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Laws

Act

2002

The Finance Act,2002

The United Republic of Tanzania

Ministry of Finance

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THE FINANCE ACT, 2002

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THE UNITED REPUBLIC OF TANZANIA



No. 18 of 2002

I ASSENT

Benjamin W. Mkapa

President

21st October, 2002.

An Act to impose and alter certain taxes and duties and to repeal and amend certain written laws relating to the collection and management of public revenue.

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

- | | |
|---|--------------|
| 1. This Act may be cited as the Finance Act, 2002. | Short title |
| 2. The provisions of the various Parts of this Act shall, except where it is provided otherwise in respect of the commencement of any Part, be deemed to have come into operation on the 1 st day of July, 2002. | Commencement |

PART II

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

- | | |
|---|--|
| 3. This Part shall be read as one with the Business Licensing Act, 1972 and shall be deemed to have come into operation on the 1 st day of July, 2002. | Construction and commencement Act No. 25 of 1972 |
|---|--|

4. Section 11 of the principal Act is amended by repealing subsection (3) and substituting for it the following-

Amend-
ment of
section 11

“(3) Notwithstanding the procedure prescribed under section 6, every application for renewal of a business licence shall be accompanied by Taxpayer Identification Number issued by the Tanzania Revenue Authority and documentary evidence or written explanation satisfactory to the licensing authority regarding the payment or exemption for payment by the applicant of income tax or such other tax or levy as the Minister for Finance may, by notice published in the *Gazette*, specify for the purposes of this section.”

5. The principal Act is amended by deleting items 2, 3, 4, 5, 6, 7, 13, 14, 15, 19, 20, 21, 23, 24, 27, 29, 30 and 33 appearing in the First Schedule and substituting for them items as indicated in the following Schedule -

Amend-
ment of
First
Schedule

SCHEDULE

| COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 |
|---|--|----------------------------------|-----------------------------------|
| <i>Business Category</i> | <i>Description of Business</i> | <i>Fee for Principal Licence</i> | <i>Fee for Subsidiary Licence</i> |
| 2. Broker Business | Court Broker City | 400,000 | 200,000 |
| | Municipality | 200,000 | 100,000 |
| | Town/District | 150,000 | 100,000 |
| 3. Banking | Banking Service Foreign Owned | USD 10,000 | USD 6,000 |
| | Bureau de Change Foreign Owned | USD 3,000 | USD 2,000 |
| 4. Financial Institutions and Capital Markets | Mortgage and Hire Purchase for Microenterprise Programme | 100,000 | 50,000/= |
| | Financial Institutions Foreign Owned | USD 4,000 | USD 2,500 |
| 5. Clearing and Forwarding | Warehousing Foreign | USD 2,000 | USD 1,000 |
| 6. Cargo Valuation and Superintendent | Preshipment Inspection Locally Owned | 300,000 | 200,000 |
| | Cargo Superintendent | | |

| | | | |
|--|--|--------------------------|--------------------------|
| | Locally owned | 400,000 | 300,000 |
| | Foreign owned | USD 4,000 | USD 2,000 |
| 7. Shipping Business | Harbours/airport Management Foreign | USD 5,000 | USD 5,000 |
| | Cargo Talling | NIL | NIL |
| 13. Electricity, Power and Energy Supply | Production and distribution of Electricity | | |
| | Locally owned | 500,000 | 300,000 |
| | Foreign owned | USD 5,000 | USD 3,000 |
| | Production and distribution of gas products | | |
| | Foreign owned | USD 3,000 | USD 2,000 |
| 14. Telecommunication Business | Internet Service Provider Foreign owned | USD 5,000 | USD 2,000 |
| | Telecommunication service including internet, fax, e-mail phones | 300,000 | 200,000 |
| | Cellular Phone Oper. | | |
| | Locally owned | 600,000 | 200,000 |
| | Foreign owned | USD 10,000 | USD 5,000 |
| 15. Passengers & Goods Transportation | By Railway. | | |
| | Locally owned | 400,000 | 200,000 |
| | Foreign owned | USD 3,000 | USD 1,500 |
| | By Air | | |
| | Locally owned | 400,000 | 200,000 |
| | Foreign owned | USD 3,000 | USD 1,500 |
| | Contractor Class 4 | 650,000 | 650,000 |
| | All Foreign Owned | USD 20,000 | USD 10,000 |
| 19. Lotteries, Games and Amusement | I. Casino: | | |
| | City of Dsm. Other Towns | USD 40,000 USD 15,000 | USD 40,000 USD 15,000 |

| | | | |
|------------------------------|--|--------------------------------|--------------------------------|
| | 2. Slot machines per station: Local under 20 machines Foreign over 20 machines | 300,000 USD 1,000 | 150,000 USD 800 |
| | 3. Night Clubs | 500,000 | 200,000 |
| | 4. Entertainment Halls | 200,000 | 150,000/= |
| 20. Tourist Business | Tourist Operators Foreign Owned | USD 2,000 | USD 1,000 |
| 21. Non-Tourist Hotels | With Liquor Licence | | |
| | City/Municipality | 100,000 + 1,500 per bedroom | 100,000 + 200 per bedroom |
| | Without Liquor Licence | | |
| | City/Municipality | 80,000 + 200 per bedroom | 80,000 + 200 per bedroom |
| | Lodging House | | |
| | City/Municipality | 100,000 + 2,000 per bedroom | 100,000 + 2,000 per bedroom |
| 23. Importation | General Merchandise | 400,000 | 200,000 |
| 24. Dealership/ Franchise | Motor Vehicle | 400,000 | 200,000 |
| 27. Building Contractor | Contractor Class 1 | 1,000,000 | 800,000 |
| | Contractor Class 2 | 800,000 | 750,000 |
| | Contractor Class 3 | 700,000 | 700,000 |
| | Contractor Class 4 | 650,000 | 650,000 |
| | All Foreign Owned | USD 20,000 | USD 10,000 |
| 29. General Trading | Silver and Goldsmith Dealer | | |
| | City/Municipality | 300,000 | 200,000 |
| | Town/District | 250,000 | 200,000 |
| | Printing and Publishing books and newspapers | | |
| | Town/District | 150,000 | 100,000 |
| | Minor Settlements and Village | 50,000 | 30,000 |
| | Motor Oils & Lubricants | | |
| | Town/District | 80,000 | 60,000 |
| 30. Auctioneers | | 100,000 | 100,000 |

| | | | |
|---------------------------|----------------------|-------|-------|
| 33. General Merchandizing | Retail shops village | 5,000 | 5,000 |
|---------------------------|----------------------|-------|-------|

PART III

REPEAL OF THE CAR BENEFIT TAX ACT, 1991

6.-(1) The Car Benefit Tax Act, 1991 is hereby repealed.

Repeal and Savings Act No. 19 of 1991

(2) The repeal of the Car Benefit Tax Act, 1991, shall not affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal or affect any duty, obligation, liability or burden of proof imposed, created or incurred prior to the repeal or shall not affect any investigation, legal proceedings or remedy in respect of any right, interest, power, privilege, duty, obligation, liability or otherwise.

PART IV

AMENDMENT OF THE COMMODITY IMPORT SUPPORT REGULATION ACT, 1992

7. This Part shall be read as one with the Commodity Import Support Regulation Act, 1992, hereinafter referred to as the "principal Act" and shall be deemed to have come into operation on the first day of July, 2002.

Construction Act No. 15 of 1992

8. The principal Act is hereby amended in section 2 by deleting the definition of the word "agent".

Amendment of section 2

9. The principal Act is amended by adding immediately after section 15 the following new sections—

Addition of sections

"Appointment and duties of agents appointed by Minister

15A.-(1) the Minister may, in his discretion and by a written notice appoint an agent or agents preferably a bank or a financial institution to administer the commodity import support facility in accordance with the Act.

(2) The agent appointed under subsection (1) shall enter into an agreement with the Ministry for the proper administration of the commodity import support facility.

(3) Notwithstanding the generality of the provisions of subsection (2) the duties of the agent appointed under this section shall include-

- (a) to invite and scrutinize application of the Commodity Import Support Funds to the public;
- (b) to check on records of outstanding balances of arrears, if any, and tax compliance of an applicant in consultation with the Tanzania Revenue Authority;
- (c) to issue letters of award to successful applicants and give terms and conditions for procurement and repayment of the loans;
- (d) to open a Commodity Import Support collection account whereby all proceeds from the loans shall be credited into that account;
- (e) to collect and remit the proceeds of the Loans to Treasury on a monthly basis;
- (f) to ensure that within one year all the outstanding loans shall have been remitted to Treasury;
- (g) to facilitate all the required commercial transactions related to the Commodity Import Support programme so as to effect payment to suppliers;
- (h) to report to Treasury on a half yearly basis on the utilization of the Funds of the Commodity Import Support programme.

