412)

Construction Cap. 412

5. This Part shall be read as one with the Education Fund Act hereinafter referred to as the "principal Act".

Amendment of section 13

6. The principal Act is amended in section 13 by-

- (a) adding immediately after paragraph (a) the following new paragraph:
“(b) excise duty of 2.5% imposed on electronic communication service as provided for under the Excise (Management and Tariff) Ac;”;
- (b) renaming paragraph (b) as paragraph (c)

PART IV
AMENDMENT OF THE EXECUTIVE AGENCIES ACT,
(CAP.245)

Construction Cap. 245

7. This Part shall be read as one with the Executive Agencies Act, hereinafter referred to as the "principal Act".

Amendment of section 12

8. The principal Act is amended in section 12 by deleting subsection (4) and substituting for it the following:

Cap.348 “(4) Pursuant to section 11 of the Public Finance Act, every Agency shall remit ten percent of its annual gross revenue to the Consolidated Fund.”

PART V
AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF)
ACT, (CAP.147)

Construction
Cap 147

9. This Part shall be read as one with the Excise (Management and Tariff) Act hereinafter referred to as the “principal Act”.

Amendment
of section 2

10. The principal Act is amended in section 2 by inserting in the appropriate alphabetical order the following new definition:

““electronic communication service” means a service of any description provided by a person or a company by means of any transmission, emission or reception of signs, signals, writing, images and sounds or intelligible information of any nature, by wire, optical, visual or other electromagnetic means or systems, including-

- (a) voice, voice mail, data services, audio text services, video text services, radio paging and other emerging electronic communication services;
- (b) fixed telephone services including provision of access to and use of the public switched or non-switched telephone network for the transmission and switching of voice, data and video, inbound and outbound telephone service to and from national and international destinations;
- (c) cellular mobile telephone services including provision of access to and use of switched or non-switched networks for the transmission of voice, data, video and Value Added Services

- inbound and outbound roaming service to and from national and international destinations;
- (d) carrier services including provision of wired, optical fiber or wireless facilities and any other technology to originate, terminate or transit calls, charging for interconnection, settlement or termination of domestic or international calls, charging for jointly used facilities including pole attachments, charging for the exclusive use of circuits, a leased circuit or a dedicated link including a speech circuit, data circuit or a telegraph circuit;
 - (e) provision of call management services for a fee including call waiting, call forwarding, caller identification, multi-calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail, voice menus and video conferencing;
 - (f) private network services including provision of wired, optical fiber, wireless or any other technologies of electronic communication link between specified points for the exclusive use of the client;
 - (g) data transmission services including provision of access to wired or wireless facilities and services specifically designed for efficient transmission of data; and
 - (h) communication through facsimile, pager, telegraph, telex and other electronic communication services.”

Amendment of
section 124

11. Section 124 of the principal Act is amended-
(a) by deleting subsection (3) and substituting for it the following:

“(3) There shall be charged an excise duty on electronic communication service at the rate of 14.5% of the dutiable value”;

(b) in subsection (4) by-

(i) deleting the word “airtime” appearing in paragraphs (a) and (b) and substituting for it the words “electronic communication service.”;

(ii) adding immediately after the words “mobile phone” appearing under paragraph (b) the words “fixed or wireless phone”;

(c) in subsection (5A) by deleting the figure “20” and substituting for it the figure “25”;

(d) by adding immediately after subsection (5B) the following new subsections:

“(5C) There shall be charged in addition to any other rates imposed under the law, an excise duty at the rate of 5 percent in respect of imported utility motor vehicle under HS code 87.01, 87.02 and 87.04 aged ten years or more from the year of its manufacture.

(5D) For the purposes of subsection (5C), the term “utility vehicle” shall not include the types of vehicles referred to under HS Codes 8701.10.00, 8701.90.00, 8702.10.11, 8702.10.21, 8702.10.91, 8702.90.11, 8702.90.21, 8702.90.91, 8704.10.10, 8704.21.10, 8704.22.10, 8704.23.10, 8704.31.10, 8704.32.10, 8704.90.10.”

