

***ACT SUPPLEMENT***

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**THE FINANCE ACT, 2021**

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THE UNITED REPUBLIC OF TANZANIA



NO. 3 OF 2021

I ASSENT

SAMIA SULUHU HASSAN

*President*

[30<sup>th</sup> June, 2021 ]

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

**ENACTED** by the Parliament of the United Republic of Tanzania.

PART I  
PRELIMINARY PROVISIONS

- Short title                    1. This Act may be cited as the Finance Act, 2021.
- Commencement            2. This Act shall come into operation on the 1<sup>st</sup> day of July, 2021.

PART II  
AMENDMENT OF THE COMPANIES ACT,  
(CAP. 212)

- Construction Cap. 212            3. This Part shall be read as one with the Companies Act, hereinafter referred to as “the principal Act”.
- Repeal and replacement of section 85            4. The principal Act is amended by repealing section 85 and replacing for it the following:

|   |  |
|---|--|
| <p>“Non<br/>issuance of<br/>share<br/>warrant</p> | <p><b>85.</b>-(1) Notwithstanding anything contained in its memorandum and articles of association, a company shall not, with effect</p> |
|---|--|

from the effective date, issue share warrant in respect of any shares.

(2) A bearer of a share warrant shall, within twelve months from the effective date, surrender to the company the issued share warrant for cancellation.

(3) Upon surrender of the share warrant under subsection (2), the company shall-

- (a) cancel the share warrant;
  - (b) enter in its register of members and beneficial owners, the names of persons whose share warrants have been cancelled; and
  - (c) notify the Registrar of any changes in the register of members and beneficial owners effected pursuant to this section.
- (4) Any share warrant which is not surrendered after the expiry of a period of twelve months from the effective date shall be deemed to be cancelled.

(5) Notwithstanding subsection (4),

the Registrar may allow surrender of share warrant after the expiry of the period of twelve months from the effective date upon adducing reasonable grounds of delay.

(6) For purposes of this section-

“bearer of share warrant” means a person who held a share warrant on or before the effective date; and

“effective date” means 1<sup>st</sup> July, 2021.”.

Amendment of  
section 86

**5.** The principal Act is amended by deleting the words “share warrant or” wherever they appear in section 86.

Repeal of section  
117

**6.** The principal Act is amended by repealing section 117.

PART III  
AMENDMENT OF THE ELECTRONIC AND POSTAL  
COMMUNICATIONS ACT,  
(CAP. 306)

Construction  
Cap. 306

**7.** This Part shall be read as one with the Electronic and Postal Communications Act, hereinafter referred to as the “principal Act”.

Addition of  
section 164A

**8.** The principal Act is amended by adding immediately after section 164 the following:

“Development  
levy on airtime

**164A.**-(1) There is established a levy to be charged on airtime at a rate ranging from 5 to 222.70 Tanzanian Shillings.

(2) The Minister shall, after consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the levy may be collected and accounted for.”.

Construction  
Cap. 147

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

Amendment of  
section 124

**10.** The principal Act is amended in section 124-

(a) in subsection (5A), by adding immediately after paragraph (b) the following:

“(c) 10% in respect of imported used motor cycles aged more than three years under Heading 87.11.”; and

(b) in subsection (6A), by adding immediately after paragraph (b) the following:

“(c) a payment system provider licensed under Cap. 437 the National Payment Systems Act for money transfer and payment service.”.

Amendment of  
Schedule

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

(a) inserting immediately below the description “Locally produced” appearing in H.S Code 2203.00.10 the following:

“

| Heading | H.S. Code No. | Description                                   | Unit | Old Rate            | New Rate               |
|---------|---------------|---|------|---------------------|------------------------|
| 22.03   | 2203.00.10    | Made from 100 % Locally Grown Barley          | l    | Tshs. 765 per litre | Tshs. 620.00 per litre |
|         |               | Made from wholly or partially Imported Barley | l    | Tshs. 765 per litre | Tshs. 765 per litre    |

”

(b) inserting immediately below the description “Locally produced” appearing in H.S Code 2203.00.90 the following:

“

| Heading | H.S. Code No. | Description                                   | Unit | Old Rate            | New Rate               |
|---------|---------------|---|------|---------------------|------------------------|
| 22.03   | 2203.00.90    | Made from 100 % Locally Grown Barley          | l    | Tshs. 765 per litre | Tshs. 620.00 per litre |
|         |               | Made from wholly or partially Imported Barley | l    | Tshs. 765 per litre | Tshs. 765 per litre    |

”

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

“

| Heading | H.S. Code No. | Description  | Unit | Old Rate                 | New 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    | - Spirits obtained by distilling grape wine or grape marc from locally produced grapes.  | l    | Tshs. 450.00 per litre   | Tshs. 540.00 per litre  |
|         |               | Other locally produced spirits under this heading  |      | Tshs. 3,315.00 per litre | Tshs. 3,978.0 per litre |
|         |               | Imported spirits under this heading:   |      |                          |                         |
|         | 2208.20.00    | - Spirits obtained by distilling grape wine  | l    | Tshs. 3,655.05           | Tshs. 4,386.0           |

|            |   |               |   |                                |                                       |
|------------|---|---------------|---|--------------------------------|---------------------------------------|
|            |   | or grape marc |   | per litre                      | 6<br>per litre                        |
| 2208.30.00 | - Whiskies  |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per litre    |
| 2208.40.00 | - Rum and other spirits<br>obtained by distilling<br>fermented sugar – cane<br>products |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per litre    |
| 2208.50.00 | - Gin and Geneva  |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per<br>litre |
| 2208.60.00 | - Vodka   |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per litre    |
| 2208.70.00 | - Liqueurs and cordials   |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per litre    |
|            | - Other:  |               |   |                                |                                       |
| 2208.90.10 | --- Distilled Spirits<br>(e.g. Konyagi,<br>Uganda Waragi)                               |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per<br>litre |
| 2208.90.90 | --- Other   |               | l | Tshs.<br>3,655.05<br>per litre | Tshs.<br>4,386.0<br>6<br>per litre    |

”

“

| Heading | H.S. Code<br>No. | Description   | Unit | Old<br>Rate | New<br>Rate |
|---------|------------------|---|------|-------------|-------------|
| 55.11   |                  | Yarn (other than sewing<br>thread) of man-made<br>staple fibres, put up for<br>retail sale. |      |             |             |
|         | 5511.10.00       | - Of synthetic staple<br>fibres, containing 85% or<br>more by weight of such<br>fibres:     | kg   |             |             |
|         |                  | Locally manufactured  |      | N/A         | 10%         |
|         |                  | Imported  |      | N/A         | 10%         |
|         | 5511.20.00       | - Of synthetic staple<br>fibres, containing less<br>than 85% by weight of<br>such fibres:   | kg   |             |             |
|         |                  | Locally manufactured  |      | N/A         | 10%         |
|         |                  | Imported  |      | N/A         | 10%         |
|         | 5511.30.00       | - Of artificial staple<br>fibres:   | kg   |             |             |
|         |                  | Locally manufactured  |      | N/A         | 10%         |
|         |                  | Imported  |      | N/A         | 10%         |
| 56.07   |                  | Twine, cordage, ropes<br>and cables, whether or<br>not plaited or<br>braided and whether or |      |             |             |

|  |            |   |    |     |     |
|--|------------|---|----|-----|-----|
|  |            | not impregnated, coated, covered or sheathed with rubber or plastics.                 |    |     |     |
|  |            | - Of sisal or other textile fibres of the genus Agave:                                |    |     |     |
|  | 5607.21.00 | -- Binder or baler twine  | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |
|  | 5607.29.00 | -- Other  | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |
|  |            | - Of polyethylene or polypropylene:   |    |     |     |
|  | 5607.41.00 | -- Binder or baler twine  | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |
|  | 5607.49.00 | -- Other  | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |
|  | 5607.50.00 | - Of other synthetic fibres (except fishing twine or for manufacture of fishing nets) | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |
|  | 5607.90.00 | - Other   | kg |     |     |
|  |            | Locally manufactured  |    | N/A | 10% |
|  |            | Imported  |    | N/A | 10% |

”

**PART V**  
**AMENDMENT OF THE GOVERNMENT LOANS, GRANTS AND**  
**GUARANTEES ACT,**  
**(CAP. 134)**

Construction  
Cap.134

**12.** This Part shall be read as one with the Government Loans, Grants and Guarantees Act, hereinafter referred to as the “principal Act”.

