

## THE UNITED REPUBLIC OF TANZANIA

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## THE FINANCE ACT, 2024

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THE UNITED REPUBLIC OF TANZANIA

**NO. 6 OF 2024**

I ASSENT  
 SAMIA SULUHU HASSAN,  
*President,*  
 [30 June, 2024]

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

ENACTED by the Parliament of the United Republic of Tanzania.

**PART I  
 PRELIMINARY PROVISIONS**

- |              |   |
|--------------|---|
| Short title  | 1. This Act may be cited as the Finance Act, 2024.                              |
| Commencement | 2. This Act shall come into operation on the 1 <sup>st</sup> day of July, 2024. |

**PART II  
 AMENDMENT OF THE BANKING AND FINANCIAL  
 INSTITUTIONS ACT,  
 (CAP. 342)**

- |                          |  |
|--------------------------|--|
| Construction<br>Cap. 342 | 3. This Part shall be read as one with the Banking and Financial Institutions Act, hereinafter referred to as the “principal Act”. |
|--------------------------|--|

Amendment of section 24 4. The principal Act is amended in section 24(1) by deleting the words “and interest-rate” appearing in paragraph (g)(iv) and substituting for them the words “interest, profit or return”.

Amendment of section 46 5. The principal Act is amended in section 46 by deleting subsection (3) and substituting for it the following:

(3) The Bank shall dispose all abandoned properties surrendered to it by a bank or financial institution, in following manner:

(a) ninety percent of the abandoned properties shall be submitted to the Consolidated Fund; and

(b) ten percent of the remaining abandoned properties shall be deposited in the General Reserve Fund maintained by the Bank.

(4) The provisions of subsection (3) shall come into operation on the 1<sup>st</sup> January 2025.”.

Amendment of section 47 6. The principal Act is amended in section 47 by deleting the word “fifteen” appearing in subsection (2) and substituting for it the word “ten”.

**PART III**  
**AMENDMENT OF THE BANK OF TANZANIA ACT,**  
**(CAP. 197)**

Construction Cap. 197 7. This Part shall be read as one with the Bank of Tanzania Act, hereinafter referred to as the “principal Act”.

Amendment of section 26 8. The principal Act is amended in section 26 by-

(a) designating the content of section 26 as subsection (1); and

(b) adding immediately after subsection (1) as designated the following:

(2) Save as otherwise prescribed by the Minister in the regulations, a person who transacts using any other currencies

other than the legal tender issued by the Bank, commits an offence.”.

Amendment of sections 32 and 42 9. The principal Act is amended by deleting the word “interest” appearing in sections 32(2)(b) and 42(2) and substituting for it the words “interest, return or profit”.

Amendment of section 35 10. The principal Act is amended in section 35(1) by adding the words “return or profit” after the word “rate”.

Amendment of section 41 11. The principal Act is amended in the opening phrase of section 41 by adding the words “return or profit” immediately after the words “interest rates”.

PART IV  
AMENDMENT OF THE BUDGET ACT,  
(CAP. 439)

Construction Cap. 439 12. This Part shall be read as one with the Budget Act, hereinafter referred to as the “principal Act”.

Amendment of section 35 13. The principal Act is amended in section 35 by deleting subsection (1) and substituting for it the following:

“(1) The sources of fund of the Contingency Fund shall consist of-

- (a) funds appropriated from the Consolidated Fund in any financial year;
- (b) windfall fuel toll charged pursuant to the Road and Fuel Tolls Act; and
- (c) fifty percent of the railway development levy charged pursuant to the Railways Act.

PART V  
AMENDMENT OF THE CASHEWNUT INDUSTRY ACT,  
(CAP. 203)

Construction  
Cap. 203                    14. This Part shall be read as one with the  
Cashewnut Industry Act, hereinafter referred to as the  
“principal Act”.

Amendment of  
section 17A                15. The principal Act is amended in section 17A  
by adding at the end of subsection (2) the following  
proviso:

“Provided that, from the 1<sup>st</sup> day of  
July, 2024, the whole amount of export  
levy collected under subsection (1) shall  
be remitted to the Cashewnut Board for a  
period of five years.”.

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

Construction  
Cap. 147                    16. This Part shall be read as one with the Excise  
(Management and Tariff) Act, hereinafter referred to as  
the “principal Act”.

Amendment of  
section 124                17. The principal Act is amended in section 124  
(6A) by adding immediately after paragraph (c) the  
following:

“(d) a service provider for commercial  
advertisement on betting, gaming or  
lotteries through print media,  
television or radio broadcasting:

Provided that, the provisions  
of this paragraph shall not apply to non  
commercial advertisement of  
promotions, national lottery and licensed  
trial games.”.

Amendment of  
section 130                18. The principal Act is amended by adding at  
the end of section 130 the following proviso:

“Provided that, where excise duty has been paid in respect of excisable goods classified under HS Code 2207.10.00 imported into or locally manufactured in Tanzania by a licensed manufacturer which has been used as a raw material in manufacturing other excisable goods of heading 22.04 or 22.08, the excise duty paid on the raw material of HS Code 2207.10.00 shall be offset against the excise duty payable on the finished goods under heading 22.04 or 22.08.”.

Amendment of section 137

19. The principal Act is amended in section 137 by deleting subsection (4) and substituting for it the following:

“(4) Every return required by subsection (3) shall be submitted not later than 25<sup>th</sup> day of the month following the month to which the return relates.

Provided that, the Commissioner-General may, where he is satisfied that it is reasonable so to do, permit the manufacturer or provider to submit his return in respect of any month to which the return relates.”.

Addition of section 146A

20. The principal Act is amended by adding immediately after section 146 the following:

“Remission of duty on un-denatured ethyl alcohol **146A.** Notwithstanding section 124, the Commissioner may, upon approval of the responsible Minister, grant to any person a remission of excise duty payable on un-denatured ethyl alcohol under HS Code 2207 used for-

- (a) production of industrial energy where the person produces the undenatured ethyl alcohol; or

(b) medical or laboratory use.”.

Amendment of  
section 148

21. The principal Act is amended in section 148(2) by deleting the words “imported by the registered dealer” appearing in paragraph (a).