(e) by adding immediately after subsection (6) the following new subsections:

“(6A) There shall be charged an excise duty on money transfer through a bank, a financial institution or a telecommunication company at the rate of 0.15% of the amount transferred for the amount exceeding shillings 30,000/=

(6B) The excise duty chargeable under subsection (6A) shall not apply to money transfer between banks and financial

institutions, government, diplomats and diplomatic missions.

(6C) There shall be charged an excise duty on telecommunication sim card at the rate of shillings 1,000/= per month.”

“Amendment of section 125

11A. The principal Act is amended in section 125(1) by-

(a) deleting paragraph (d) substituting for it the following:

“(d) any electronic communication service supplied by electronic communication service provider at the time when such mobile, fixed or wireless phone is in use or when payment is received for the service whichever time shall be the earliest.”

(b) by adding immediately after paragraph (e) the following:

“(f) money transfer service by a bank, financial institutions or a telecommunication service provider;

(g) any telecommunication sim card by telecommunication service provider.”

Amendment of the Fourth Schedule

12. The principal Act is amended in the Fourth Schedule by introducing new excisable items and rates as follows:

Heading	Hs Code	Description	Unit	Old Excise Rate	New Excise Rates
20.09		Locally produced Fruit Juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	l	Tshs. 8 per Litre	Tshs. 9 per Litre
	2009.11.00 2009.12.00 2009.19.00 2009.21.00 2009.29.00 2009.31.00 2009.39.00 2009.41.00 2009.50.00 2009.61.00 2009.69.00 2009.71.00 2009.79.00 2009.80.00 2009.90.00	Imported Fruit Juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	l	Tshs.. 100 per Litre	Tshs. 110 per Litre
22.02		Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No.20.09.			
	2202.10.00	-Waters, including mineral waters and	l	Tshs. 83.00 per Litre	Tshs. 91.00 per

		aerated waters, containing added sugar or other sweetening matter or flavoured.			Litre
	2202.90.00	---Other	/	Tshs. 83.00 per Litre	Tshs. 91.00 per Litre
22.03		<i>Beer made from malt</i>			
	2203.00.10	---Stout and porter	/	Tshs. 525.00 per Litre	Tshs. 578.00 per Litre
	2203.00.90	---Other	/	Tshs.525.00 per Litre	Tshs. 578.00 per Litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09.			
		--Sparkling wine			
	2204.10.10	--- With the domestic grapes content exceeding 75%	/	Tshs. 145.00 per Litre	Tshs. 160.00 per Litre
	2204.10.90	--Other	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
		--Other wine; grape must with fermentation prevented or arrested by the addition of alcohol.	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
	2204.21.10	---With the domestic grapes content exceeding 75%	/	Tshs. 145 per Litre	Tshs. 160.00 per Litre
	2204.21.90	---Other	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
	2204.29.90	---Other	/	Tshs. 1,614.00 per	Tshs. 1,775.00

				Litre	per Litre
		--Other grape must			
	2204.30.10	--With the domestic grapes content exceeding 75%	/	Tshs. 145 per Litre	Tshs. 160.00 per Litre
	2204.30.90	--Other	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		--In containers holding 2l or less			
	2205.10.10	---With the domestic grapes content exceeding 75%	/	Tshs. 145 per Litre	Tshs. 160.00 per Litre
	2205.10.90	---Other	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
		--Other			
	2205.90.10	---With the domestic grapes content exceeding 75%	/	Tshs. 145 per Litre	Tshs. 160.00 per Litre
	2205.90.90	---Other	/	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
22.06		Other fermented beverages (for example, cider, perry, mead) mixtures of fermented beverages and mixtures of fermented beverages and non alcoholic beverages, not elsewhere specified or included.			