Addition of  
section 13B

**13.** The principal Act is amended by adding immediately after section 13A the following:

“Issuance of  
guarantee to  
institution  
or company

**13B.** Notwithstanding the provisions of sections 13 and 13A, the Minister shall, upon approval of the Cabinet, issue a guarantee for and on behalf of the Government to an institution or company to borrow an amount of money not exceeding the value of shares of the Government in an institution or company operating a strategic project.”



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

Construction  
Cap. 41

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

Amendment of  
section 31A

**15.** The principal Act is amended in section 31A by deleting the words “twenty percent” appearing in subsection (1) and substituting for them the words “fifteen percent”.

Amendment of  
Second Schedule

**16.** The principal Act is amended in the Second Schedule, by-

(a) deleting item 1 and substituting for it the following:

“

|    |                |  |
|----|----------------|--|
| 1. | Sports Betting | Twenty-five percent of Gross Gaming Revenue.<br><br>Provided that five percent of the tax shall be allocated to the Sports Development Fund. |
|----|----------------|--|

”

(b) adding immediately after item 5 the following:

“

|    |   |                                      |
|----|---|--------------------------------------|
| 6. | Virtual Games                                   | Ten percent of Gross Gaming Revenue. |
| 7. | Other Gaming Products Licenced under section 51 | Ten percent of Gross Gaming Revenue. |

”

PART VII  
AMENDMENT OF THE HIGHER EDUCATION STUDENT’S LOANS  
BOARD ACT,  
(CAP. 178)

Construction  
Cap. 178

**17.** This Part shall be read as one with the Higher Education Student’s Loans Board Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7

**18.** The principal Act is amended in section 7 by adding immediately after subsection (1) the following:

“(2) Notwithstanding the provisions of this section, the Board shall not impose retention fee or any other fee, charges, penalty or payments on repayment of

loan owed by former student loan beneficiary without approval of the Minister in consultation with Minister responsible for finance.”

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

Construction  
Cap. 332

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

Amendment of  
section 3

**20.** The principal Act is amended in section 3 in the definition of the term “permanent establishment” by adding a proviso immediately after paragraph (a) as follows:

“Provided that, where an agent other than an independent agent is acting on behalf of another person, that other person shall be deemed to have a permanent establishment if-

- (i) the agent other than independent agent has and habitually exercises authority to
- (ii) conclude contracts or issues invoice on behalf of that other person, unless his activities are limited to the purchase of goods or merchandise for that other person;
- (iii) the agent other than independent agent has no authority to conclude contracts, but habitually maintains stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of that other person; or
- (iv) the agent other than independent agent habitually secures orders, wholly or almost wholly for that other person or for the enterprise and other enterprises controlling, controlled by, or subject to the same common control, as that of that other person.”

Amendment of  
section 10

**21.** The principal Act is amended in section 10 by deleting subsection (4) and substituting for it the following:

“(4) The requirement under subsection (3)(b) shall not apply to-

- (a) a strategic project with a total tax payable not exceeding one billion shillings for the entire project period; or
- (b) grant agreement, non-concessional

or concessional loan agreement between the Government of the United Republic and a donor or lender where such agreement provides for income tax exemption.”.

Amendment of section 65N

by-

22. The principal Act is amended in section 65N(1),

(a) adding immediately after paragraph (b) a proviso as follows:

“Provided that, assets owned and employed by a person on international pipeline shall be treated as depreciable assets of class 6 pool of depreciable assets.”; and

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

“(1A) For purposes of subsection (1),

“international pipeline” means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country.”.

Addition of section 83B

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

“Withholding from agricultural, livestock and fisheries products

**83B.**-(1) A resident corporation which makes a payment in respect of agricultural, livestock and fishery products supplied by a resident person in the course of conducting business shall withhold income tax at the rate specified under paragraph 4(c) of the First Schedule.

(2) For purposes of this section, resident corporation shall not include agricultural marketing cooperative societies and cooperative unions.”.