Amendment of  
Fourth Schedule

22. The principal Act is amended in the Fourth Schedule by-

(a) inserting immediately after Heading 20.09 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.20.00	- Tomato ketchup and other tomato sauces (other than tomato paste)			
		Imported	kg	N/A	Tshs. 300 per kg
	2103.90.00	-Other			
		Imported	kg	N/A	Tshs. 300 per kg

(b) deleting the words “Tshs. 63.80 per litre” appearing in the sixth column under the description “locally produced, bottled” in HS Code 2201.10.00 and substituting for them the words “Tshs. 56.00 per litre”;

(c) deleting the words “Tshs. 63.80 per litre” appearing in the sixth column under the description “locally produced, bottled” in HS Code 2201.90.00 and substituting for them the words “Tshs. 56.00 per litre”;

(d) adding in the sixth column of HS Code 2206.00.20 under the description “imported” the rate “Tshs. 963.90 per litre”;

(e) adding in the sixth column of HS Code 2206.00.90 under the description



“other/imported” the rate “Tshs. 2,959.74 per litre”;

(f) inserting immediately after Heading 22.06 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
		Locally produced	l	N/A	Tshs. 5,000 per litre
		Imported	l	N/A	Tshs. 7,000 per litre

(g) deleting the whole of Heading 22.08 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Rate
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages		
	2208.20.00	-locally produced spirits obtained by distilling grape wine or grape marc from local produced grapes	l	Tshs. 540 per litre
	2208.60.00	-Vodka		
		Locally manufactured ready to drink of not more than 7% Alcohol by Volume (ABV)		Tshs. 2,466.45 per litre

		other locally produced products under this heading	l	Tshs. 3,978.00 per litre
		Imported products under this heading :		
	2208.20.00	spirits obtained by distilling grape wine or grape marc	l	Tshs. 4,386.00 per litre
	2208.30.00	-Whiskies	l	Tshs. 4,386.06 per litre
	2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	l	Tshs. 4,386.06 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 4,386.06 per litre
	2208.60.00	-Vodka	l	Tshs. 4,386.06 per litre
	2208.70.00	-Liqueurs and cordials	l	Tshs. 4,386.06 per litre
		-Other		
	2208.90.10	---Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 4,386.06 per litre

(h) adding the words “Locally produced” at the beginning of each sentence in the second and third rows of HS Codes 2402.20.10 and 2402.20.90; and

(i) inserting immediately before Heading 33.03 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous			

		medium; solutions as defined in Note 4 to this Chapter.			
		- Based on polyesters:			
	3208.10.10	--- Lacquers	kg		
	3208.10.20	--- Enamels	kg		
	3208.10.90	--- Other	kg		
		- Based on acrylic or vinyl polymers:			
	3208.20.10	--- Lacquers	kg		
	3208.20.20	--- Enamels	kg		
	3208.20.90	--- Other	kg		
		- Other:			
	3208.90.10	--- Lacquers	kg		
	3208.90.20	--- Enamels	kg		
	3208.90.90	--- Other	kg		
		Imported		N/A	Tshs. 500 per kg

**PART VII**  
**AMENDMENT OF THE EXPORT TAX ACT,**  
**(CAP. 196)**

Construction  
Cap. 196

23. This Part shall be read as one with the Export Tax Act, hereinafter referred to as the “principal Act”.

Amendment of  
Schedule

24. The principal Act is amended in the Schedule by adding immediately after item 3 the following:

No.	Item	Rate
4.	Crude sunflower oil of HS Code 1512.11.00	Ten per centum on the FOB value of the commodity
5.	Sunflower seeds of HS Code 1206.00.00	

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

- Construction  
Cap. 41                    25. This Part shall be read as one with the Gaming Act, hereinafter referred to as the “principal Act”.
- Amendment of  
section 26                26. The principal Act is amended in section 26(1), by-
- (a) adding the words “or token used in slot machines” at the end of paragraph (d);
  - (b) adding immediately after paragraph (q) the following:
    - “(r) dealer’s certificate on gaming activities;”; and
  - (c) renaming paragraphs (r) and (s) as paragraphs (s) and (t) respectively.
- Amendment of  
section 73                27. The principal Act is amended in section 73-
- (a) by deleting the words “or coins” appearing in the marginal note;
  - (b) in subsection (2), by-
    - (i) deleting the words “or by lawful coin of Tanzania” appearing in the opening phrase; and
    - (ii) deleting paragraph (a) and substituting for it the following:
      - “(a) knowingly to use anything other than chips or tokens approved by the Board intended to be used in the gaming activity; or”; and
  - (c) in subsection (7) by deleting the word “coins,”.
- Commencement  
of section 23            28. Notwithstanding section 21, the provisions of section 23 shall come into operation on the 1<sup>st</sup> April, 2025.

PART IX  
AMENDMENT OF THE IMPORTS CONTROL ACT,  
(CAP. 276)

Construction  
Cap. 276                    29. This Part shall be read as one with the Imports Control Act, hereinafter referred to as the “principal Act”.

Addition of  
section 18A                30. The principal Act is amended by adding immediately after section 18 the following:

“Industrial                    **18A.**-(1) There shall be charged  
Development                a levy known as Industrial  
Levy                            Development Levy.

(2) The levy referred to under subsection (1) shall be charged-

(a) at the rates specified in the Schedule; and

(b) on customs value of imported goods entered for home consumption in Mainland Tanzania in accordance with procedures applicable under the East African Community Customs Management Act.

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(3) The levy shall not apply to goods originating from East African Community Partner States that meet the East African Community Rules of Origin.”.