- (i) to cause the accounts of the Commodity Import Support programme to be audited by an independent Auditor who shall be appointed by the Government;
- (j) to attend to other duties and functions as may be required by the Minister from time to time.

Scrutiny of
application

15B.—(1) In scrutinizing any application under subsection (3) of section 15A, the agent shall ensure that the application falls within the priority sectors which include:

- (a) agriculture, including purchase of fertilizers, agricultural machinery, tractors, farm implements, packaging materials;
- (b) small scale industries, raw materials and light equipment;
- (c) construction industry;
- (d) energy sector;
- (e) fishery, mainly gear and equipment;
- (f) mining, mainly small scale mining equipment excluding explosives;
- (g) transport, mainly trucks and passengers buses;
- (h) education health and other sectors with an impact on poverty.

(2) The agent shall, where he is satisfied that the application falls within the priority sectors under subsection (1), grant such import support loan applied for to the applicant under such terms and conditions as may be determined by the agent.

(3) Subject to subsections (1) and (2) the agent shall in granting the import support loan ensure that the import support loans are equitably distributed across the country.

Approval by
the Minister

15C.—(1) Notwithstanding section 15B, the agent shall before granting import support loans to applicants, consult the Minister.

(2) The Minister may, after being consulted by the agent under subsection (1), give other directives as may be appropriate to the agent who shall comply with such directives.

PART V

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construc-
tion Act
No. 12 of
1976

10. This Part shall be read as one with the Customs Tariff Act, 1976 hereinafter referred to as the “principal Act”.

Amend-
ment of
section 4

- 11.** Section 4 of the principal Act is amended in subsection (4)-
- (a) by deleting the word “five” which appears in paragraph (a) and substituting for it the word “zero”;
 - (b) by deleting paragraph (b);
 - (c) by renumbering paragraph (c) as paragraph (b).

Amend-
ment of
Part A of
the First
Schedule

- 12.** Part A of the First Schedule to the principal Act is amended-
- (a) by inserting additional National Note to Chapter 73 immediately after Note 2:

“National Additional Note

1. In this Chapter subheading 73089010 includes roofing tiles with pertinent accessories, plated or coated”;
- (b) by inserting additional National Note to Chapter 87 immediately after Note 4.

“National Additional Note

1. Sub heading 8702.10.20 and 8702.90.20 excludes three door (hard top) Motor Vehicle”.
- (c) by substituting the entries specified under the column “import duty” with the entries specified in the Schedule below:

SCHEDULE

| Heading No. | H.S Code | Description | Unit | Import Duty |
|-------------|------------|---|------|-------------|
| 01.05 | | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. | | |
| | | — Weighing not more than 185 g: | | |
| | | --- Fowls of the species <i>Gallus domesticus</i> | | |
| | 0105.11.90 | --- Other | u | 25% |
| 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. | | |
| | | - Lubricants | | |
| | 2710.00.72 | --- Lubricating greases | kg | 15% |

| | | | | | |
|--|-------|------------|---|----|-----|
| | 38.08 | | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and flypapers). | | |
| | | | - Insecticides | | |
| | | 3808.10.10 | -- Mosquito coil | Kg | 10% |
| | | 3808.10.90 | --Other | Kg | 0% |
| | 48.03 | 4803.00.00 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface coloured, surface decorated or printed, in rolls or sheets | Kg | 10% |
| | 69.02 | 6902.10.00 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | | |
| | | 6902.20.00 | - Containing by weigh, singly or together, more than 50% of elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ | kg | 10% |
| | | 6902.20.00 | - Containing by weigh more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products. | kg | 10% |
| | | 6902.90.00 | - Other | | 10% |
| | 73.08 | | Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | | |
| | | | - Other | | |

| | | | | | |
|--|-------|------------|---|----|-----|
| | | 7308.90.10 | --- Roofing tiles with accessories | Kg | 25% |
| | | 7308.90.90 | --Other | Kg | 0% |
| | 73.10 | | - Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300e, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | |
| | | | -Of a capacity of less than 50e: | | |
| | | | -- Other | | |
| | | 7310.29.20 | -- Beverage cans, tins and ends | Kg | 0% |
| | 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver. | | |
| | | | - With compression-ignition internal combustion piston engine (diesel or semi-diesel) | | |
| | | 8702.10.20 | --Of cubic capacity of 2000 or more and seating capacity not exceeding ten persons | u | 25% |
| | | | - Other | | |
| | | 8702.90.20 | -- Of cubic capacity of 2000 or more and seating capacity not exceeding ten persons | u | 25% |
| | 96.08 | | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09. | | |
| | | | - Other | | |
| | | 9608.91.00 | -- Pen nibs and nib points | u | 15% |

13.—(1) The Second Schedule to the principal Act is amended by substituting entries specified under the column “suspended duty” with the entries specified in the Schedule herein below.

(2) The rates of suspended duty on goods referred to in the Schedule shall not, except for goods specified in to H.S. Codes 2402.20.90, 2403.10.10, and 2523.29.00 apply to goods originating from East African Community member states.

SCHEDULE

| Heading No. | H.S. Code | Description | Suspended Duty (Provided) | Suspended Duty (Imposed) |
|-------------|------------|--|---------------------------|--------------------------|
| 04.01 | | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | |
| | 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 25% | 20% |
| | 0401.20.00 | - Of a fat content, by weight exceeding 1% but not exceeding 6% | 25% | 20% |
| | 0401.30.00 | - Of a fat content, by weight, exceeding 6% | 25% | 20% |
| 04.02 | | Milk and cream, concentrated or containing added sugar or other sweetening matter. | | |
| | 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | 25% | 20% |
| | | - In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% | | |
| | | --- Not containing added sugar or Other sweetening matter | | |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | | 0402.21.90 | --- Other | 25% | 20% |
| | | | --- Other | | |
| | | 0402.29.90 | --- Other | 25% | 20% |
| | | | - Other | | |
| | | | -- Not containing added sugar or other sweetening matter | | |
| | | 0402.91.90 | --- Other | 25% | 20% |
| | | | - --Other | | |
| | | 0402.99.90 | --- Other | 25% | 20% |
| | 04.03 | | Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concen- trated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | | |
| | | 0403.10.00 | - Yogrt | 25% | 0% |
| | | 0403.90.00 | - Other | 25% | 0% |
| | 04.04 | | Whey, whether or not con- centrated or containing added sugar or other sweetening matter; prod- ucts consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not else where specified or included. | | |