Amendment of section 84

24. The principal Act is amended in section 84(2), by -

(a) deleting the opening phrase and substituting for it the following:

“(2) Every withholding agent shall file with the Commissioner, within seven days of the month following the month to which the tax relates, a withholding tax statement for the calendar month in the manner and form prescribed, specifying-”;

- (b) adding immediately after paragraph (b) the following:  
 “(c) Taxpayer Identification Number of the withholdee;” and  
 (c) renaming paragraphs (c) and (d) as paragraphs (d) and (e) respectively.

Amendment of  
First Schedule

**25.** The principal Act is amended in the First Schedule, by deleting the table appearing in paragraph 1(1) and substituting for it the following:

| TOTAL INCOME   | RATE PAYABLE  |
|--|---|
| 1. Where the total income does not exceed 3,240,000/=                              | NIL   |
| 2. Where the total income exceeds 3,240,000/= but does not exceed Tshs.6,240,000/= | 8% of the amount in excess of Tshs. 3,240,000/=                   |
| 3. Where the total income exceeds 6,240,000/= but does not exceed 9,120,000/=      | Tshs.240,000/= plus 20% of the amount in excess of 6,240,000/=    |
| 4. Where the total income exceeds 9,120,000/= but does not exceed 12,000,000/=     | Tshs. 816,000/= plus 25% of the amount in excess of 9,120,000/=   |
| 5. Where the total income exceeds 12,000,000/=                                     | Tshs.1,536,000/= plus 30% of the amount in excess of 12,000,000/= |

Amendment of  
Second Schedule

**26.** The principal Act is amended in paragraph 1(1) of the Second Schedule by adding immediately after paragraph (w) the following:

“(x) interest derived by a person from government bonds of not less than three years issued and listed on the Dar es Salaam Stock Exchange from 1<sup>st</sup> July, 2021.”

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

Construction  
Cap. 289

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

Amendment of  
section 3

**28.** The principal Act is amended in section 3 in the definition of the term “rateable property” by deleting paragraph (b)(ii) and substituting for it the following:

“(ii) in the case of a plot with more than one building, all buildings in actual occupation in that plot including

improvements on, in or under such buildings,”

Amendment of  
section 16

**29.** The principal Act is amended in section 16-

- (a) in paragraph (a) of subsection(1), by-
  - (i) deleting the word “ten” appearing in subparagraph (i) and substituting for it the word “twelve”; and
  - (ii) deleting the word “fifty” appearing in subparagraph (ii) and substituting for it the word “sixty”;
- (b) in paragraph (b) of subsection(1), by-
  - (i) deleting the word “ten” appearing in subparagraph (i) and substituting for it the word “twelve”; and
  - (ii) deleting the word “twenty” appearing in subparagraph (ii) and substituting for it the word “sixty”;
- (c) by deleting subsection (2A) and substituting for it the following:

“(2A) The Minister responsible for finance shall cause fifteen percent of the monies collected under subsection (1) to be remitted to the Ministry responsible for local government authorities.”

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

Construction  
Cap. 124

**30.** 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  
First Schedule

**31.** The principal Act is amended in paragraph (3) of the First Schedule by deleting the words “ten million” appearing in the proviso and substituting for them the words “five million”.

**PART XI**  
**AMENDMENT OF THE NATIONAL PAYMENT SYSTEMS ACT,**  
**(CAP. 437)**

Construction  
Cap. 437

**32.** This Part shall be read as one with the National

Payment Systems Act, hereinafter referred to as “the principal Act”.

Addition of  
section 46A

**33.** The principal Act is amended by adding immediately after section 46 the following:

“Money  
transfer levy

**46A.**-(1) There is established a levy to be charged on mobile money transfer transaction at a rate ranging from 10 to 10,000 Tanzanian Shillings.”

(2) The Minister shall, after consultation with the Minister

responsible for communication, make regulations prescribing the manner and modality under which the levy on mobile money transfer transactions may be collected and accounted for.”.

**PART XII**  
**AMENDMENT OF THE NON-CITIZENS (EMPLOYMENT**  
**REGULATION) ACT,**  
**(CAP. 436)**

Construction  
Cap. 436

**34.** This Part shall be read as one with the Non-Citizens (Employment Regulation) Act, hereinafter referred to as “the principal Act”.