Addition of  
Schedule                    31. The principal Act is amended by adding immediately after section 22 the following:

“

## SCHEDULE

(Made under section 18A)

## GOODS SUBJECT TO INDUSTRIAL DEVELOPMENT LEVY

	HS Code	Description	Industrial Development Levy Rate
1.	7213.91.10 7213.91.90	Wire rod	10%
2.	2203.00.10 2203.00.90	Beer	5%
3.	2204.10.00 2204.21.00 2204.22.00 2204.29.00 2204.30.00 2205.10.00 2205.90.00	wine	10%
4.	2202.99.00	Energy drink	5%
5.	2202.91.00	Non-alcoholic beer	5%
6.	3402.50.00 3402.90.00	Other organic surface-active agents, whether or not put up for retail sale	10%
7.	2523.10.00	Cement Clinkers	10%
8.	2523.29.00	Portland Cement	10%

”

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

Construction  
Cap. 332

32. This Part shall be read as one with the Income Tax Act, hereinafter referred as the “principal Act”.

Amendment of  
section 3

33. The principal Act is amended in section 3-  
(a) in the interpretation of the term “asset”, by inserting the words “digital asset” between the words “know-how” and “property”; and

(b) by inserting in the appropriate alphabetical order the following new definitions:

““artisanal miner” means a person who acquires mineral, and includes laborers in mining activities other than a holder of any licence under the Mining Act;

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“digital content” means any electronic content that may be downloaded, streamed or accessed in any other manner, including e-books, magazines, news, journals, periodical, database, music, movie, software, mobile phone applications, images, text, sound effects, website, webinar, webcast, which is not simultaneously broadcasted over any conventional radio or television network in the United Republic;

“digital content creator” means a person who produces digital content in formats that can be shared using a digital medium or platform over the internet”.

Amendment of  
section 4

by-

34. The principal Act is amended in section 4(8),

- (a) adding the words “tea processing” immediately after the word “business”; and
- (b) deleting a full stop at the end and substituting for it a colon; and
- (c) adding the following proviso:

“Provided that, in the case of a corporation conducting tea processing, the provisions of this subsection shall apply from 1<sup>st</sup> day of July, 2024 to 30<sup>th</sup> day of June, 2027.”.

Amendment of  
section 11

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

- (a) adding immediately after subsection (3) the following:

“(4) Without prejudice to subsection (2), expenditure incurred by a person during the year of income on goods or services relating to the

production of income shall be supported by fiscal receipt except where the person providing the goods or services-

(a) is a non-resident person with no permanent establishment in the United Republic; or

(b) has been excluded from a requirement to issue fiscal receipt in accordance with section 36(2) of the Tax Administration Act; and

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(b) renumbering subsection (4) as subsection (5).”.

Amendment of  
section 19

36. The principal Act is amended in section 19(2) by deleting the word “thirty” and substituting for it the word “forty”.

Amendment of  
section 56

37. The principal Act is amended in section 56(5) by deleting the words “of the entity” appearing in paragraph (a) and substituting for them the words “in the resident entity”.

Amendment of  
section 64

38. The principal Act is amended in section 64(8)(a), by-

(a) adding the words “or health” immediately after the word “education” appearing in subparagraph (ii);

(b) adding immediately after subparagraph (i) the following:

“(ii) environmental protection;”;

(c) renumbering subparagraphs (ii) and (iii) as subparagraphs (iii) and (iv) respectively.

Amendment of  
section 82

39. The principal Act is amended in section 82-

(a) in subsection (2), by-

(i) adding the words “construction equipment or machinery,” immediately after the word “than” appearing in paragraph (d);

(ii) adding immediately after paragraph (d) the following:

“(e) interest payable by a resident financial institution to a non-



resident financial institution or non-resident fund having an agreement with the Government of the United Republic which provides for lower interest loan rates to resident financial institution and such resident financial institution charged lower interest rates to resident beneficiaries of loans sourced from such non-resident financial institution or fund, excluding interest payable on any loan taken by a resident financial institution from a related non-resident person;”;  
and

- (iii) renaming paragraphs (e) and (f) as paragraphs (f) and (g) respectively; and  
(b) by adding immediately after subsection (2) the following:

“(3) For purposes of this section, “construction equipment or machinery” means the equipment, machinery, structure, scaffolding, materials, tools, supplies or systems rented or leased by contractor or its subcontractors for use in accomplishing the construction works but not intended to form part of the structure to be built or for incorporation into the project.”.

Amendment  
section 83

by-

40. The principal Act is amended in section 83(1),

- (a) adding immediately after paragraph (e) the following:

“(f) is a buyer of-

- (i) industrial minerals other than salt; or

- (ii) metallic minerals other than precious metals,  
 Cap. 123 as defined in the Mining Act, supplied by holder of a primary mining licence or artisanal miner;” and  
 (b) renaming paragraph (f) as paragraph (g).

Addition of sections 83B, 83C and 83D

41. The principal Act is amended by adding immediately after section 83A the following:

“Withholding tax on payments to digital content creator  
**83B.** A resident or non-resident person who makes payment to a resident digital content creator shall withhold income tax at the rate provided under paragraph 4(c)(viii) of the First Schedule.

Withholding tax on payments to owner of digital asset  
**83C.**-(1) A resident person or non-resident person who owns a digital asset exchange platform or facilitates the exchange or transfer of a digital asset and makes payment to a resident person in respect of exchange or transfer of the digital asset shall withhold income tax on the payment at the rate provided for under paragraph 4(c)(ix) of the First Schedule.

(2) For purposes of this section-  
 “digital asset” includes-

- (a) anything of value that is not tangible including cryptocurrencies, token code, number held in digital form and generated through cryptographic means or any other means, by whatever name called, providing a digital representation of value exchanged with or without consideration that can be transferred, stored or exchanged electronically; or  
 (b) a non-fungible token or any other

token of similar nature; and  
 “payment” means the gross fair market value considered received or receivable at the point of exchange or transfer of a digital asset.

Amendment of  
 section 86

42. The principal Act is amended in section 86(1) by deleting paragraphs (g) and (h) and substituting for them the following:

- “(g) payment for purchase of minerals made to an individual who is a holder of primary mining licence or artisanal miner under section 83(1)(e) and (f);
- (h) payment made to a local government authority, local community or any resident individual in respect of verified carbon emission reduction;

Amendment of  
 section 90

43. The principal Act is amended in section 90, by-

- (a) deleting the word “person” appearing in subsection (1)(b) and substituting for it the word “individual”; and
- (b) deleting subsection (9) and substituting for it the following:

“(9) For purposes of this section-  
 “date of realisation of an interest” means-

- (a) the date of execution of contract for sale;
- (b) the date of parting with possession, use or control of a realised asset; or
- (c) the date of payment of part or whole of the consideration for the realised asset,

whichever comes earlier; and

“gross payment” means a total amount of payment received by a non-resident person, an instalment payer in

conducting a business of land, sea or air transport operator or charterer excluding any fees, charge or tax paid by a passenger and received by that person on behalf of the Government.”.