	2206.00.10	--- Cider	<i>l</i>	Tshs. 1,614.00 per Litre	Tshs. 1,775.00 per Litre
	2206.00.30	---Beer made from 100% local unmalted cereals	<i>l</i>	Tshs 310.00per Litre	Tshs 341.00 per Litre
	2206.00.90	---others (including energy drinks and non alcoholic beverages)	<i>l</i>	Tshs. 420.00per Litre	Tshs. 575.00 per Litre
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20.00	-Spirits obtained by distilling grape wine or grape marc	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.30.00	-Whiskies	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.50.00	-Gin and Geneva	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.60.00	-Vodka	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.70.00	-Liqueurs and cordials	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
		-Other			
	2008.90.10	---Distilled Spirits (e.g. Konyagi, Uganda Waragi)	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre
	2208.90.90	---Other	<i>l</i>	Tshs. 2,392.00 per Litre	Tshs. 2,631.00 per Litre

24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.20.10	---Without filter tip and containing domestic tobacco contents exceeding 75%.	mil	Tshs. 8,210.00 per mil	Tshs. 9,031.00, per mil
	2402.20.90	---With filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 19,410.00 per mil	Tshs. 21,351.00 per mil
		---Other	mil	Tshs. 35,117.00 per mil	Tshs. 38,628.00 per mil
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco: tobacco extracts and essences.			
		--Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
	2403.10.10	---Cut rag/filler	kg	Tshs. 17,736.00 per kg	Tshs. 19,510,00 per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils			

		obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
		-Light oils and preparations:			
	2710.11.10	---medium oil and preparations			
	2710.11.20	---Illuminating kerosene (lk)	/	Tshs.400.30 per Litre	Tshs. 425 per Litre
		---- Gas oil and Diesel oil			
	2711.11.00	-- Natural gas for industrial use		Tshs. 0.35 per cubic feet	Tshs. 0.39 per cubic feet
33.04		-Perfumes and toilet waters. -Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.10.00	-Lip make-up preparations			10%
	3304.20.00	-Eye make-up preparations			10%
	3304.30.00	-Manicure or pedicure preparations			10%
		- Other:			
	3304.91.00	-- Powders, whether or not compressed			10%
	3304.99.00	-- Other.			10%
		Sunscreen or suntan			0%

		preparations			
	33.05	Preparations for use on the hair.			10%
	3305.10.00	- Shampoos			10%
	3305.20.00	- Preparations for permanent waving or straightening			10%
	3305.30.00	- Hair lacquers			10%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
	3307.10.00	- Pre-shave, shaving or after-shave preparations			10%
	3307.20.00	- Personal deodorants and antiperspirants			10%
	3307.30.00	- Perfumed bath salts and other bath preparations			10%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			

	3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning			10%
	3307.49.00	-- Other			10%
	3307.90.00	-Other			10%
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly			

		Covered with such materials or with paper.			
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
	4202.11.00	-- With outer surface, of leather or of composition leather			10%
	4202.12.00	-- With outer surface of plastics or of textile materials			10%
	4202.19.00	-- Other - Handbags, whether or not with shoulder strap, including those without handle			10%
	4202.21.00	-- With outer surface of leather or of composition leather			10%
	4202.22.00	-- With outer surface of plastic sheeting or of textile materials			10%
		-- Other			
	4202.29.00	- Articles of a kind normally carried in the pocket or in the handbag			10%
	4202.31.00	-- With outer surface of leather or of composition leather			10%
	4202.32.00	-- With outer surface of plastic sheeting or of textile materials kg			10%