Amendment of  
section 16

**35.** The principal Act is amended in section 16 by adding immediately after subsection (2) the following:

“(3) A person who fails to submit a return to the Labour Commissioner on or before the prescribed period under subsection (1), shall be liable to a penalty of five hundred thousand shillings for each month or part of a month during which the delay continues.”

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

Construction  
Cap. 166

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

Amendment of  
section 67

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

“(3) All funds of the Authority shall be deposited into a bank account opened at the Bank of

Tanzania and Authority's expenditure shall be disbursed according to the approved budget of the Authority and upon approval of the Paymaster General."

PART XIV  
AMENDMENT OF THE PUBLIC AUDIT ACT,  
(CAP. 418)

Construction  
Cap. 418

**38.** This Part shall be read as one with the Public Audit Act, hereinafter referred to as the "principal Act."

Amendment of  
section 3

**39.** The principal Act is amended in section 3 by inserting in its appropriate alphabetical order the following definition:

““Public authority” or “body” means a body of persons, whether or not corporate, established under any written law, whose functions are of public nature and are exercised in furtherance of the public policy, and shall include authority or bodies-

- (a) which is in receipt of a contribution from, or the operations of which may, under the law or instrument relating thereto, impose or create a liability upon, public funds;
- (b) where the government controls more than fifty per cent of the shares in that body or authority;
- (c) whose accounts are, by or under any written law, required to be audited or are open to inspection, by the Controller and Auditor-General; or
- (d) which has, in any of its financial year, received more than half of its income from public funds.”

Amendment of  
section 38

**40.** The principal Act is amended in section 38 by deleting subsection (3) and substituting for it the following-

“(3) The report of the Minister referred to in subsection (2)(b)(i) shall be laid before the National Assembly in its next sitting following submission of the report of the Controller and Auditor General.”.

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

Construction  
Cap. 220

**41.** This Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the "principal Act".

Amendment of

**42.** The principal Act is amended in section 4A by

section 4A

deleting paragraph (a) and substituting for it the following:  
“(a) Tanzania shillings 363 per litre imposed on petrol or diesel shall be deposited into the

account of the Fund:

Provided that, Tanzania shillings 100 per litre imposed on petrol or diesel out of the Tanzania shillings 363 per litre shall be allocated to Tanzania Rural and Urban Roads Agency and the remaining Tanzania shillings 263 per litre shall be distributed amongst the Fund and the Tanzania Rural and Urban Roads Agency in the manner prescribed in the regulations made by the Minister in consultation with the Minister responsible for local government.”.

Amendment of  
Second Schedule

**43.** The principal Act is amended in the Second Schedule by deleting figure “313” appearing in the third column of items 1 and 2 and substituting for it figure “413” respectively.

PART XVI  
AMENDMENT OF THE STAMP DUTY ACT,  
(CAP. 189)

Construction  
Cap. 189

**44.** This Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the “principal Act”.

Amendment of  
Schedule

**45.** The principal Act is amended by deleting the Schedule and substituting for it the following:

“ \_\_\_\_\_

SCHEDULE

\_\_\_\_\_

STAMP DUTY ON INSTRUMENTS  
(Made under section 5)

| <i>Article No.</i> | <i>Description of Instruments</i>   | <i>Stamp Duty</i> |
|--------------------|---|-------------------|
| 1.                 | ACKNOWLEDGEMENT of a debt<br>(a) of an amount not exceeding TShs. 1,000/=<br>(b) of an amount exceeding TShs. 1,000/= | Nil<br>Tshs. 2000 |
| 2.                 | ADMINISTRATION BOND:  |                   |