| | | | | | |
|--|--------------|------------|--|-----|----|
| | | 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 25% | 0% |
| | | 0404.90.00 | - Other | 25% | 0% |
| | 04.05 | | Butter and other fats and oils derived from milk; dairy spreads. | | |
| | | | - Butter | | |
| | | 0405.10.10 | --- Ghee | 25% | 0% |
| | | 0405.10.90 | --- Other | 25% | 0% |
| | | 0405.20.00 | - Dairy spreads | 25% | 0% |
| | | 0405.90.00 | - Other | 25% | 0% |
| | 04.06 | | Cheese and curd. | | |
| | | 0406.10.00 | - Fresh (unripened or un-cured) cheese, including whey cheese, and curd | 25% | 0% |
| | | 0406.20.00 | - Grated or powdered cheese, of all kinds | 25% | 0% |
| | | 0406.30.00 | - Processed cheese, not grated or powdered | 25% | 0% |
| | | 0406.40.00 | - Blue-veined cheese | 25% | 0% |
| | | 0406.90.00 | - Other cheese | 25% | 0% |
| | 15.07 | | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | | 1507.10.00 | - Crude oil whether or not degummed | 10% | 10% |
| | | 1507.90.00 | - Other | 10% | 10% |
| | 15.08 | | - Groundnut oil and its fractions, whether or not refined, but not chemically modified. | | |
| | | 1508.10.00 | - Crude oil | 10% | 10% |
| | | 1508.90.00 | - Other | 10% | 10% |
| | 15.09 | | - Olive oils and its fractions, whether or not refined, but not chemically modified. | | |
| | | 1509.10.00 | - Virgin | 10% | 10% |
| | | 1509.90.00 | - Other | 10% | 10% |
| | 15.10 | 1510.00.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09 | | |
| | 15.11 | | Palm oil and its fractions, whether or not refined, but not chemically modified. | | |
| | | 1511.10.00 | - Crude oil | 10% | 10% |
| | | | - Other | | |
| | | 1511.90.10 | -- For industrial use | 10% | 10% |
| | | 1511.90.90 | -- Other | 10% | 10% |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | 15.12 | | - Sunflower-seed, sunflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | |
| | | | - Sunflower-seed or sunflower oil and fractions thereof: | | |
| | | 1512.11.00 | - Crude oil | 10% | 10% |
| | | 1512.19.00 | - Other | 10% | 10% |
| | | | - Cotton-seed oil and its fractions: | | |
| | | 1512.21.00 | - Crude oil, whether or not gossy pol has been removed | 10% | 10% |
| | | 1512.29.00 | - Other | 10% | 10% |
| | 15.13 | | - Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | |
| | | | - Coconut (copra) oil and its fractions: | | |
| | | 1513.11.00 | -- Crude oil | 10% | |
| | | 1513.19.00 | -- Other | 10% | |
| | | | - Palm kernel or babassu oil and fractions thereof: | | |
| | | 1513.21.00 | -- Crude oil | 10% | |
| | | 1513.29.00 | -- Other | 10% | |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | 15.14 | | - Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | | |
| | | 1514.10.00 | - Crue oil | 10% | 10% |
| | | 1514.90.00 | - Other | 10% | 10% |
| | 15.15 | | - Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | |
| | | | - Linseed oil and its fractions | | |
| | | 1515.11.00 | -- Crude oil | 10% | 10% |
| | | 1515.19.00 | -- Other | 10% | 10% |
| | | | - Maize (corn) oil and its fractions | | |
| | | 1515.21.00 | -- Crude oil | 10% | 10% |
| | | 1515.29.00 | -- Other | 10% | 10% |
| | | 1515.50.00 | - Sesame oil and its fractions | 10% | 10% |
| | | 1515.90.00 | - Other | 10% | 10% |
| | 15.16 | | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether reesterified or not refined, but not further prepared. | | |
| | | 1516.10.00 | - Animal fats and oils and their fractions | 10% | 10% |

| | | | | | |
|--|-------|------------|---|-----|-----|
| | | 1516.20.00 | - Vegetable fats and oils and their fractions | 10% | 10% |
| | 15.17 | | - Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16. | | |
| | | 1517.10.00 | - Margarine excluding liquid margarine | 10% | 10% |
| | | 1517.90.00 | - Other | 10% | 10% |
| | 15.18 | | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | | |
| | | | - Other | | |
| | 24.02 | 1518.00.90 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | 10% | 10% |

| | | | | | |
|--|-------|------------|---|-----|-----------------------------------|
| | | | - Cigarettes containing tobacco | | |
| | | 2402.20.90 | -- Other | 30% | Tshs 8,000/= per mil. |
| | 24.03 | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. | | |
| | | | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion | | |
| | | 2403.10.00 | -- Cut rag/filler | 30% | Tshs. 4,000/= per kg |
| | 25.23 | | Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | | |
| | | | - Portland cement: | | |
| | | 2523.29.00 | -- Other | 50% | 40% |
| | 36.06 | 3605.00.00 | Matches, other than pyrotechnic articles of heading No. 36.04 | 25% | Shs. 4,000/= per 1000 match boxes |
| | 40.11 | | New pneumatic tyres, of rubber. | | |
| | | | - Of a kind used on motor cars (including station wagons and racing cars) | | |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | | 4011.10.90 | - - Other | 50% | 40% |
| | | | -- Of a kind used on buses or lorries | | |
| | | 4011.20.90 | - - Other | 50% | 40% |
| | | 4011.50.00 | Of a kind used on bicycles | 50% | 40% |
| | 40.13 | | Inner tubes, of rubber | | |
| | | 4013.20.00 | - - Of a kind used on bicycles | 50% | 40% |
| | 52.08 | | Woves fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m² | | |
| | | | - Printed | | |
| | | | --- Plain weave, weighing not more than 100g/m ² | | |
| | | 5208.51.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | -- Plain weave weighing more than 100g/m ² | | |
| | | 5208.52.10 | --- Khanga and Kitenge | 40% | 35% |
| | 52.09 | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m² | | |
| | | | - Printed | | |
| | | | -- Plain weave | | |
| | | 5209.51.10 | -- Khanga and Kitenge | 40% | 35% |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | 52.10 | | Woven fabrics of cotton, containing 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m ² | | |
| | | | - Printed | | |
| | | | - Plain weave | | |
| | | 5210.51.10 | ---Khanga and Kitenge | 40% | 35% |
| | 52.11 | | Woves fabrics of cotton, containing 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² | | |
| | | | - Printed | | |
| | | 5212.52.10 | - - Plain weave | | |
| | | 5211.51.10 | --- Khanga and Kitenge | 40% | 35% |
| | 52.12 | | Other woven fabric of cotton. | | |
| | | | - Weighing not more than 200g/m ² | | |
| | | | -- Printed | | |
| | | 5212.15.10 | ---Khanga and Kitenge | 40% | 35% |
| | | | --Printed | | |
| | | 5212.25.10 | --- Khanga and Kitenge | 40% | 35% |
| | 54.07 | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404 | | |

| | | | | | |
|--|--|------------|---|-----|-----|
| | | | - Other woven fabrics containing 85% or more by weight of filaments of nylon or other polyamides: | | |
| | | | -- Printed | | |
| | | 5407.44.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | - Other woven fabrics containing 85% or more by weight or textured polyester filaments: | | |
| | | | -Printed | | |
| | | 5407.54.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | - Other woven fabrics of containing 85% or more by weight of synthetic filaments: | | |
| | | | -- Printed | | |
| | | 5407.84.10 | ---Khanga and Kitenge | 40% | 35% |
| | | | -- Other woven fabrics containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | |
| | | | - Printed | | |
| | | | ---Khanga and Kitenge | 40% | 35% |
| | | | - Other woven fabrics | | |
| | | | --- Printed | | |
| | | 5407.94.10 | --- Khanga and Kitenge | 40% | 35% |

| | | | | | |
|--|-------|------------|--|-----|-----|
| | 54.08 | | Woven fabrics of artificial filament yarns, including woven fabrics obtained from materials of heading No. 5405 | | |
| | | | -- Printed | | |
| | | 5408.24.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | -- Printed | | |
| | | 5408.34.10 | --- Khanga and Kitenge | 40% | 35% |
| | 55.13 | | Woven fabrics of synthetic fabrics, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m ² | | |
| | | | - Printed | | |
| | | | - Of polyester stable fibres, plain weave | | |
| | | 5513.41.10 | --- Khanga and Kitenge | 40% | 35% |
| | 55.14 | | Woven fabrics of synthetic stable fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170g/m ² | | |
| | | | - Printed | | |
| | | | - Of polyester stable fibres, plain weave | | |
| | | 5514.41.10 | --- Khanga and Kitenge | 40% | 35% |

| | | | | | |
|--|-------|------------|---|-----|-----|
| | 55.16 | | Woven fabrics of artificial stable fibres. | | |
| | | | - Containing 85% or more by weight of artificial stable fibres: | | |
| | | | -- Printed | | |
| | | 5516.14.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | -- Printed | | |
| | | 5516.24.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | - Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with wool or fine animal hair. | | |
| | | | -- Printed | | |
| | | 5516.34.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | - Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with cotton | | |
| | | 5516.44.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | - Other | | |
| | | | - Printed | | |
| | | 5516.94.10 | --- Khanga and Kitenge | 40% | 35% |

| | | | | | |
|--|-------|------------|---|-----|-----------------------|
| | 62.10 | | Garments, made up of fabrics of heading No. 56.02, 56.03, 56.06 or 56.07. | | |
| | | | - Other women's or girls' garments | | |
| | | 6210.50.10 | --- Khanga and Kitenge | 40% | 35% |
| | 62.11 | | Tracks suits, ski suits and swimwear; other garments | | |
| | | | - Other garments women's or girls' : | | |
| | | | -- Of cotton | | |
| | | 6211.42.10 | --- Khanga and Kitenge | 40% | 35% |
| | | | -- Of man-made fibres | | |
| | | 6211.43.10 | --- Khanga and Kitenge | 40% | 35% |
| | 63.05 | | Sacks and bags, of a kind used for the packing of goods. | | |
| | | 6305.10.00 | - Of jute or of other textile bast fibres of heading No. 53.03. | 50% | Tshs. 200/= per piece |

Amend-
ment of
the Third
Schedule

- 14.** The Third Schedule to the principal Act is amended in Part A—
- (i) by deleting items 1A, 1B, 2 and the references thereof;
 - (ii) by renumbering items 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 as items 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 14 respectively;
 - (iii) by adding immediately after item 14 as renumbered, the following new item—

Act No. 11
of 2002

"15. Export Processing Zones:
goods imported or purchased by the investor licensed under the Export Processing Zones Act, 2002, for use as raw materials, equipment and machinery, including all goods directly related to the manufacturing in the Export Processing Zones, but shall not include motor vehicles, spare parts and consumables."