Amendment of section 91

44. The principal Act is amended in section 91, by-

(a) adding immediately after subsection (1) the following:

“(2) Notwithstanding subsection (1), a person whose financial statement is audited by the Controller and Auditor General shall file a return of income for the year of income with the Commissioner not later than nine months after the end of each year of income.”; and

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

Amendment of section 92

45. The principal Act is amended in section 92 by adding immediately after paragraph (b) the following:

“(c) a non-resident individual whose income for the year of income consists exclusively of income from employment.”.

Amendment of First Schedule

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

(a) in paragraph 2(5) by deleting particulars of Class A and substituting for them the following:

“Class A: Passenger Service Vehicles		
S/N	Number of Passengers	Tax Payable
1.	Up to 15	250,000
2.	16 to 30	650,000
3.	31 to 45	1,100,000
4.	46 to 65	1,600,000
5.	Above 65	2,200,000

(b) in paragraph 4(b) by-

(i) adding immediately after subparagraph (ii)

the following;

- “(iii) in the case of royalty payment to resident sports entity or Tanzania Football Federation-five percent; or”;
- (ii) renaming paragraph (iii) as paragraph (iv);
- (c) in paragraph 4(c) by-
  - (i) deleting reference to “section 83(1)(e)” appearing in subparagraph (vi) and substituting for it reference to “section 83(1)(e) and (f)”;
  - (ii) deleting reference to “section 83(1)(f)” appearing in subparagraph (vii) and substituting for it reference to “section 83(1)(g);
  - (iii) in the case of royalty payment to resident sports entity or Tanzania Football Federation - five percent; or”; and
  - (iv) adding immediately after subparagraph (vii) the following:
    - “(viii) in the case of payment referred to under section 83B, - five percent;
    - (ix) in case of payment referred to under section 83C(1), - three percent.”.

Amendment of  
Third Schedule

47. The principal Act is amended in the opening phrase to paragraph 2(3) of the Third Schedule by adding the word “equal” between the words “two” and “portions”.

**PART XI**  
**AMENDMENT OF THE LAND ACT,**  
**(CAP. 113)**

Construction  
Cap. 113

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

Amendment of  
section 33A

49. The principal Act is amended in section 33A relating to collection and distribution of land rent, by

deleting a full stop appearing at the end and substituting for it a colon and the following proviso:

“Provided that, twenty percent of the moneys collected under this section shall be deposited at a local government authority’s own source account maintained at the Bank of Tanzania to facilitate rent collection and recovery.”.



**PART XII**  
**AMENDMENT OF THE LOCAL GOVERNMENT AUTHORITIES**  
**(RATING) ACT,**  
**(CAP. 289)**

Construction  
Cap. 289

50. This Part shall be read as one with the Local Government Authorities (Rating) Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 16

51. The principal Act is amended in section 16 by deleting subsection (3) and substituting for it the following:

“(3) Notwithstanding subsection (2), twenty percent of the moneys collected under subsection (1) shall be directly deposited at a local government authority’s own source account maintained at the Bank of Tanzania to facilitate rate collection and recovery.”

**PART XIII**  
**AMENDMENT OF THE LOCAL GOVERNMENT**  
**FINANCE ACT,**  
**(CAP. 290)**

Construction  
Cap. 290

52. This Part shall be read as one with the Local Government Finance Act hereinafter referred to as the “principal Act”.

Amendment of  
section 37A

53. The principal Act is amended in section 37A by adding immediately after subsection (2) the following proviso:

Provided that, where there are no application for loan among the groups specified under this section, a local government authority may issue loan to any specified group under this section from the percent set aside for the group from which the application have not been received.”

**PART XIV  
AMENDMENT OF THE MICROFINANCE ACT,  
(CAP. 407)**

Construction  
Cap. 407

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

Amendment of  
section 4

55. The principal Act is amended in section 4(3)(a) by inserting the words “return or profits” between the words “interest” and “on”.

**PART XV  
AMENDMENT OF THE MINING ACT,  
(CAP. 123)**

Construction  
Cap. 123

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

Amendment of  
section 59

57. The principal Act is amended by repealing section 59 and replacing for it the following:

“Gold to be set aside for processing, smelting, refining and trading”

59. The mineral right holder or a licensed dealer, other than those having agreement with the Government that provides to the contrary, shall set aside the amount of gold for processing, smelting, refining and trading in Tanzania at the percentage as the Minister may, by regulations, determine:

Provided that, the amount to be determined by the Minister shall not be less than twenty percent of the gold.”

Addition of section  
72A

58. The principal Act is amended by adding immediately after the heading to Part V the following:

“Application of this Part to Bank of Tanzania”

**72A.** The provisions of Subparts (i), (ii) and (iv) shall not apply to the Bank of Tanzania in dealing with gold.”

Amendment of  
section 87

59. The principal Act is amended in section 87-  
(a) in subsection (1) by-



- (i) adding immediately after paragraph (d) the following:  
 “(e) in the case of gold sold to the Bank of Tanzania, of four *per centum*”; and
- (ii) renaming paragraphs (e) to (h) as paragraphs (f) to (i) respectively;
- (b) by adding immediately after subsection (1) the following:  
 “(2) One-third of the royalty payable to the Government in respect of gold or gemstone shall be paid by depositing refined gold or gemstone equivalent to the ascertained royalty into the National Gold and Gemstone Reserve”; and
- (c) by renumbering subsections 2 to 6 as subsections 3 to 7 respectively.

Amendment of section 89

60. The principal Act is amended in section 89 by adding immediately after subsection (2) the following:

“(3) Notwithstanding the provisions of subsections (1) and (2), the provisional royalty paid by the Bank of Tanzania shall be final, and the Bank shall not be required to pay balance or excess amount of royalty.”.

Amendment of section 90A

61. The principal Act is amended in section 90A by adding the words “and a person selling gold to the Bank of Tanzania” at the end of subsection (5).