	4202.39.00	-- Other			10%
		- Other			
	4202.91.00	-- With outer surface of leather or of composition leather			10%
	4202.92.00	-- With outer surface of plastic sheeting or of textile materials			10%
	4202.99.00	-- Other			
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10.00	- Articles of apparel			10%
	4203.21.00	-- Specially designed for use in sports			
	4203.29.00	-- Other			10%
	4203.30.00	- Belts and bandoliers			10%
	4203.40.00	- Other clothing accessories			10%
	4205.00.00	Other articles of leather or of composition leather.			10%
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10.00	- Of wool or fine animal hair			10%
	5701.90.00	- Of other textile materials			10%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or			

		not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs m2			10%
	5702.20.00	- Floor coverings of coconut fibres (coir) m2			10%
		- Other, of pile construction, not made up:			
	5702.31.00	-- Of wool or fine animal hair			10%
	5702.32.00	-- Of man-made textile materials			10%
	5702.39.00	-- Of other textile materials			10%
		- Other, of pile construction, made up:			
	5702.41.00	-- Of wool or fine animal hair			10%
	5702.42.00	-- Of man-made textile materials			10%
	5702.49.00	-- Of other textile materials			10%
	5702.50.00	- Other, not of pile construction, not made up m2			10%
		- Other, not of pile construction, made up:			
	5702.91.00	-- Of wool or fine animal hair			10%
	5702.92.00	-- Of man-made textile materials			10%
	5702.99.00	-- Of other textile materials			10%
57.03		Carpets and other			

		textile floor coverings, tufted, whether or not made up.			
	5703.10.00	- Of wool or fine animal hair			10%
	5703.20.00	- Of nylon or other polyamides			10%
	5703.30.00	- Of other man-made textile materials m2			10%
	5703.90.00	- Of other textile materials			10%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.10.00	- Tiles, having a maximum surface area of 0.3			10%
	5704.90.00	- Other			10%
	5705.00.00	Other carpets and other textile floor coverings, whether or not made up.			10%
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
	6101.20.00	- Of cotton			10%
	6101.30.00	- Of man-made fibres			10%
	6101.90.00	- Of other textile materials			10%

61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.10.00	- Of wool or fine animal hair			10%
	6102.20.00	- Of cotton			10%
	6102.30.00	- Of man-made fibres			10%
	6102.90.00	- Of other textile materials			10%
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6201.11.00	-- Of wool or fine animal hair			10%
	6201.12.00	-- Of cotton			10%
	6201.13.00	-- Of man-made fibres			10%
	6201.19.00	-- Of other textile materials			10%
		- Other :			10%
	6201.91.00	-- Of wool or fine animal hair			10%

	6201.92.00	-- Of cotton			10%
	6201.93.00	-- Of man-made fibres			10%
	6201.99.00	-- Of other textile materials			10%
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			10%
	6202.11.00	-- Of wool or fine animal hair			10%
	6202.12.00	-- Of cotton			10%
	6202.13.00	-- Of man-made fibres			10%
	6202.19.00	-- Of other textile materials			10%
		- Other:			10%
	6202.91.00	-- Of wool or fine animal hair			10%
	6202.92.00	-- Of cotton			10%
	6202.93.00	-- Of man-made fibres			10%
	6202.99.00	-- Of other textile materials			10%
85.23		Discs and tape, solid-state non volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not			

		recorded, including matrices and master for the production of discs, but excluding products of Chapter 37.			
		Magnetic media unrecorded			
	8523.29.90	---Recorded video and audio tapes	u	Tshs. 40.00 per unit	Tshs. 44.00 per unit
		Optical Media			
	8423.40.90	---Recorded DVD,VCD,CD	u	Tshs. 40.00 per unit	Tshs. 44.00 per unit
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles excluding commercial aircrafts.			
		- Helicopters			
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg			20%
	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg			20%
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg			20%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			

	8903.10.00	- Inflatable			20%
		- Other:			
	8903.91.00	-- Sailboats, with or without auxiliary motor			20%
	8903.92.00	-- Motorboats, other than outboard motorboats			20%
	8903.99.00	-- Other			20%
93.02	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.			25%
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, linethrowing guns).			
	9303.10.00	- Muzzle-loading firearms			25%
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles			25%
	9303.30.00	- Other sporting, hunting or target-shooting rifles			25%
	9303.90.00	- Other			25%