PART VI

AMENDMENT OF THE EXCISE TARIFF ORDINANCE CAP 332

Construc-
tion and
commence
ment Cap.
332
Amend-
ment of
Section 3

15. This Part shall be read as one with the Excise Tariff Ordinance hereinafter referred to as the principal Act.

16. Section 3 of the principal Act is amended—

- (a) by adding the following provisions immediately after subsection (1):

"(2) There shall be charged an excise duty on a mobile phone service at the rate of 5 per cent of the dutiable value:

Provide that the excise duty rate for the revenue from services within East African Community member states shall be zero.

(3) For the purposes of subsection (2) dutiable value means the amount payable for any airtime service supplied in relation to the use of a mobile phone.";

(b) by renumbering subsections (2), (3) and (4) as subsections (4), (5) and (6) respectively.

17. Section 4 of the principal Act is amended by adding immediately after paragraph (c) of subsection (1) the following paragraph:

Amend-
ment of
section 4

"(d) any airtime service supplied by any mobile phone service provider at the time when such mobile phone is in use or when payment is received for the service whichever time shall be the earliest;"

18. The First Schedule to the principal Act is amended by substituting the entries specified under the column excise duty with the entries specified in the Schedule below:

Amend-
ment of
the first
schedule

SCHEDULE

| | <i>Heading No.</i> | <i>H. S. Code</i> | <i>Description</i> | <i>Unit</i> | <i>Excise Duty Rate</i> |
|--|--------------------|-------------------|--|-------------|-------------------------|
| | 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. | | |

| | Heading No. | H. S. Code | Description | Unit | Excise Duty Rate |
|--|-------------|------------|--|------|----------------------|
| | | | - Medium oils | | |
| | | 2710.00.31 | -- Jet fuel (kerosene type) | l | Shs. 28.00 per litre |
| | | | - Residual oils | | |
| | | 2710.00.51 | -- Residual fuel oils (marine furnaces and similar fuel oils) of 125 centistokes (cSt) | l | Shs. 13.50 per litre |
| | | 2710.00.52 | --Residual oils of 180 centistokes (cSt) | l | Shs. 13.50 per litre |
| | | 2710.00.53 | --Residual oils of 280 centistokes (cSt) | l | Shs. 13.50 per litre |
| | | 2710.00.59 | -- Other residual fuel oils | | Shs. 13.50 per litre |
| | 87.02 | | Motor vehicles for the transport of ten or more persons, including the driver. | | |
| | | | - With compression ignition internal combustion piston engine (diesel or semi-diesel) | | |
| | | 8702.10.20 | -- Of cubic capacity of 2000 or more than seating capacity not exceeding ten persons | u | 10% |
| | | | - Other | | |
| | | 8702.90.20 | -- Of cubic capacity of 2000 or more than seating capacity not exceeding ten persons | u | 10% |

PART VII

AMENDMENT OF THE EXECUTIVE AGENCIES ACT, 1997

19. This Part shall be read as one with the Executive Agencies Act, 1997, hereinafter referred to as the "principal Act"

20. Section 2 of the principal Act is amended by inserting immediately after the definition "Permanent Secretary" the following definition—

Amendment of section 2

"special fund" means a special fund established by an Order made under section 12 of the Public Finance Act, 2001 in respect of an Executive Agency:"

Act No. 6 of 2001

21. Section 3 of the principal Act is amended in subsection (6)—

Amendment of section 3

(a) by deleting paragraphs (b) and (c) and substituting therefor the following paragraphs—

"(b) be capable of suing and being sued in its own name only in contract; and in that respect all laws applicable to legal proceedings other than Government proceedings Act, 1967, shall apply to legal proceedings to which the Agency is a party;

Act No. 16 of 1967

(c) in all matters relating to contract, not be competent to sue or be sued in its own name; however, any legal proceedings which, but for this paragraph, would have been instituted by or against the executive agency, may only be instituted by or against the Government in accordance with the Government Proceedings Act, 1967;

Act No. 16 of 1967

(d) subject to section 12A, in its own name, have power to borrow money and to acquire, hold or dispose of movable property," and

(b) by renumbering paragraph (d) as paragraph (e).

22. Section 5 of the principal Act is amended by deleting the words "may give directions to the Chief Executive of the Agency but with due regard to the need to uphold the Agency's autonomy in the day-to day management of its affairs" and substituting for them the words—

Amendment of section 5

"may give directions of a general nature to the Chief Executive but shall not direct, or participate in the day-to-day management of the Agency's affairs".

23. Section 6 of the principal Act is amended in subsection (1) by deleting the phrase "Each Executive Agency shall have a Ministerial Advisory Board" and substituting for it the phrase "For each Executive Agency, the Minister responsible for the Agency shall establish a Ministerial Advisory Board."

Amendment of section 6

Amend-
ment of
section 7

24. Section 7 of the principal Act is amended by deleting the phrase "to give advice to the Ministry and the Permanent Secretary" and substituting therefor the phrase "to advise the Minister"

Amend-
ment of
section 9
Act No. 6
of 2001

25. Section 9 of the principal Act is amended in paragraph (a) of subsection (4) by deleting the semi-colon at the end of that paragraph and substituting therefor a comma and by adding thereafter the words "the Order establishing the special fund for the Agency under section 12 of the Public Finance Act, 2001 and Regulations made or directions issued under the section by the Minister responsible for finance".

Amend-
ment of
section 12

26. Section 12 of the principal Act is amended—

(a) by adding immediately after subsection (2) the following subsection—

"(2A) For each Executive Agency the Minister responsible for finance shall establish a special fund in accordance with section 12 of the Public Finance Act, 2001".

(b) In subsection (3) by deleting the words "All revenue collected by or payable to an Executive Agency" and substituting therefor the words "All receipts, earnings and accruals of the special fund".

Addition
of section
12A

27. The Principal Act is amended by adding immediately after section 12 the following section—

"12A. An Executive Agency may borrow money or acquire or dispose of immovable property only with the approval of the Minister responsible for finance and upon such terms and conditions as the Minister may approve, either generally or in any particular case."

Amend-
ment of
section 13

28. Section 13 of the principal Act is amended—

(a) by inserting immediately after subsection (1) the following subsection—

"(2) The Permanent Secretary shall submit to the Minister responsible for finance, the estimates of income and expenditure referred to in subsection in (1) in order to enable the Minister to decide whether to approve the estimates and to lay them before the National Assembly as provided for in subsection (3) of section 12 of the Public Finance Act, 2001".

(b) by deleting subsection (2); and

(c) by renumbering subsection (3) as subsection (2).

Act No. 6
of 2001

29. Section 14 of the principle Act is amended-

Amend-
ment of
section 14

- (a) in subsection (1) by deleting the words "in accordance with commercial accounting standards" and substituting therefor the words "in accordance with generally accepted accounting practice and in the form in which the Accountant-General may direct."
- (b) By adding the following subsection immediately after subsection (2):

"(3) The Chief Executive shall, within a period of four months after the end of each financial year, prepare and transmit to the Controller and Auditor-General in respect of that year the accounts referred to in subsection (1)."

30. Section 15 of the principal Act is amended in subsection (1) by deleting the phrase "after the end of each financial year" and substituting therefor the phrase "after he has received the audited accounts and the auditor's report on those accounts."