**PART XVI**  
**AMENDMENT OF THE MOTOR VEHICLE**  
**(TAX ON REGISTRATION AND TRANSFER) ACT,**  
**(CAP. 124)**

Construction Cap. 124

62. This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the “principal Act”.

Amendment of

63. The principal Act is amended in the First  
 25

## First Schedule      Schedule-

(a) in paragraph 3, by deleting the phrase “the registration tax payable in respect of that motor vehicle, notwithstanding the cylinder capacity of the motor vehicle shall be two hundred and fifty thousand shillings (250,000/=)” and substituting for it the following:

“the registration tax payable in respect of that motor vehicle shall be-

(a) in the case of a motor vehicle of any cylinder capacity, two hundred and fifty thousand shillings (250,000/=); and”;

(b) in the case of electric motor vehicle or electric hybrid motor vehicle of -

(i) micro hybrid with capacity 5< Kw, ninety-five thousand shillings (95,000/=);

(ii) mild or semi-hybrid with capacity 6-30 Kw, two hundred and fifty thousand shillings (250,000/=);

(iii) full hybrid with capacity 31-40 Kw, two hundred and fifty thousand shillings (250,000/=); and

(iv) plug-in hybrid with capacity 41-90 Kw, two hundred and fifty thousand shillings (250,000/=);”;

(c) in case of other motor vehicles, two hundred and fifty thousand shillings (250,000/=).”.

(b) in paragraph 4, by adding the words “whether

electric or otherwise,” immediately after the word “motor cycle”.

**PART XVII**  
**AMENDMENT OF THE NATIONAL INDUSTRIES**  
**(LICENSING AND REGISTRATION) ACT,**  
**(CAP. 46)**

Construction  
Cap. 46

64. This Part shall be read as one with the National Industries (Licensing and Registration) Act, hereinafter referred to as the “principal Act”.

Addition of section  
17A

65. The principal Act is amended by adding immediately after section 17 the following:

“Conditions for registered and licensed industries  
Cap. 38

**17A.**-(1) A person whose industry is registered or licensed under this Act or granted certificate under the Tanzania Investment Act and granted with-

Cap. 148

(a) exemption or zero rate under the Value Added Tax Act;

(b) duty remission under the East African Community Customs Management Act; or

(c) a stay of application of East African Community Common External Tarriff,

shall enter into performance agreement with the Minister responsible for finance.

(2) The Minister responsible for finance may make regulations for the proper implementation of this section.”

Act No.  
1 of 2004

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

Construction  
Cap. 282

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

Amendment of

67. The principal Act is amended in section 9 by deleting subsection (2) and substituting for it the

section 9 following:

“(2) Any sum, fees, monies, charges payable to the Board of Trustees shall be collected by the Tanzania Revenue Authority and distributed as follows:

- (a) nine percent shall be deposited in the special account opened at the Bank of Tanzania, whereas-
  - (i) three percent shall be for the purposes of Tanzania Wildlife Protection Fund; and
  - (ii) six percent shall be for the purposes of the Tourism Development Levy,
- (b) ninety one percent shall be deposited in the Consolidated Fund.”.

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

Construction  
 Cap. 284

68. This Part shall be read as one with the Ngorongoro Conservation Area Act hereinafter referred to as the “principal Act”.

Amendment of  
 section 12

69. The principal Act is amended in section 12 by deleting subsection (2) and substituting for it the following:

(2) Any sum, fees, monies, charges payable to the Authority shall be collected by the Tanzania Revenue Authority and distributed as follows:

- (a) nine percent shall be deposited in the special account opened at the Bank of Tanzania, whereas-
  - (i) three percent shall be for the purposes of Tanzania Wildlife Protection Fund; and
  - (ii) six percent shall be for the purposes of the Tourism Development Levy,

Provided that, the expenditure under this paragraph shall be disbursed upon approval by the Paymaster General;  
 (b) ninety one percent shall be deposited in the Consolidated Fund.”

**PART XX**  
**AMENDMENT OF THE PLANT HEALTH ACT,**  
**(CAP. 133)**

Construction Cap. 133                    70. This part shall be read as one with the Plant Health Act, hereinafter referred to as the “principal Act”.

Addition of section 35A                    71. The principal Act is amended by adding immediately after section 35 the following:

“Collection of fees and charges on importation or exportation of plant products                    **35A.**-(1) The Authority shall collect fees and charges in respect of inspection services on imported or exported plant, plant product or regulated article as prescribed in the regulations.  
 (2) The amount collected under subsection (1) shall be distributed as follows:

- (a) seventy percent shall be remitted to the Agricultural Development Fund; and
- (b) the remaining thirty percent shall be deposited into the Consolidated Fund.”.

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

Construction Cap. 166                    72. This Part shall be read as one with the Ports Act, hereinafter referred to as the “principal Act”.

Amendment of section 67                    73. The principal Act is amended in section 67 by deleting subsection (3) and substituting for it the following:

“(3) The Authority shall collect and deposit wharfage revenue under subsection

(1) in the Authority's bank account opened at the Bank of Tanzania, and the expenditure of the wharfage revenue shall be disbursed upon approval by the Paymaster General.”.

**PART XXII**  
**AMENDMENT OF THE RAILWAYS ACT,**  
**(CAP. 170)**

Construction  
Cap. 170

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

Amendment of  
section 68

75. The principal Act is amended in section 68 by deleting-

- (a) figure “1.5” appearing in paragraph (a) of subsection (5) and substituting for it figure “2”;
- and
- (b) subsection (7) and substituting for it the following:

“(7) The levy shall be collected by the Commissioner General of the Tanzania Revenue Authority.

(8) Distribution of levy collected under subsection (7) shall be as follows:

- (a) fifty percent shall be deposited to the Railway Infrastructure Fund to be used solely for railway infrastructure development; and
- (b) fifty percent shall be deposited to the Contingency Fund established under the Budget Act to be used solely for road infrastructure maintenance”.

Cap. 439

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

Construction  
Cap. 220

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

Amendment of  
section 4A

77. The principal Act is amended in section 4A by adding immediately after paragraph (c) the following:

“(d) the amount derived from the collection of windfall fuel toll shall be remitted to the account of the Contingency Fund established under the Budget Act to be used solely for road infrastructure maintenance.”.