	9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			25%
94.03		Other furniture and parts thereof			
		Imported furniture	u		15%

**PART VI
AMENDMENT OF THE ENERGY AND WATER UTILITIES
REGULATORY AUTHORITY ACT,
(CAP.414)**

Construction
Cap.414

13. This Part shall be read as one with the Energy and Water Utilities Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Repeal of
Section 49A

14. The principal Act is amended by repealing section 49A.

**PART VII
AMENDMENT OF THE GAMING ACT,
(CAP.41)**

Construction
Cap.41

15. This Part shall be read as one with the Gaming Act, hereinafter referred to as the “principal Act”.

Amendment of
section 31

16. The principal Act is amended in section 31(2), by deleting the word “monthly” appearing in paragraph (a) and substituting for it the word “weekly”.

PART VIII
AMENDMENT OF THE INCOME TAX ACT,
(CAP.332)

Construction
Cap.332

17. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the "principal Act".

Amendment of
section 3

18. The principal Act is amended in section 3, by inserting in the appropriate alphabetical order the following new definitions-

"money transfer commission" means a payment in respect of money transfer service paid or payable to a money transfer agent;

"money transfer agent" means any person rendering money transfer service on behalf of the money transfer service provider;

"contract area" in respect of petroleum operations means the area that is a subject of petroleum agreement and whenever any part of contract area is relinquished pursuant to petroleum agreement, it represents the contract area as originally granted;

"mining area" means an area of land that is subject to a special mining licence, a mining licence, or a primary mining licence;

"petroleum agreement" means a contract, license, permit, or other authorization made or given pursuant to the applicable law and includes authorization or production sharing contract made under the respective law."

Amendment of
section 11

19. The principal Act is amended in section 11, by deleting subsection (4) and substituting for it the following –

“(4) In the case of mining or petroleum operations, where separate and distinct mining or petroleum operations are carried on by the same person in a different mining area or petroleum contract area, determination of allowable deduction for each mining area or petroleum contract area shall be treated separately”.

Amendment of
section 19

20. The principal Act is amended in section 19(2), by-

- (a) deleting the word “and” appearing at the end of paragraph (c);
- (b) adding immediately after paragraph (c) the following new paragraphs:
 - “(d) in case of loss incurred on petroleum operations, only in calculating the person’s income derived from contract area;
 - (e) in case of loss incurred on mining operations, only in calculating the person’s income derived from mining area; and”;
- (c) renaming paragraph (d) as paragraph (f).

Amendment of
section 80A

21. The principal Act is amended in section 80A by adding immediately after subsection (4), the following new subsections-

- “(5) A person who fails to comply with the provisions of this section, commits an offence and is liable,
- (a) in the case of first time offender, to pay to the Commissioner, a penalty of 5 percent of the value of the manually receipted or un receipted amount;
 - (b) in the case of second time offender, to pay to the Commissioner, a penalty of 10

percent of the value of the manually
received or un received amount;

- (c) in the case of third time offender or more,
the provisions of section 104(2) shall
apply.”

(6) For the purpose of subsection (4)(a) and
(b), the Commissioner shall establish administrative
procedures for imposing and collection of penalties.

Amendment of
section 82

22. The principal Act is amended in section 82(2) by
deleting the words “land or building” appearing in paragraph
(d) and substituting for them the words “aircraft, land or
building”.

Amendment of
section 83

23. The principal Act is amended in section 83 by
deleting subsection (1) and substituting for it the following-

“(1) Subject to subsection (2), a resident
person who-

- (a) in conducting a mining business pays a
service fee to another person in respect of
management or technical services
provided wholly and exclusively for the
business;
- (b) pays to a non resident an insurance
premium with a source in the United
Republic;
- (c) pays to a resident or non-resident a
service fee with a source in the United
Republic; or

(d) pays money transfer commission to a
money transfer agent,
shall withhold income tax from the payment at the
rate provided for in paragraph 4(c) of the First
Schedule.”