Amend-
ment of
section 15

31. Section 16 of the principal Act is amended by deleting the words "immediately before the commencement of this Act."

Amend-
ment of
section 16

PART VIII

AMENDMENT OF THE INCOME TAX ACT, 1973

32. This part shall be read as one with the Income Tax Act, 1973, in this Part referred to "the principal Act" and shall be deemed to have come into operation on the 1st day of July, 2002.

Construc-
tion and
com-
mence-
ment
Act. No.
33 of 1973

33. The principal Act is amended in section 5 by deleting paragraph (b) of subsection (2) and substituting for it the following:

Amend-
ment of
section 5

"(b) save as otherwise expressly provided in this section, the value of any benefit, advantage or facility of whatsoever nature the aggregate value whereof is not less than fifty thousand shillings, granted in respect of employment or services rendered;"

Amend-
ment of
section 16

34. Section 16 of the principal Act is amended-

(a) in subsection (2) (w) by deleting paragraph (ii) of the proviso and substituting for it the following proviso:-

“(ii) the provisions of this subsection shall apply to a corporation holding a certificate of incentives granted by the Tanzania Investment Centre not later than the 30th June, 2002.”

(b) by renaming paragraph “(x)” as paragraph “(y)”

(c) by adding immediately after paragraph “(y) the following new paragraph:

“(z) any tax or levy paid by any person to a local government in connection with any business carried on by him;

(d) in subsection (4) by deleting paragraph (a) and substituting for it the following:

“(a) where the ascertainment of the total income of any person results in a deficit for any year of income, the amount of such deficit shall be an allowable deduction in ascertaining the income of such person for the following succeeding year; and”

35. The principal Act is amended in section 17 by deleting paragraph (i) of subsection (2).

Amend-
ment of
section 17

36. Section 34 of the principal Act is amended-

(a) in subsection (1) by adding paragraph (j) immediately below paragraph (i):

“(j) annual fees payable to a director other than a whole time service director of a corporation for serving as a member of the Board;”

(b) in subsection (2), by adding immediately after paragraph (e) the following new paragraph-

“(f) annual fees payable to a director other than a whole time service director of a corporation for serving as a member of the Board;”

(c) in subsection (2A) by adding the following proviso immediately below proviso (ii)-

Amend-
ment of
section 34

“(iii) in any case where the amount is payable to any person holding a certificate of Taxpayer Identification Number issued under section 3A(4);”

37. Section 80 of the principal Act is amended by repealing subsection (4) and substituting for it the following new subsections:

Amendment of section 80

“(4) Notwithstanding the provisions of this section, an individual commencing a business shall be issued with business licence tax clearance certificate without the requirement of paying provisional tax and shall-

- (a) in case of an individual commencing a business of gross turnover of less than shillings 7,000,000 per annum, be required to file a return to the Commissioner after the elapse of 12 months from the date of issue of the business licence; or
- (b) in case of an individual commencing a business of gross turnover of shillings 7,000,000 per annum or more, be required to file a provisional return to the Commissioner after the elapse of three months from the date of issue of the business licence.

(5) The provisions of subsection (4) shall apply-

- (a) within the period of 12 months from the date of issue of any business licence in case of individual person under paragraph (a); and
- (b) within the period of 3 months from the date of issue of any business licence in case of any individual under paragraph (b).”

38. The principal Act is amended in Part I of the First Schedule by inserting the following paragraph immediately below paragraph 32-

Amendment of the First Schedule

“33. Interest on long term bonds of not less than three years maturity period issued and listed in the Dar es Salaam Stock Exchange in the fiscal year 2002/2003”.

39. The principal Act is amended in the Second Schedule-

Amendment of the Second Schedule

- (a) in Part II by deleting paragraph 7 and substituting for it the following paragraph-

"7. -(1) Subject to this Part, where, during any year of income, any person incurs capital expenditure on purchase of any machinery which is owned and used by him for the purposes of his business, there shall be made in computing his gains or profits for that year of income a deduction (in this Part referred to as a "wear and tear deduction").

(2) The amount of the wear and tear deduction for any year of income shall be an amount equal to fifty percent of the amount of such expenditure for the year of income in which the machinery is first so used or the appropriate percentage of the written down value at the end of each other year, before making such deduction, of the machinery classified as follows:

(i) computers, heavy industrial machinery, tractors, combined harvesters, heavy earth moving equipment and such other heavy self propelling machines of a similar nature as in his discretion the Commissioner, having regard to the likely usage and depreciation in any particular case, may agree;

(ii) other self properlling vehicles including aircraft;

(iii) all other machinery, including ships,
and the appropriate annual percentage after the first year shall be 37 1/2 percent for class (i), 25 percent for class (ii) and 12 1/2 percent for class (iii).

(3) For the purpose of subparagraph (2) (i), "heavy industrial machinery" means heavy industrial machinery qualifying for investment deduction under paragraph 24 of this Schedule."

(b) In Part III-

(i) by adding new definitions in paragraph 16 in their appropriate alphabetical order as follows:

"additional capital allowance" has the meaning ascribed to it in paragraph 18 of this Schedule;

"qualifying capital expenditure" has the meaning ascribed to it in paragraph 18 of this Schedule;"

(ii) by deleting the definition of the word "expenditure" and substituting for it the following definition-

“expenditure” means the sum of prospecting capital expenditure and development capital expenditure, incurred in the United Republic by any person carrying on mining operations and any amount of additional capital allowance computed for the year of income in accordance with the provisions of paragraph 18 of this Schedule:

Provided that the expression “expenditure” shall not include:

- (i) any expenditure on the acquisition of the site of deposits of minerals or the site of buildings or works, or of right in or over any such site;
- (ii) any expenditure on works constructed wholly or mainly for subjecting raw products of such deposits to any process except a process designed for preparing the raw product for use as such;”
- (iii) by adding immediately after subparagraph (1) of paragraph 18 the following proviso-

“Provided that the provisions of this paragraph shall apply where at any time before the 1st day of July, 2001 the Minister responsible for mining has entered into an agreement binding on the Government with any person carrying on mining operations, the provisions of paragraph 16 and 18 of this Part shall, unless otherwise agreed, apply to mining operations carried on by that person as they would have applied immediately before the 1st day of July 2001”

(c) In Part V by adding immediately after item (d) of subparagraph (1) of paragraph 24 the following new paragraph

“(e) a person incurs capital expenditure to which this Schedule applies on the purchase of telecommunication machinery and towers, constructed, erected, installed or laid out and used solely in telecommunications service which is an approved business.”

Amend-
ment of
the Third
Schedule

40. The principal Act is amended in the Third Schedule by:

(a) by deleting paragraph 1 of Head B with the exclusion of the explanatory note and substituting for it with the following-

“HEAD B
RATES OF TAX

1. The individual rate of tax shall be-

| MONTHLY INCOME | RATE PAYABLE |
|---|---|
| Where such income does not exceed Shs. 50,000.00 | Nil |
| Where such income exceeds Shs. 50,000.00 but does not exceed shs. 180,000.00 | ... 18.5% for the amount in excess of Shs. 50,000.00. |
| Where such income exceeds Shs. 180,000.00 but does not exceed Shs. 360,000.00 | Shs.24,050.00+20% for excess of Shs.180,000.00. |
| Where such income exceeds Shs. 360,000.00 but does not exceed Shs. 540,000.00 | Shs.60,050.00+25% for excess of Shs. 360,000.00. |
| Where such income exceeds Shs. 540,000.00 | Shs. 105,050.00+30% for the amount in excess of Shs. 540,000.00”; |

(b) in paragraph 4 subparagraph (1) by adding immediately after item (h) the following item:

“(i) “in respect of annual fees payable to a director other than whole time service director of a corporation for serving as a member of the Board, ten percent of the gross amount payable;”

(c) in paragraph 5 by adding item (h) immediately below item (g) as follows:

“(h) in respect of annual fees payable to a director other than whole time service director of a corporation for serving as a member of the Board, ten percent of the gross amount payable;”

PART IX

AMENDMENT OF POOLS AND LOTTERIES ACT, 1967

41. This Part shall be read one with the Pools and Lotteries Act, 1967 in this Part referred to as the “principal Act.”

Construction and Commencement Act. No. 23 of 1967

42. The principal Act is amended by inserting at its appropriate alphabetical order the following new definition-

Amendment of section 2

“Consultant” means a person or a firm engaged by the Central Tender Board to promote a national pool or lottery.”

43. Section 11 of the principal Act is amended-

Amendment of section 11

(a) by adding immediately after paragraph (b) of subsection (1) the following new paragraph -

“(c) a consultant’s licence authorising the holder to conduct a national pool or lottery.”