Amendment of  
section 7

78. The principal Act is amended in section 7-

(a) in subsection (2), by adding immediately after paragraph (c) the following:

“(d) the owner or a person in possession of windfall fuel, on the date of which fuel price under his custody attracts windfall profit.”;

(b) by adding immediately after subsection (6) the following:

“(7) For purposes of paragraph (d) of subsection (2)-

(a) the owner or possessor of fuel storage facility shall keep records of quantities of fuel kept and sold at his place and declare such records to the Commissioner on a monthly basis and effect payment of fuel toll arising out of windfall fuel on or before 20<sup>th</sup> day of the following month;

(b) the Minister responsible for energy, in consultation with the Minister, shall establish a special committee which shall be responsible for advising on fuel market price differentials and other related matters;

(c) the Minister, in consultation with the Minister responsible for

energy, may make regulations to provide for applicable rates and specific procedure of assessing, monitoring and collecting the windfall fuel tolls;

(d) the words:

(i) “windfall fuel” means fuel whose market price has dropped without reduction of the market price; and

(ii) “windfall profit” means the surplus profit earned or to be earned by the owner or possessor of windfall fuel.”; and

(c) by renumbering subsection (7) as subsection (8).

**PART XXIV**  
**MAREKEBISHO YA SHERIA YA BIMA YA AFYA**  
**KWA WOTE,**  
**(SURA YA 161)**

Ufafanuzi  
Sura ya 161

79. Sehemu hii itasomwa pamoja na Sheria ya Bima ya Afya kwa wote ambayo itajulikana kama “Sheria kuu”.

Marekebisho ya  
kifungu cha 25

80. Sheria kuu inarekebishwa katika kifungu cha 25-

(a) katika kifungu kidogo cha (2) kwa kuongeza mara baada ya aya (b), aya ifuatayo:

“(c) matibabu ya wanawake wajawazito na watoto chini ya umri wa miaka mitano.”; na

(b) katika kifungu kidogo cha (3) kwa kufuta aya (b) na badala yake kuweka aya ifuatayo:

“(b) mapato yatokanayo na ushuru wa bidhaa kama ifuatavyo:

(i) asilimia mbili ya mapato yatokanayo na makusanyo ya ushuru wa bidhaa kwenye



- bidhaa za vinywaji vyenye kaboni, vinywaji vyenye vileo na bidhaa za vipodozi; na
- (ii) asilimia mia moja ya mapato yatokanayo na ushuru wa bidhaa kwenye kileo cha ethyl asili kinachotambulika kwa HS Code 2207.10.00;”.
- (c) ada ya bima ya vyombo vya moto kwa kiwango kitakachopendekezwa na Waziri mwenye dhamana ya fedha;”.

PART XXV  
AMENDMENT OF THE SUGAR INDUSTRY ACT,  
(CAP. 251)

Construction  
Cap. 251

81. This Part shall be read as one with the Sugar Industry Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 4

82. The principal Act is amended in section 4(2),  
by-

- (a) deleting the words “and sugar distributors” appearing in paragraph (b) and substituting for them the words “sugar distributors and users of sugar by-products”;
- (b) adding immediately after paragraph (d) the following:  
“(e) to impose and collect levies as provided under this Act;  
(f) to establish such committees as it consider necessary for better carrying out of the functions of the Board under this Act;”;  
and
- (c) renaming paragraphs (e) and (f) as paragraphs (g) and (h) respectively.

Addition of  
sections 11C and  
11D

83. The principal Act is amended by adding immediately after section 11B the following:

“Declaration of  
costs of  
production

**11C.** The Board shall conduct an assessment to establish average production costs of sugar per metric

tonne at the beginning of every production season.

Declaration of distributors

**11D.** A sugar manufacturer shall, at the beginning of every production season, declare and publish in a newspaper of wide circulation names of their sugar distributors for each region.”.

Amendment of section 13

84. The principal Act is amended by repealing section 13 and replacing for it the following:

“Provisional registration and licence

13. The Board may, before registration or granting a licence under section 12, issue provisional licence or registration to sugar manufacturers, small scale sugar plants operators and industrial users of sugar for the purpose of-

- (a) monitoring progress of the implementation of provisional licenced or registered entity;
- (b) facilitating new applicants to acquire permit from relevant authorities during initial stages; and
- (c) ascertaining viability and sustainability of provisional registered or licenced entity.”.

Amendment of section 14

85. The principal Act is amended in section 14 by deleting subsections (3) and (4) and substituting for them the following:

“(3) Save for the mandate of the National Food Reserve Agency to maintain buffer stock, the Board shall not issue sugar import licence under subsection (1) unless it is satisfied that the local sugar production is below the level of sugar requirement at a

particular time.

(4) The low level of sugar production shall be-

- (a) as determined by a technical advisory committee established by the Minister under the regulations; and
- (b) done by technical advisory committee in consultation with the Board by considering among other things, sugar gap between local productions and consumption including sugar that is needed to maintain a buffer stock in the country.

(5) For the purposes of this section, “buffer stock” means sugar reserve maintained by the National Food Reserve Agency for consumption in the country for the period of two months.”.

Addition of section  
14A

86. The principal Act is amended in by adding immediately after section 14 the following new section:

“Mandate to  
import, store  
and  
distribute  
sugar

**14A.**-(1) Notwithstanding any other provision to the contrary, the National Food Reserve Agency shall have exclusive mandate to import, store and distribute sugar for domestic consumption to cover sugar gap or to maintain buffer stock.

(2) Where the National Food Reserve Agency fails to import sugar pursuant to subsection (1), the Minister shall, in consultation with the Board and in the manner provided in the regulations determine the mode of importing sugar to cover sugar gap.”.

PART XXVI  
AMENDMENT OF THE TAX ADMINISTRATION ACT,  
(CAP. 438)

Construction  
Cap. 438

87. This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

88. The principal Act is amended in section 3 by adding in the appropriate alphabetical order the following new definition:

“cargo consolidator” means a person licensed by a competent authority to operate cargo consolidation and deconsolidation business;

“tax audit” means examination of taxpayer’s tax affairs to check compliance with tax laws, and includes desk audit, issue oriented audit or comprehensive audit;”.

Addition of section  
24A

89. The principal Act is amended by adding new section 24A as follows:

“Obligation of cargo consolidators for domestic tax purposes

**24A.** A cargo consolidator shall comply with customs and other laws and procedures governing deconsolidation of cargo to its owners at the time of importation of goods in the country.”.