Repeal and replacement of section 83A

24. The principal Act is amended by repealing section 83A and substituting for it the following-

“Withholding of income tax for goods

83A.-(1) Subject to subsection (2), any resident corporation which makes a payment in respect of goods supplied by a resident person in the course of conducting business shall withhold income tax at the rate provided for under paragraph 4(c) of the First Schedule.

(2) This section shall apply to a resident corporation whose budget is wholly or substantially financed by the Government budget subvention.”

Amendment of section 86

25. The principal Act is amended in section 86(1) by inserting the words “and (d)” immediately after the reference “(a)” appearing in paragraph (d).

Amendment of section 98

26. The principal Act is amended in section 98 by deleting subsection (3).

Amendment of First Schedule

27. The principal Act is amended in the First Schedule -

(a) in paragraph 1 by deleting the table appearing in subparagraph (i) and substituting for it the following table:

Income	Rate payable
Where total income does not exceed TShs. 2,040,000/=	NIL
Where the total income exceed TShs. 2,040,000/= but does not exceed 4,320,000/=	13% of the amount in excess of TShs.2,040,000/=
Where the total income	TShs. 296,400/=

exceed TShs. 4,320,000/=but does not exceed 6,480,000/=	plus 20% of the amount in excess of TShs. 4,320,000/=
Where the total income exceed TShs. 6,480,000/=but does not exceed 8,640,000/=	TShs. 728,400/= plus 25% of the amount in excess of TShs. 6,480,000/=
Where the total income exceed TShs. 8,640,000/=	TShs. 1,268,400/= plus 30% of the amount in excess of TShs. 8,640,000/=

(b) in paragraph 3, by –

(a) deleting the word “three” appearing in subparagraph (3) and substituting for it the word “five”;

(b) in paragraph 3, by renumbering the repeated subparagraph (3) as subparagraph (4);

(c) in paragraph 4 by-

(a) inserting the words “or rent” between the words “interest” and “paid” appearing in item (ii) of subparagraph (b);

(b) deleting subparagraph (c) and substituting for it the following:

“(c) payments to which section 83 applies-

(i) in the case of service fee referred to in section 83(1)(a), 5 percent for a resident and 15 percent for a non resident;

(ii) in the case of insurance premiums referred to in section 83(1)(b), 5 percent;

- (iii) in the case of service fee referred to in section 83(1)(c), 5 percent for a resident and 15 percent for a non resident;
- (iv) in the case of money transfer commission referred to in section 83(1)(d), 10 percent; and
- (v) in the case of payment referred to under section 83(A), 2 percent.”

Amendment of
Third Schedule

28. The principal Act is amended in the Third Schedule by adding immediately after the word “trader” appearing in the second column of class 8, the phrase “,equipment used for prospecting and exploration of minerals or petroleum”.

PART IX
AMENDMENT OF THE NATIONAL PARKS ACT,
(CAP.282)

Construction
Cap.282

29. This Part shall be read as one with the National Parks Act, hereinafter referred to as the “principal Act”.

Amendment of
section 10

30. The principal Act is amended in section 10(7) by deleting the phrase “subject to section 10A”.

Repeal of
section 10A

31. The principal Act is amended by repealing section 10A.

PART X
AMENDMENT OF THE NGORONGORO CONSERVATION AREA
ACT,
(CAP.284)

Construction
Cap.284

32. This Part shall be read as one with the Ngorongoro Conservation Area Act, hereinafter referred to

as the “principal Act”.