(b) by adding immediately after subsection (1) the following new subsection-

Act No. 3
of 2001

“(1A) No consultant shall engage in promoting and conducting a national pool or lottery unless he is selected and appointed by the Central Tender Board in accordance with the provisions of the Public Procurement Act, 2001”.

Amend-
ment of
the
schedule

44. The principal Act is amended by deleting the Schedule appearing immediately after section 29 and substituting for it with the following Schedule:

—————
“SCHEDULE
—————

(Under Section 12A)
—————

| ITEM No. | TYPE OF GAME | GAMING TAX |
|----------|------------------------|---|
| 1. | Casino (Dar es Salaam) | T. shs. 400,000/= per table per month |
| 2. | Casino (Dar es Salaam) | T. shs. 60,000/= per machine per month. |
| 3. | Casino (Regions) | T. shs. 200,00/= per table per month. |
| 4. | Casino (Regions) | T. shs. 30,000/= per machine per month. |
| 5. | Slot machines | T. shs. 16,000/= per machine per month. |
| 6. | Private Lotteries | T. shs. 10% of gross sales.” |

PART X

AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, 1985

Construc-
tion Act.
Nos 13 of
1985

45. This Part shall be read as one with the Road and Fuel Tolls Act, 1985, in this Part referred as the “principal Act”

46. The principal Act is amended in the Schedule by deleting the figure "80" which appears as a rate of road and fuel tolls, and substituting for it the figure "90"

Amendment of the Schedule

PART XI

AMENDMENT OF STAMP DUTY ACT, 1972

47. This Part shall be read as one which with the Stamp Duty Act, 1972 hereinafter referred to as the Principal Act.

Construction Act No. 20 of 1972

48. Section 6 of the principal Act is amended in subsection (1), by deleting the word "ten" which appears in that section and substituting for it the words "one thousand and five hundred.

Amendment of section 6

49. Section 41 of the principal Act is amended-

Amendment of section 41

(a) by deleting the words "five hundred" appearing in subsection (1) and substituting for them the words "one thousand";

(b) by adding immediately after subsection (3) the following new subsection-

"(4) Any person who enters into a transaction or other act for which a scheduled instrument would ordinarily be required, shall, for the purpose of stamp duty reduce in writing such transaction or act."

50. Section 49 is amended in subsection (1) (b) by deleting the words "not less than fifty shillings" and substituting for them the words "equal to 25% of the duty payable."

amendment of section 49

51. The Schedule to the Principal Act is hereby amended by deleting the whole schedule and substituting for it the following new Schedule.

Amendment to the Schedule

"SCHEDULE

STAMP DUTY ON INSTRUMENTS

Section 5

| Article No. | Description of Instruments | Stamp Duty Rates |
|-------------|--|---|
| 1. | <p style="text-align: center;">ACKNOWLEDGEMENT of a debt;</p> <p>(a) of an amount not exceeding Shs. 1000/-</p> <p>(b) of an amount exceeding Tshs. 1,000/-</p> | <p>Nil</p> <p>Tshs. 40/- for each Tshs. 1,000/- or part thereof</p> |
| 2. | <p>ADMINISTRATION BOND:</p> <p>(a) where the amount is less than Tshs. 1000/-</p> <p>(b) where the amount is Tshs. 1000/- or more</p> | <p>Nil</p> <p>Tshs. 500/=</p> |
| 3. | <p>ADOPTION DEED: that is to say any instrument (other than a will) recording an adoption or conferring or purporting to confer any authority to adopt.</p> | <p>Tshs. 500</p> |
| 4. | <p>AFFIDAVIT: Including an affirmation or declaration in the case of person by Law allowed to affirm or declare instead of taking oath.</p> <p>Exemptions</p> <p>(a) Affidavit or declaration in writing when made:-</p> <p>(i) For the immediate purpose of being filed or used in any court before an officer or any court; or</p> <p>(ii) For sole purpose of enabling any person to receive any pension or charitable allowance.</p> <p>(b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry.</p> | <p>Tshs. 500/=</p> |

| | | |
|----|--|---|
| | <p>(c) Statutory Declaration under section 89 of the Land Registration Ordinance or any Act amending or substituting that Ordinance.</p> <p>(d) Omitted: Cap 356s 11(1)(a)</p> | |
| 5. | <p>AGREEMENT OR MEMORANDUM OF AGREEMENT.</p> <p>(a) if relating to the sale of a bill of exchange</p> <p>(b) if not otherwise provided for</p> <p>(i) For a sum of money not exceeding Tshs. 1,000/=</p> <p>(ii) For sum of money of Tshs. 1,000/- or more</p> <p>(iii) Where no sum of money is involved</p> <p>Exemptions.</p> <p>(1) Agreement or memorandum of an agreement-</p> <p>(a) For or relating to the sale of goods or Merchandise exclusively, not being a Note or Memorandum chargeable under No. 41.</p> <p>(b) Made in the form of tenders to the Government for relating to any loan.</p> <p>(c) Being a contract of service required to be made in writing by or under the employment ordinance or the Merchant Shipping Act. 1967;</p> <p>(d) Made with the Government the Community or any institution or corporation.</p> <p>(2) Apprenticeship deed including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.</p> | <p>Tshs. 500/=</p> <p>Nil</p> <p>Tshs. 500/=</p> <p>Tshs. 500/=</p> |
| 6. | <p>AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, HYPOTHECATION PAWN OR PLEDGE, that is to say any instrument evidencing an agreement relating to-</p> <p>(1) The deposit of title deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security);</p> <p>(2) The hypothecation, pawn or pledge of movable property, where such deposit, hypothecation, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt.</p> | <p>Tshs. 500/=</p> <p>Tshs. 500/=</p> |

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| 7. | APPOINTMENT IN EXECUTION OF POWER , whether of trustees or of a property, movable or immovable where made by any writing not being a will. | Tshs. 2,000 |
| 8. | <p>APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit-</p> <p>(a) Where the amount is less than Tshs. 1,000/=</p> <p>(b) In any other case</p> <p>Exemptions.</p> <p>(a) Appraisalment or valuation made for information of one party only, and not being in any manner obligatory between parties either by agreement or operation of Law;</p> <p>(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to landlord as rent.</p> | <p>Nil</p> <p>Tshs. 500/=</p> |
| 9. | <p>ARTICLES OF ASSOCIATION OF A COMPANY</p> <p>Exemptions.</p> <p>Articles of any association not formed for profit and registered under the law in force, in Tanganyika relating to companies. See also Memorandum of Association of a company (No. 38)</p> | Tshs. 5,000/= |
| 10. | <p>AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit.</p> <p>(a) Where the amount or value of the property to which the award relates as set forth in such award is less than Tshs. 1,000/=</p> <p>(b) In any other case</p> | <p>Nil</p> <p>Tshs. 500/=</p> |
| 11. | BILL OF EXCHANGE , not being a bond, bank note or currency note | Nil |
| 12. | <p>BILL OF LADING (including a through bill of lading)</p> <p>Exemptions.</p> <p>(a) Bill of lading when the goods therein described are received at a place within the limits of any port within the meaning of the Customs (Management and Transfer Tax) Act. 1952, and are to be delivered at another place within the limit of the same port.</p> | Nil |

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| | (b) Bill of lading when executed out of Tanganyika and relating to property to be delivered in Tanganyika. | |
| 13. | <p>BILL OF SALE</p> <p>(1) ABSOLUTE</p> <p>(2) By way of security</p> <p>(3) By way of collateral security for every sum of Tshs. 1,000/- or part thereof secured.</p> | <p>0.5 percent for the first Tshs. 100,000/= then 4 percent of value in excess of Tshs. 100,000/=</p> <p>1 percent of the value to a maximum of Tshs. 10,000/=</p> <p>4% not exceeding Tshs. 1,000/=</p> |
| 14. | <p>BOND, not being a Debenture (No. 26) and not being otherwise provided for by this Act or by any rules of court. See Administration Bond (No. 2). Bottomry Bond (No. 33). Respondential Bond (No. 54) Security Bond (55).</p> <p>Exemptions.</p> <p>(a) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per annum.</p> <p>(b) Bail Bonds in criminal cases, recognizance to prosecute or give evidence, or recognizance for personal appearance, or otherwise issued or taken by the police under the Criminal Procedure Act.</p> | 1 percent of the base value of the bond |
| 15. | BOTTOMRY BOND that is to say any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage | 1 percent of the value of the bond but not exceeding Tshs. 10,000/= |
| 16. | CANCELLATION INSTRUMENT OF , if attested and not otherwise provided for- | |