|    |   |            |
|----|---|------------|
|    | (a) where the amount is less than TShs. 1,000/=   | Nil        |
|    | (b) where the amount is TShs. 1,000/= or more   | Tshs. 2000 |
| 3. | ADOPTION DEED: that is to say any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.   | Tshs. 2000 |
| 4. | AFFIDAVIT: Including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of taking oath.<br>Exemptions:<br>(a) Affidavit or declaration in writing when made—<br>(i) for the immediate purpose of being filed or used in any court or before an officer of any court; or<br>(ii) for the sole purpose of enabling any person to receive any pension or charitable allowance.<br>(b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry.<br>(c) Statutory Declaration under section 89 of the Land Registration Act, or any Act amending or substituting that Act.   | Tshs. 2000 |
| 5. | AGREEMENT OR MEMORANDUM OF AGREEMENT:<br>(a) if relating to the sale of a bill of exchange<br>(b) if not otherwise provided for:<br>(i) for a sum of money not exceeding TShs. 1,000/=  | Tshs. 2000 |
|    | (ii) for a sum of money of TShs.1,000/= or more   | Nil        |
|    | (iii) where no sum of money is involved   | Tshs. 2000 |
|    | Exemptions:<br>(1) Agreement or memorandum of an agreement—<br>(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or a Memorandum chargeable under No. 41<br>(b) made in the form of tenders to the Government for or relating to any loan.<br>(c) being a contract of service required to be made in writing by or under the Employment and Labour Relations Act or the Merchant Shipping Act.<br>(d) made with the Government, the Community or any institution or corporation.<br>(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. | Tshs. 2000 |
| 6. | AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, HYPOTHECATION, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to:<br><br>(1) The deposit of title-deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security).<br><br>(2) The hypothecation, pawn or pledge of movable  | Tshs. 2000 |

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|     | 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 of future debt.   | Tshs. 2000   |
| 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. 2000   |
| 8.  | APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit:<br>(a) Where the amount is less than TShs. 1,000/=   | Nil          |
|     | (b) In any other case  | Tshs. 2000   |
|     | Exemptions:<br>(a) Appraisement 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.<br>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.  |              |
| 9.  | ARTICLES OF ASSOCIATION OF A COMPANY:<br>Exemptions:<br>Articles of any association not formed for profit and registered under the law in force, in Tanzania relating to companies. See also Memorandum of Association of a company (No. 38)   | Tshs. 10,000 |
| 10. | 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:<br>(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/=  | Nil          |
|     | (b) In any other case.   | Tshs. 2000   |
| 11. | BILL OF EXCHANGE, not being a bond, bank note or currency note.  | Nil          |
| 12. | BILL OF LADING (including a through bill of lading).<br>Exemptions:<br>(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 Tariff) Act, and are to be delivered at another place within the limits of the same port.<br>(b) Bill of lading when executed out of Tanzania and relating to property to be delivered in Tanzania. | Nil          |

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| 13. | <p>BILLS 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 1 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>1 percent 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. 15), Respondentia Bond (No. 54), Security Bond (No. 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 mensem or annum.</p> <p>(b) Bail Bonds in criminal cases, recognisance to prosecute or give evidence, or recognisance 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. | <p>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.</p>   | 1 percent of the value of the bond but not exceeding TShs. 10,000/=   |
| 16. | <p>CANCELLATION, INSTRUMENT OF, if attested and not otherwise provided for—</p> <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>   | Tshs. 2000  |
| 17. | <p>CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any auction by a Civil Court.</p>  | 0.5 percent for the first TShs. 100,000/=, then 1 percent for value in excess of TShs.  |

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|     |  | 100,000/=  |
| 18. | <p>CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder, 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.</p> <p>See also Letter of Allotment of Shares (No. 35).</p>  | Tshs. 2000   |
| 19. | <p>CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.</p>   | Tshs. 2000   |
| 20. | CHEQUE.  | Tshs. 100  |
| 21. | <p>COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors, or a Deed of Agreement under the Deeds of Arrangements Act.</p>   | Tshs. 2000   |
| 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>Provided also that in the case of a decree or order, for or having the effect of an 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 ad valorem Stamp Duty is paid upon such decree or order, shall be dutiable with TShs.</p> | <p>NIL</p> <p>0.5 percent for the first TShs. 100,000, then 1 percent for value in excess of TShs. 100,000/=</p> |