Amendment of
section 13

33. The principal Act is amended in section 13(7) by deleting the phrase “subject to section 13A”.

Repeal of
section 13A

34. The principal Act is amended by repealing section 13A.

PART XI
AMENDMENT OF THE PORTS ACT,
(CAP.166)

Construction
Cap.166

35. This Part shall be read as one with the Ports Act, hereinafter referred to as the “principal Act”.

Amendment of
section 74

36. The principal Act is amended in section 74 by deleting subsections (4) and (5).

PART XII
AMENDMENT OF THE PUBLIC FINANCE ACT,
(CAP.348)

Construction
Cap.348

37. This Part shall be read as one with the Public Finance Act, hereinafter referred to as the “principal Act”.

Amendment of
section 11

38. The principal Act is amended in section 11 by-

- (a) redesignating section 11 as section 11(1);
- (b) adding immediately after subsection (1) as redesignated the following:

“(2) Every Agency, Authority or Public Institution shall remit ten percent of its annual gross revenue to the Consolidated Fund.

(3) The Minister shall, by Order published in the *Gazette*, prescribe-

- (a) the Agencies, Authorities or Public Institutions that shall remit the amount specified in subsection (2); and

(b) the manner and period within which such remittance shall be effected.”

“(4) An Agency, Authority or public institution that fails to remit ten percent of its annual gross revenue as required under this section, shall in addition to such ten percent, pay a penalty of five percent of the amount payable by it under this section.”

PART XIII
AMENDMENT OF THE PUBLIC PRIVATE PARTNERSHIP ACT,
(CAP.103)

Construction
Cap.103

39. This Part shall be read as one with the Public Private Partnership Act, hereinafter referred to as the “principal Act”.

Amendment of
section 15

40. The principal Act is amended in section 15, by adding immediately after subsection (2) the following new subsection:

“(3) The provision of subsection (2) relating to competitive bidding process shall not apply to unsolicited public private partnership projects.”

“(4) All unsolicited private partnership projects shall be procured in the manner prescribed in the Regulations made under this Act.”

PART XIV
AMENDMENT OF THE PUBLIC PROCUREMENT ACT,
(NO.7 OF 2011)

Construction
No. 7 of 2011

41. This Part shall be read as one with the Public Procurement Act, hereinafter referred to as the “principal Act”.

Amendment of
section 28

42. The principal Act is amended in section 28 by deleting subsection (5).

Amendment of
section 80

- 43.** The principal Act is amended in section 80 by-
- (a) deleting subsection (1) and substituting for it the following:
“(1) The proposal of a party submitting an unsolicited private partnership proposal shall not be subjected to a competitive bidding process.
 - (b) renumbering subsection (2) as subsection (3).

PART XV
AMENDMENT OF THE ROAD AND FUEL TOLLS ACT,
(CAP.220)

Construction
Cap. 220

- 44.** This Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the “principal Act”.

Amendment of
the Second
Schedule

- 45.** The principal Act is amended in the Second Schedule, by deleting the figure “200” appearing in items 1 and 2 of the Second column and substituting for it figure “263” respectively.

PART XVI
AMENDMENT OF THE SURFACE AND MARINE TRANSPORT
REGULATORY AUTHORITY ACT,
(CAP.413)

Construction
Cap.413

- 46.** This Part shall be read as one with the Surface and Marine Transport Regulatory Authorities Act, hereinafter referred to as the “principal Act”.

Amendment of
section 47

- 47.** The principal Act is amended in section 47 by deleting subsections (6) and (7).

PART XVII
AMENDMENT OF THE TANZANIA CIVIL AVIATION AUTHORITY
ACT,
(CAP.80)

Construction
Cap.80 **48.** This Part shall be read as one with the Tanzania Civil Aviation Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 47 **49.** The principal Act is amended in section 47 by deleting subsections (6) and (7).