Amendment of  
section 34

90. The principal Act is amended in section 34-

(a) by adding immediately after subsection 4 the following:

“(5) Notwithstanding subsections (2) and (4), a document is considered to be served on the Commissioner General or a person when that document is duly sent by email, fax or any other electronic means in accordance with written laws governing electronic transactions.”;

(b) by renumbering subsections (5) and (6) as subsections (6) and (7) respectively; and

(c) in the renumbered subsection (7) by deleting

- the reference to subsection (5) as reference to subsection (6).
- Amendment of section 37 by-
91. The principal Act is amended in section 37(2),
- (a) adding immediately after paragraph (a) the following:  
“(b) in the case of the income tax payable by a parastatal or an entity which is wholly or substantially owned by the Government, manager and head of finance or certified public accountant appointed or employed in the public service by the parastatal or such entity for that purpose, who shall both declare that the tax return is complete and accurate; and”;
- (b) renaming paragraph (b) as paragraph (c).
- Amendment of section 51
92. The principal Act is amended in section 51, by-
- (a) adding immediately after subsection (7) the following:  
“(8) An objection shall be deemed to have been admitted on the date the conditions of subsection (7) were complied with.”; and
- (b) renumbering subsections (8) to (12) as subsections (9) to (13) respectively.
- Amendment of section 73
93. The principal Act is amended in section 73 by adding the words “Subject to sections 71 and 72” at the beginning of subsection (1).
- Amendment of section 76
94. The principal Act is amended in section 76(2) by deleting the reference to “section 51(7)” and substituting for it the reference to “section 51(10)”.
- Addition of section 84A
95. The principal Act is amended by adding immediately after section 84 the following:  
Offence on failure to **84A.** A person who contravenes deconsolidate cargo the requirement of section 24A commits during importation

an offence and shall be liable on conviction to a fine equal to thirty percent of the customs value of imported cargo.”.

Amendment of  
section 86

96. The principal Act is amended in section 86(1) by deleting the closing phrase and substituting for it the following:

“commits an offence and shall, on conviction, be liable to-

- (i) a fine of twenty percent of the value of goods sold or service rendered or 100 currency points, whichever is greater:

Provided that, the fine shall not be more than 200 currency points; or

- (ii) imprisonment for a term not exceeding three years, or to both.”.

Amendment of  
Second Schedule

97. The principal Act is amended in the Second Schedule by deleting figure “15,000” and substituting for it figure “20,000”.

**PART XXVII**  
**AMENDMENT OF THE TAX REVENUE APPEALS ACT,**  
**(CAP. 408)**

Construction  
Cap. 408

98. This Part shall be read as one with the Tax Revenue Appeals Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 4

99. The principal Act is amended in section 4-  
(a) in subsection (3) by deleting paragraph (a) and substituting for it the following:

“(a) a Chairman or Vice Chairman, if that person is a judicial officer or law officer with at least seven years working experience and having adequate knowledge in taxation;”  
and”.

(b) by adding immediately after subsection (4) the

following:

“(5) The Minister may issue an extended jurisdiction certificate to a member appointed under subsection (2)(c) to sit in the Board for purposes of hearing and determining an appeal originating from a region in which he was not appointed.”.

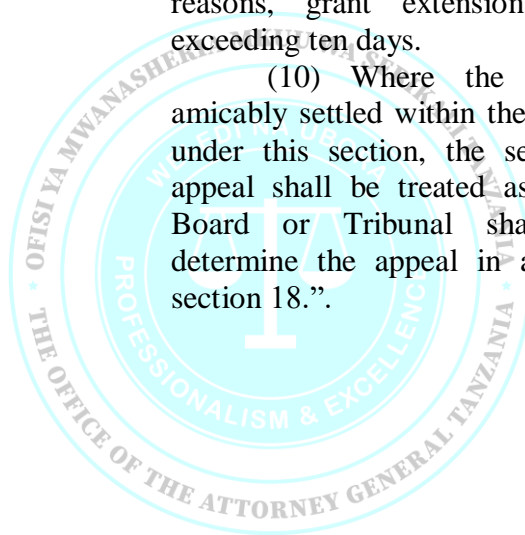
Amendment of  
section 22

100. The principal Act is amended in section 22 by adding immediately after subsection (7) the following:

“(8) The appeal shall be settled amicably within sixty days from the date the Board or Tribunal issued an order under subsection (7) allowing the appeal to be settled amicably.

(9) Where, upon expiry of sixty days, the parties have not finalised their settlement, the Board or Tribunal may, upon application by a party and on good reasons, grant extension of time not exceeding ten days.

(10) Where the appeal is not amicably settled within the time prescribed under this section, the settlement of the appeal shall be treated as failed and the Board or Tribunal shall proceed to determine the appeal in accordance with section 18.”.



PART XXVIII  
AMENDMENT OF THE VALUE ADDED TAX ACT,  
(CAP. 148)

- Construction  
Cap. 148
101. This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the “principal Act”.
- Amendment of  
section 2
102. The principal Act is amended in section 2 by adding in the appropriate alphabetical order the following new definitions:
- Cap. 41
- ““gaming supply” means a supply of gaming activities as defined under the Gaming Act;
- “online data services” means any form of monetization of user data including the sale or licensing of, or access to user data or information collected through user engagement with an online platform, whether sold or licensed directly or indirectly, aggregated or disaggregated, anonymised or used in any other form;
- “serviced apartment” means a furnished apartment or similar establishment, available for short or long-term stay, providing amenities for daily use, housekeeping and a range of other services all included within the rental price;”.
- Amendment of  
section 6
103. The principal Act is amended in section 6(2) by adding immediately after paragraph (g) the following:
- “(h) importation or supply of water sanitation and treatment chemicals namely chlorine of HS Code 2801.10.00, aluminum sulphate of HS Code 2833.22.00, calcium hypochlorite of HS Code 2828.10.00, powdered activated carbon of HS Code 3802.10.00, potassium permanganate of HS Code 2841.61.00, carbon dioxide of



HS Code 2811.21.00, polly aluminium chloride (PAC) of HS Code 2827.32.00, hydraulic lime of HS Code 2522.30.00, sodium metalbisulphite of HS Code 2832.20.00, sodium hydroxide of HS Code 2815.12.00, algae floc 19s of HS Code 2827.32.00 and water meters of HS Code 9028.20.00 by a water supply and sanitation authority upon approval of the Minister responsible for water; and

- (i) importation or supply of equipment and machinery for processing and storing bee products namely honey settling tank of HS Code 8436.80.00; honey homogenizer tank of HS Code 8479.80.00; honey/wax press machine of HS Code 8436.80.00; wax sterilizer of HS Code 8419.89.00; wax melter of HS Code 8419.89.00; honey barrel of HS Code 7310.10.00; and sack for honey barrel HS Code 3923.29.00 by bee keepers upon approval of the Minister responsible for natural resources.”.