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|     | <p>500/=, under the provisions of section 6 of this Act: And provided also that the duty on a conveyance by the liquidator 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. 1,000/=</p> <p>(c) for conveyance of agricultural land</p> <p>“Exemptions:</p> <p>(a) Conveyance of any property under the Administrator General (Powers and Functions) Act to a trustee, heir or beneficiary if falling under Article 60 (e);</p> <p>(b) Conveyance of any property under the Export Processing Zones and the Special Economic Zones;</p> <p>(c) Conveyance on the transfer of the assets to the Special Purposes Vehicles (SPV) for the purpose of issuing asset backed securities. This exemption shall be limited to construction of transport infrastructures and utilities projects.”</p> | TShs.500/=                              |
| 23. | <p>COPY OF EXTRACT certified to be a true copy or extract by or by order of any public officer:</p> <p>(a) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed TShs. 1,000/=.</p> <p>(b) In any other 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.2000/=</p> <p>TShs.2000/=</p>   |
| 24. | <p>COUNTERPART OR DUPLICATE 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 other case.</p> <p>Exemptions:</p> <p>(a) Counterpart or duplicate prepared and executed solely for purposes of filing and record in the</p>  | <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> |

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|     | Land Registry, the Registry of Documents or the Mining Registry.<br>(b) Duplicate or copy of any Contract of Service made under the provisions of the Employment and Labour Relations Act  |  |
| 25. | CUSTOMS BOND:<br>(a) Where the amount does not exceed TShs.9,999/=.  | TShs.2000/=  |
|     | (b) In any other case.   | TShs. 40 per 1,000, the maximum should not exceed Tshs. 5000/=   |
| 26. | DEBENTURE:<br>Explanation - The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.<br>(a) If transferable by endorsement or by separate instrument of transfer.<br><br>(b) If transferable by delivery.<br><br>Exemptions:<br>A debenture issued to 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.<br>See also Bond (No. 14) and section 66 | The same duty as a Mortgage (No.39) for the same amount.<br><br>The same duty as a Share Warrant (No.57) |
| 27. | DEED POLL if attested and not otherwise provided for.  | Tshs. 2000   |
| 28. | DELIVERY ORDER IN RESPECT OF 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.  | Nil  |
| 29. | DIVORCE, INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.  | Tshs. 2000   |
| 30. | EXCHANGE OF PROPERTY, instrument of.   | 0.5 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=          |

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| 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 1 percent of value in excess of TShs. 100,000/= |
| 33. | INDEMNITY BOND.<br>Exemptions:<br>Indemnity Bonds given to the Government or any corporation or institution.   | Tshs. 2000  |
| 34. | LEASE, including an under-lease or sublease and any agreement to let or sublet:<br>Where by such lease the rent is fixed and no premium is paid or delivered—<br>(i) where the lease purports to be for a term of less than one year.<br>(ii) where the lease purports to be for a term of not less than one year but not more than three years.<br>(iii) where the lease does not purport to be for any definite term.<br>(iv) where the lease purports to be in perpetuity.<br><br>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.<br><br>(c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved<br><br>Exemptions:<br>(a) Claims issued under the Mining Act and regulations made thereunder.<br>(b) Hypothecation or lease of any movable or immovable property as provided under the Export Processing Zones Act | 1 percent of the annual reserved rent for lease of all durations                                |
| 35. | LETTER OF ALLOTMENT OF SHARES in a company, a proposed company, or in respect of any loan to be raised by any company or proposed company. See also Certificate or other Document (No. 18).  | Tshs. 2000  |
| 36. | LETTER OF CREDIT, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.  | Tshs. 2000  |