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| | <p>(a) If the duty with which the original was chargeable does not exceed Tshs. 1,000/=</p> <p>(b) In any other case</p> <p>See also release (No. 53) Revocation of settlement (No. 56 (b). Surrender of Lease No. 59. Revocation of Trust (No. 63) (B).</p> | <p>The same duty as the original</p> <p>Tshs. 500/=</p> |
| 17. | CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil Court. | <p>0.5 percent for the first Tshs. 100, 000, 4 percent for value in excess of Tshs. 100,000/=</p> |
| 18. | CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. See also letter of Allotment of Shares (No. 35) | Tshs. 500/= |
| 19. | CHARTER PARTY , that is to say, any instrument (except an agreement for the higher of a tug steamer) where by a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalth clause or not. | Tshs. 500/= |
| 20. | CHEQUE | Tshs. 100/= |
| 21. | COMPOSITION DEED , that is to say, any instrument executed by a debtor whereby the conveys his property for the benefit of his creditors, or whereby payment of a compositon or dividend or their debts is secured to the creditors, or whereby provision is made for the countinuanace of the debtors business, under the supervision of inspectors or under letters of license, for the benefit of his creditors or a Deed of Agreement Cap. 26 R. L. under the Deeds of Arrangement Ordinance. | Tshs. 500/= |
| 22. | <p>CONVEYANCE, not being a transfer charged or exempted under No. 60-</p> <p>(a) Where the amount or value of the consideration for such conveyance does not exceed Tshs. 20,000</p> <p>(b) Where the amount exceeds Tshs. 20,000/=</p> <p>Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement. But shall not be less than Tshs. 1,000/=</p> | <p>NIL</p> <p>0.5 percent for the first Tshs. 100, 000, then 4 percent for value in excess of Tshs. 100,000/=</p> |

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| | <p>Provide also that in the case of a decree of order, for having the effect or art order for foreclosure, the ad valorem Stamp Duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates. And where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty, and where and valorem Stamp Duty is paid upon such decree or order, shall be dutiable with Tshs. 500/- under the provisions of section 6 of this Act.</p> <p>And provided also that the duty on a conveyance by the liquidation of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be Tshs. 1000/= Conveyance of any property under the Administrator General to a trustee, heir or beneficiary if falling under Article 60(c)</p> | |
| 23. | <p>COPY OF EXTRACT certified to be a true copy or extract by or order of any public officer-</p> <p>(1) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed Tshs. 1000/=</p> <p>(2) In any case</p> <p>Exemptions</p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record purposes</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths or burials.</p> <p>(c) Copy of, or extract from, any proceedings of a court.</p> | <p>Tshs. 500/=</p> <p>Tshs. 500/=</p> |
| 24. | <p>COUNTERPART OR DUBPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid-</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed Tshs. 1,000/=</p> <p>(b) In any case</p> <p>Exemptions</p> <p>(a) Counterpart or duplicate prepared and executed solely for the purposes of filling and record in Land Registry, the Registry of Documents or the Mining Registry.</p> <p>(b) Duplicate or copy of any Contract of Service made under the provisions of Employment Ordinance.</p> | <p>Tshs. 500/=</p> <p>Tshs. 500/=</p> |

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| 25. | <p>CUSTOMS BOND-</p> <p>(a) Where the amount does not exceed TShs. 9,999/</p> <p>=</p> <p>(b) In any other case</p> | <p>Tshs. 500/=</p> <p>Tshs. 40 per 1000, the maximum should not exceed Tshs. 5,000/=</p> |
| 26. | <p>DEBENTURE</p> <p>Explanation: The term "debenture" includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.</p> <p>(a) if transferable by endorsement or by separate instrument of transfer</p> <p>(b) if transferable by delivery</p> <p>Exemptions</p> <p>A debenture issued by an incorporated company or other body, corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, Their property to trustees for the benefit of the debenture holders:</p> <p>See also Bond (No. 14) and section 65.</p> | <p>The same duty as a Mortgage (No. 39) for the same amount</p> <p>The same duty as a Share Warrant (No. 57).</p> |
| 27. | DEED POLL if attested and not otherwise provided for | TShs. 500/- |
| 28. | <p>DELIVER ORDER IN RESPECT OF</p> <p>Goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein</p> | Nil |

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| 29. | DIVORCE INSTRUMENT OF , that is to say, any instrument by which any person affects the dissolution of his marriage | Tshs. 500/= |
| 30. | EXCHANGE OF PROPERTY , Instrument of: | 0.5 percent of the first Tshs. 100,000/-, the 4 percent of value in excess of Tshs. 100,000/- |
| 31. | FURTHER CHARGE Instrument of, that is to say, any instrument imposing a further charge on mortgaged property. | 1 percent of the instrument with a maximum of Tshs. 10,000/- |
| 32. | GIFT Instrument of, not being a Settlement (No. 56) or will or Transfer (No. 60) | 0.5 percent for the first Tshs. 100,000/-, then 4 percent of value in excess of Tshs. 100,000/- |
| 33. | IDEMNITY BOND Exemptions Indemnity Bonds given to the Government or any corporation or institution | TShs. 500/= |
| 34. | LEASE including an under-lease or sub-lease and any agreement to let or sub-let- (a) Where by such lease the rent is fixed and no premium is paid or delivered— (1) where the lease purports to be for a term of less than one year (2) Where the lease purport to be <i>for</i> a term not less than one year but not a more than three years. (3) Where the lease does not purport to be for any definite term. (4) Where the lease purports to be in perpetuity. | 1 percent of the annual reserved rent for lease of all durations |

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| | <p>(5) Where the lease purports to be in perpetuity.</p> <p>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p> <p>(c) Where the lease is granted for a fine or Premium or for money advanced in addition to rent reserved.</p> <p>Exemption</p> <p>Claims issued under the Mining Act and regulations made thereunder.</p> | |
| 35. | LETTER OF ALLOTMENT OF SHARES in a company, proposed company, or in respect of it any loan to be raised by any company or proposed-company. See also Certificate or other Document. (No. 18) | TShs. 500/= |
| 36. | LETTER OF CREDIT , that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is draw. | TShs. 500/= |
| 37. | LETTER OF LICENCE , that is to say, any Agreement between a debtor and his creditors that the latter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion. | TShs. 500/= |
| 38. | <p>MEMORANDUM OF ASSOCIATION OF A COMPANY-</p> <p>(a) If accompanied by articles of association under the law in place in Tanganyika relating to companies</p> <p>(b) If not so accompanied</p> <p>Exemption</p> <p>Memorandum of any Association not formed for profit and registered under the law in force in Tanganyika relating to companies.</p> | <p>TShs. 5,000/=</p> <p>TShs. 5,000/=</p> |
| 39. | MORTGAGE —DEED , not being an agreement relating to Deposit of the Title Deeds, Hypothecation, Pawn or Pledge (No. 6). Bottomry Bond (No. 15) Residential Bond (No. 54) or Security Bond (NO. 55). | |

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| | <p>(a) Where the amount does not exceed Tshs. 1,000/=</p> <p>(b) Where a certified auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum of Tshs. 1,000 or part thereof secured.</p> | <p>1 percent of instrument, not exceeding a maximum of Tshs. 10,000/=</p> <p>1 percent of instrument, not exceeding a maximum of Tshs. 10,000/=</p> |
| 40. | NOTORIAL ACT , that is to say, any instrument, endorsement note, attestation certificate or entry not being a Protest (No. 48) made or signed by a Notary Public in the execution of the duties of his office or by any person lawfully acting as a Notary Public. | Tshs. 500/= |
| 41. | (NOTE OR MEMORANDUM,) sent by a Broker or Agent to his Principal intimating the purchase or sale on account of such Principal. | Nil |
| 42. | NOTE OF PROTEST BY THE MASTER OF A SHIP (See also Protest by the Master of Ship (No. 49)) | Tshs. 500/= |
| 43. | <p>PARTITION, Instrument of,</p> <p>Note- The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares) shall be deemed to be that from which the other shares are separated.</p> <p>Provided always that-</p> <p>(a) When an instrument of partition containing an agreement to divide property is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of a duty paid in respect of the first instrument but shall not be less than one shilling.</p> | <p>0.25 percent for the first Tshs. 100,000/= then 2 percent of Tshs. 100,000/=</p> |