PART XVIII
AMENDMENT OF THE TANZANIA COMMUNICATION
REGULATORY AUTHORITY ACT,
(CAP.172)

Construction
Cap.172 **50.** This Part shall be read as one with the Tanzania Communication Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 54 **51.** The principal Act is amended in section 54 by deleting subsections (6) and (7).

PART XIX
AMENDMENT OF THE TANZANIA FOOD, DRUGS AND
COSMETICS ACT,
(CAP.219)

Construction
Cap.219 **52.** This Part shall be read as one with the Tanzania Food, Drugs and Cosmetics Act, hereinafter referred to as the “principal Act”.

Amendment of
section 7 **53.** Section 7 of the principal Act is amended-

(a) in subsection (4) by deleting the phrase “subject to subsection (4A)”;

(a) by deleting subsection (4A).

PART XX
AMENDMENT OF THE TANZANIA INVESTMENT ACT,
(CAP.38)

Construction
Cap.38

54. This Part shall be read as one with the Tanzania Investment Act, hereinafter referred to as the "principal Act".

Amendment of
section 19

55. Section 19 of the principal Act is amended-
(a) in subsection (3), by adding immediately after the paragraph (b) the following:

“(c) office equipment, stationeries, furniture, sugar, beverages, spirits, tiles, non utility motor vehicles, crockeries, air conditioners, fridges, petroleum products, cutleries, beddings and electronic equipment.”; and

(b) in subsection (4), by deleting the figures “90%” and “10%” and substituting for them figures “75%” and “25%” respectively.

Amendment of
section 20

56. The principal Act is amended in section 20, by-
(a) adding immediately after subsection (1) the following new subsection:

“(2) The benefit conferred under subsection (1), shall not apply to office equipment, stationaries, furniture, sugar, beverages, spirits, tiles, non-utility motor vehicles, crockeries, air conditioners, fridges, petroleum products, cutleries, beddings and electronic equipment.”;

(b) renumbering subsection (2) as subsection (3).

PART XXI
AMENDMENT OF THE TREASURY REGISTRAR
(POWERS AND FUNCTIONS) ACT,
(CAP.370)

Construction
Cap.370

57. This Part shall be read as one with the Treasury Registrar (Powers and Functions) Act, hereinafter referred to as the “principal Act”.

Amendment of
section 8

58. The principal Act is amended in section 8(1) by adding immediately after paragraph (e) the following:

“(f) require each public and statutory corporation to remit ten percent of its annual gross revenue to the Consolidated Fund in accordance with the Public Finance Act or the Executive Agencies Act.”

Cap.348

Cap. 245

PART XXII
AMENDMENT OF THE VOCATIONAL EDUCATION AND
TRAINING ACT,
(CAP.82)

Construction
Cap.82

59. This Part shall be read as one with the Vocational Education and Training Act, hereinafter referred to as the “principal Act”.

Amendment of
section 14

60. The principal Act is amended in section 14(2), by deleting the words “six per centum” and substituting for them the words “five per centum.”

Repeal and
replacement of
section 19

61. The principal Act is amended by repealing section 19 and replacing it with the following new section:

“Exemption
from levy **19.** The provisions of section 14 shall not apply to any Government department or public institution which is wholly financed by the Government.”

PART XXIII
AMENDMENT OF THE VALUE ADDED TAX ACT;
(CAP.148)

Construction
Cap.148

62. This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the "principal Act".

Amendment of
the First
Schedule

63. The principal Act is amended in the First Schedule by-

(a) deleting item 17; and
(b) re-numbering item 18 as item 17.

Amendment of
the Third
Schedule

64. The principal Act is amended in the Third Schedule by adding immediately after item 32, the following new item:

Relieved Persons/Organizations	Rate of Relief (%)
33. The importation by, or supply to, a local textile manufacturer, of goods or services which are exclusively used in the manufacturing of textile by using locally grown cotton.	100

Passed in the National Assembly on the 28th June, 2013.

DR. THOMAS DIDIMU KASHILILAH
Clerk of the National Assembly