Amendment of section 11

104. The principal Act is amended in section 11(10) by deleting HS Code “8701.20.90” and substituting for it HS Code “8701.21.90”.

Amendment of section 29

105. The principal Act is amended in section 29 by adding immediately after subsection (3) the following:

“(4) A person who does not comply with conditions under subsection (3) shall notify the Commissioner General within a period of 90 days after the end of the period required under sub-section 3(c), by giving reasons for failure to comply with the conditions.

(5) A person who contravenes subsection (4) shall be deemed to be

deregistered for Value Added Tax.”.

- Amendment of section 51 by-
106. The principal Act is amended in section 51(2)
- (a) adding the words “internet or” after the words “through a” appearing in the opening phrase; and
- (b) adding immediately after paragraph (i) the following:  
“(j) online data service.”.
- Amendment of section 55A
107. The principal Act is amended in section 55A by deleting the words “from 7<sup>th</sup> October, 2022 up to 30<sup>th</sup> June, 2024” and substituting for them the words “from 1<sup>st</sup> July, 2024 up to 30<sup>th</sup> June, 2025”.
- Amendment of section 55B
108. The principal Act is amended in section 55B by deleting the words “from 1<sup>st</sup> July, 2023 up to 30<sup>th</sup> June, 2024” and substituting for them the words “from 1<sup>st</sup> July, 2024 up to 30<sup>th</sup> June, 2025”.
- Addition of sections 55C and 55D
109. The principal Act is amended by adding immediately after section 55B the following:
- “Zero rating on supply of gold to Bank of Tanzania **55C.** A supply of gold to the Bank of Tanzania shall be zero rated.
- Zero rating on supply of gold to licensed refinery **55D.** A supply of gold to a licensed refinery in Mainland Tanzania shall be zero rated.”.
- Amendment of Schedule
110. The principal Act is amended in Part I of the Schedule-
- (a) in item 1, by-
- (i) adding HS Code “8701.10.00” immediately before HS Code “8701.30.00” appearing in sub-item 1; and
- (ii) deleting sub-items 6, 7, 8 and 9;
- (b) in Item 3 by adding immediately after sub item 45 the following:

46.	Blended tea	or	0902.30.00
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	fermented tea from locally grown tea leaves	0902.40.00
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(c) by deleting item 18 and substituting for it the following:

“**18.** All goods, including material, supplies, equipment, machinery and motor vehicle for official use of armed forces as certified by the Minister responsible for defence.”;

(d) in item 25 by deleting the word “refineries,”;

(e) in item 27, by deleting the words “1<sup>st</sup> July, 2022 to 30<sup>th</sup> June, 2024” and substituting for them the words “1<sup>st</sup> July, 2024 to 30<sup>th</sup> June, 2025”;

(f) deleting item 31 and substituting for it the following:

**31.** Supply of-

(a) aircraft and aircraft maintenance to a local operator of air transportation; or

(b) aircraft engine and aircraft parts to a local manufacturer or assembler of aircraft or to a local operator of air transportation.

(g) by adding immediately after item 32 the following:

“**33.** Supply of video assistant referee (VAR) technology equipment and accessories upon approval by the Minister responsible for sports.

**34.** Supply of sewerage services by a water supply and sanitation authority.”.

#### PART XXIX

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

Construction  
Cap. 82

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

- Amendment of section 19
112. The principal Act is amended in section 19(1) by adding immediately after paragraph (j) the following:  
 “(k) water supply and sanitation authority on payment to casual labourers engaged in implementation of water and sanitation project.”.

**PART XXX**  
**AMENDMENT OF THE WILDLIFE CONSERVATION ACT,**  
**(CAP. 283)**

- Construction Cap. 283
113. This Part shall be read as one with the Wildlife Conservation Act, hereinafter referred to as the “principal Act”.

- Amendment of section 8
114. The principal Act is amended in section 8, by-
- (a) designating the contents of section 8 as subsection (1);
  - (b) adding immediately after subsection (1) as designated the following:
    - (2) Any sum, fees, monies, charges payable to the Tanzania Wildlife Management Authority shall be collected by the Tanzania Revenue Authority.
    - (3) The amount collected under subsection (2) shall be distributed as follows:
      - (a) three percent shall be deposited in the special account opened at the Bank of Tanzania for the purposes of Tanzania Wildlife Protection Fund,
      - Provided that, the expenditure under this paragraph shall be disbursed upon approval by the Paymaster General;
      - (b) ninety seven percent shall be deposited in the Consolidated Fund.
      - (4) Notwithstanding the provisions of subregulation (3) the income obtained from tourist

hunting activities in respect of hunting blocks located in wildlife management areas shall be distributed as follows:

- (a) in the case of block fee-
  - (i) seventy five percent shall be deposited in the account of the Tanzania Wildlife Management Authority; and
  - (ii) twenty five percent shall be deposited in the Consolidated Fund;
- (b) in the case of game fee-
  - (i) sixty five percent shall be deposited in the account of the Tanzania Wildlife Management Authority; and
  - (ii) thirty five percent shall be deposited in the Consolidated Fund;
- (c) in the case of conservation fee-
  - (i) fifty percent shall be deposited in the account of the Tanzania Wildlife Management Authority; and
  - (ii) fifty percent shall be deposited in the Consolidated Fund;
- (d) in the case of observer fee-
  - (i) sixty five percent shall be deposited in the account of the Tanzania Wildlife Management Authority; and
  - (ii) thirty five percent shall be deposited in the Consolidated Fund; and
- (e) in the case of permit fee-
  - (i) thirty five percent of permit fee shall be deposited in the account of the Tanzania Wildlife Management Authority; and
  - (ii) sixty five percent shall be

deposited in the Consolidated Fund.

(5) Monies deposited in the account of the Tanzania Wildlife Management Authority pursuant to subsection (4) shall be disbursed in accordance with the relevant regulations made under this Act.”

Passed by the National Assembly on the 28<sup>th</sup> June, 2024

NENELWA JOYCE MWIHAMBI  
*Clerk of the National Assembly*