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| | (b) Where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing partition is stamped with a stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling. | |
| 44. | <p>PARTNERSHIP</p> <p>A. Instrument of</p> <p>(i) Where the capital does not exceed Tshs. 10,000/=</p> <p>(ii) Where the capital exceeds Tshs. 100,000/= but does not exceed Tshs. 1,000,000.</p> <p>(iii) Any other case</p> <p>B. dissolution of</p> <p>Exemption:</p> <p>This does not include an assignment by a partner his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his co-partners. This is dutiable as a Conveyance (No. 22)</p> <p>POLICY OF INSURANCE</p> <p>A. Sea Insurance</p> <p>(1) For or upon voyage</p> <p>(i) where the premium or consideration does not exceed the rate of one-eight percentum of the amount insured by the policy</p> <p>(ii) in any other case, in respect of every full sum of Tshs. 10,000/= and also any fractional part of Tshs. 10,000/= insured by the policy.</p> | <p>Tshs. 1,000/=</p> <p>Tshs. 2,000/=</p> <p>Tshs. 5,000/=</p> <p>1,000/=</p> <p>Nil</p> <p>Nil</p> |

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| | Whereby a person renounces a claim upon another person or against any specified property. | |
| 54. | RESPONDENTIA BOND , that is to say, any instrument securing a loan on the cargo laden or to be laden on board of a ship and making repayment contingent on the arrival of the cargo at the port of destination. | 0.5 percent of the mortgage value, total duty not exceeding Tshs. 10,000/= |
| 55. | <p>SECURITY BOND OR MORTGAGE DEED</p> <p>Executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of contract—</p> <p>(a) when the amount secured does not exceed Tshs. 2,000/=</p> <p>(b) in any other case</p> <p>General Exemptions:</p> <p>Bond or other instrument, when executed—</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem or annum.</p> <p>(b) executed by officers of Government or their sureties to secure the due execution of an office of the due accounting for Money or other property received by virtue thereof.</p> <p>SETTLEMENT-</p> | <p>1 percent of mortgage value, total duty not exceeding Tshs. 10,000/=</p> <p>Tshs 1,000/=</p> |
| 56. | A. Instrument of (including a deed of dower) | 0.25 percent for the first Tshs. 100,00/= then 2 percent of value in excess of Tshs. 100,000/= |

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| | <p>Exemptions Deed of dower executed on the occasion of a marriage between Mohammedans.</p> <p>B. Revocation of- See also trust (No. 63)</p> | |
| 57. | <p>SHARE WARRANTS to bearer issued any written law relating to companies</p> <p>Exemptions</p> <p>Share warrant when issued by a company under the law in force in Tanganyika relating to companies, to have effect only upon payment, as composition for the duty of-</p> <p>Three-quarters per centum of the whole subscribed capital of the company; or</p> <p>If any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-three-quarters per centum of the additional capital so issued.</p> | <p>0.17 percent for the first Tshs. 100,000/= then 1.3 percent of value in excess of Tshs. 100,000/=.</p> |
| 58. | <p>SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p> | Nil |
| 59. | <p>SURRENDER LEASE</p> <p>(1) Without Consideration</p> <p>(a) when the duty with which the lease is chargeable does not exceed 20,000 shillings;</p> <p>(b) in any other case</p> <p>(2) with consideration</p> | <p>T. Shs. 1,000/=</p> <p>TShs. 1,000/=</p> <p>The same duty as a Conveyance (No. 22) for the amount of the consideration in addition to the duty chargeable under Paragraph (1) (a) or (b) of this article</p> |

| | <p>Exemption</p> <p>Surrender of lease, when such lease is exempted from duty</p> | |
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| 60. | <p>TRANSFER (Whether with or without consideration)-</p> <p>(a) of shares in an incorporated company or other body corporate</p> <p>(b) of debentures whether the debenture is liable to duty or not</p> <p>(c) of any interest secured by a bond mortgage-deed or policy of insurance-</p> <p>(1) if the duty on such bond mortgage deed or policy does not exceed ten shillings</p> <p>(2) In any other case</p> <p>(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary;</p> <p>of any property under the Administrator General Ordinance to a trustee, heir or beneficiary;</p> <p>Provided that in case where an agreement for sale is stamped with the <i>ad valorem</i> duty required for a transfer, and transfer in pursuance of such agreement is subsequently executed, the duty on such transfer shall be reduced, by the amount of the duty paid on such agreement, but shall not be less than one shilling.</p> <p>Provided also that the duty on a transfer by a liquidator of a company in liquidation of property forming part of the assets of the company to a share-holder in the course of the dissolution of the company shall be ten shillings.</p> <p>Exemptions</p> <p>Transfer by sale-</p> <p>(a) of shares; or</p> <p>(b) of other financial securities by companies listed by the Dar es Salaam Stock Exchange</p> | <p>1 percent of the value of the shares approved by the Board.</p> <p>1 percent of the value of the shares approved by the Board.</p> <p>Tshs. 1,000/=</p> <p>Nil</p> |

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| | <p>Transfer by endorsement-</p> <p>(1) of a bill of exchange, cheque or promissory note;</p> <p>(2) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title or goods</p> <p>(3) of a policy of insurance</p> | |
| 61. | <p>TRANSFER OF LEASE by way of assignment not by way of under-lease.</p> | <p>0.5 percent for the first Tshs. 100,000/= then 4 percent of value in excess of Tshs. 100,000/=</p> |
| 62. | <p>TRIBUTE AGREEMENTS—</p> <p>(a) with respect to claims-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one hundredth part of such value reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(ii) where the holder reserves a proportion of the profits of working, for every one hundredth part of the amount of the profit reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(b) with respect to mining lease-</p> <p>(i) where the holder reserve a proportion of production, for every one-hundredth part of the amount of the profits reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(iii) where the holder reserves a proportion of the profits of the value of the working for every one-hundredth part of the working for every one-hundredth part of the amount of the profits, reserved, or fraction of such one-hundredth part.</p> | <p>Tshs. 500/=</p> <p>Tshs. 500/=</p> <p>Tshs. 1,000/- for each acre contained in the lease.</p> <p>Tshs. 1,000/- for each acre contained in the lease.</p> |

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| | (c) Where, in any such agreement, the consideration or part thereof is specified in terms of rent | The same duty as a lease in addition to the duty (if any) payable under (a) or (b) |
| 63. | <p>TRUST-</p> <p>A. Declaration of, or concerning any property when made by any writing not being a will.</p> <p>B. Revocation of-of, or concerning any property when made by any instrument other than a will.</p> <p>See also settlement (No. 56).</p> | <p>1 percent of the amount of value of the property concerned with the maximum not exceeding Tshs. 1,000/-</p> <p>1 percent of the amount of value of the property concerned with the maximum not exceeding Tshs. 1,000/-</p> <p>1 percent of the amount of value of the property concerned with the maximum not exceeding Tshs. 1,000/-</p> |
| 64. | WARRANT FOR GOODS , that is to say, any instrument evidencing the title of any person there in named or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. | Nil |
| 65. | <p>ANY INSTRUMENT (if attested) not otherwise provided for</p> <p>Exemptions Wills, codicils of wills, or other testamentary instruments.</p> | Tshs. 500/- |

PART XII

AMENDMENT OF VALUE ADDED TAX, 1997

Citation
and
Con-
struction
Act
No. 24
of 1997

52. This Part shall be read as one with the Value Added Tax Act, 1997 in this Part referred to as the "principal Act" and shall be deemed to have come into operation on the first day of July, 2002.

53. The Principal Act is amended in the First Schedule by adding immediately after item 6 the following new item-

"7. The supply of agricultural produce intended for export by cooperative unions and community based societies registered with the Tanzania Revenue Authority."

Amend-
ment of
Third
Schedule

54. The principal Act is amended in the Third Schedule by adding immediately after item 18 the following new item:

"19. The supply to the investor licenced under the Export Processing Zones Act, 2002, of goods and services for use as raw materials, equipment and machinery including all goods and services directly related to manufacturing in the Export Processing Zones but shall not include motor vehicles, spare parts and consumables."

Act No.
11 of
2002

Passed in the National Assembly on the 31st July, 2002.


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Clerk of the National Assembly