

BILL SUPPLEMENT

*to the Gazette of the United Republic of Tanzania No. 36 Vol. 103 dated 16th September, 2022
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THE WRITTEN LAWS (FINANCIAL PROVISIONS) (AMENDMENT) ACT, 2022

ARRANGEMENT OF SECTIONS

Short Title

PART I
PRELIMINARY PROVISIONS

1. Short title.
2. Amendment of certain written laws.

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

3. Construction.
4. Amendment of section 128.
5. Amendment of Fourth Schedule.

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

6. Construction.
7. Amendment of section 10.

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

8. Construction.
9. Amendment of section 87.

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

- 10. Construction.
- 11. Amendment of section 8.

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

- 12. Construction.
- 13. Amendment of section 6.
- 14. Addition of section 55A.
- 15. Amendment of Schedule.

NOTICE

This Bill to be submitted to the National Assembly is published for general information to the public together with a statement of its objects and reasons.

Dodoma,
14th September, 2022

HUSSEIN A. KATTANGA
Secretary to the Cabinet

A Bill

for

An Act to impose and alter certain taxes and duties and to amend certain written laws relating to the 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 Written Laws (Financial Provisions) (Amendment) Act, 2022.

Amendment of
certain laws

2. The written laws specified in various Parts of this Act are amended in the manner specified in their respective Parts.

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

Construction
Cap. 147

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

Amendment of
section 128

4. The principal Act is amended in section 128 by adding immediately after subsection (2A) the following:

Cap.38

“(2B) Notwithstanding the provisions of subsection (1), the Minister shall, upon approval by the Cabinet and by order published in the *Gazette*, remit excise duty on goods imported or purchased for implementation of strategic investment or special strategic investment approved by the National Investment Steering Committee under the Tanzania Investment Act.”.

Amendment of
Fourth
Schedule

5. The principal Act is amended in the Fourth Schedule by deleting the words “Tshs. 2,466.45 per litre” appearing in the sixth column under the description “Other” in HS Codes 2204.10.00, 2204.21.00, 2204.22.00, 2204.29.00, 2204.30.00, 2205.10.00 and 2205.90.00 respectively and substituting for them the words “Tshs. 5,600 per litre”.

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

Construction
Cap. 332

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

Amendment of
section 10

7. The principal Act is amended in section 10(3)(b) by adding the words “strategic investment or” immediately after the words “for a” appearing at the beginning of subparagraph (iii)”.

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

Construction
Cap. 123

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

Amendment of
section 87

9. The principal Act is amended section 87(1), by-
- (a) adding immediately after paragraph (e) the following:

“(f) in the case of phosphates ore solely and directly used in manufacturing of fertilisers duly certified by the Ministry responsible for industries, of one per centum;”;
 - (b) renaming paragraphs (f) and (g) as paragraphs (g) and (h) respectively.