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| 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. 2000  |
| 38. | MEMORANDUM OF ASSOCIATION OF A COMPANY:<br>(a) If accompanied by articles of association under the law in force in Tanzania relating to companies.<br>(b) If not so accompanied.<br>Exemptions:<br>Memorandum of any Association not formed for profit and registered under the law in force in Tanzania relating to companies.   | Tshs. 10,000<br><br>Tshs. 10,000  |
| 39. | MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Hypothecation, Pawn or Pledge (No. 6), Bottomry Bond (No. 15), Respondentia Bond (No. 54), or Security Bond (No. 55):<br><br>(a) Where the amount does not exceed TShs.1,000/=.<br><br>(b) Where a certified auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped for every sum of Shs. 1,000/= or part thereof secured.<br><br>"Exemption:-<br>A mortgage bond as provided under the Export Processing Zones Act" | 1 percent of instrument, not exceeding a maximum of TShs. 10,000/=<br><br>1 percent of instrument, not exceeding a maximum of TShs 10,000/= |
| 40. | NOTARIAL 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 other person lawfully acting as a Notary Public.  | Tshs. 2000  |
| 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 a Ship (No. 49).   | Tshs. 2000  |
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| 43. | <p>PARTITION, instrument of. 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 share then one such equal shares) shall be deemed to be that from which the other shares are separated: 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>(b) Where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a 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.</p> | 0.25 percent for the first TShs. 100,000/= then 1 percent of TShs. 100,000/=     |
| 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) In any other case</p> <p>B. Dissolution.</p> <p>Exemptions:<br/>This does not include an assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his copartners. This is dutiable as a Conveyance (No. 22).</p>  | <p>TShs.1,000/=</p> <p>TShs.5000/=</p> <p>TShs.10,000/=</p> <p>TShs.10,000/=</p> |
| 45. | <p>POLICY OF INSURANCE:</p> <p>A. Sea Insurance:</p> <p>(1) For or upon any voyage—</p> <p>(i) Where the premium or consideration does not exceed the rate of one-eighth per centum 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>(2) For time—</p> <p>(i) In respect of every sum of Shs. 5,000/= and also any fractional part of TShs. 5,000/= insured by the policy</p>  | <p>Nil</p> <p>Nil</p> <p>Nil</p>   |

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|     | <p>(ii) where the insurance shall be made for any time exceeding six months and not exceeding 12 months</p> <p>B. Policy of Insurance against railway or air accident valid for a single journey only.</p> <p>C. Life Insurance—<br/>For every sum insured not exceeding TShs. 5,000/= or part thereof insured in excess of TShs. 5,000/=.</p> <p>D. Any valid Policy of Insurance not specifically provided for (including any re-insurance by an insurance company with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby).</p> <p>General Exemption:<br/>Letter of cover or engagement to issue a policy of insurance:<br/>Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p>  | <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p>   |
| 46. | <p>POWER OF ATTORNEY, not being a Proxy (No. 50):</p> <p>(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.</p> <p>(b) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a).</p> <p>(c) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.</p> <p>(d) When given for consideration and authorising the attorney to sell any immovable property.</p> <p>(e) In any other case.</p> <p>(f) Revocation of.</p> <p>Exemptions:<br/>Authorisation on a bank permitting one or more persons to conduct ordinary banking business on account of another or others or a resolution whereby an incorporated company or other body corporate authorises its director or directors, servant or servants similarly to conduct such business.</p> | <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> |

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|     | Explanation. - For the purposes of this Article two or more persons who are members of the same firm shall be deemed to be one person.  |  |
| 47. | PROMISSORY NOTE.  | Nil  |
| 48  | PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attestg the dishonour of a bill of exchange or promissory note.  | Nil  |
| 49. | PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (No. 42).   | Tshs. 2000   |
| 50. | <p>PROXY empowering any person to vote at any one election of the Members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of:</p> <p>(a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable;</p> <p>(b) a local authority; or</p> <p>(c) proprietors, members or contributors to the funds of any institution.</p> <p>Note: A proxy giving power to demand a poll and vote thereat is dutiable as a Power of Attorney (No. 46).</p>   | <p>Nil</p> <p>Nil</p> <p>Nil</p>   |
| 51. | <p>RECEIPT for any money or other property:</p> <p>(a) For an amount not exceeding TShs. 1,000/=.</p> <p>(b) For an amount exceeding TShs. 1,000/=.</p> <p>(c) for bureau de change</p> <p>Exemptions:<br/>Receipt—<br/>endorsed on or contained in any instrument duly stamped or exempted under the proviso to section 5 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby secured;</p> <p>(a) for any payment of money without consideration;</p> <p>(b) given by any member of the Defence Forces, or his</p> | <p>Nil</p> <p>1 percent</p> <p>0.5 percent of total value of margins being the difference between selling and buying</p> |

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|     | <p>representative, for or on account of any pay, pension, gratuity or allowance;</p> <p>(c) given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance;</p>   |  |
|     | <p>(d) given for money or securities for money deposited in the hands of a Bank or any banker, to be accounted for: Provided that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any stock or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security;</p> <p>(e) given by the Government;</p> <p>(f) by any person or body of persons, registered under Part IV of the VAT Act, Cap 148 from the imposition date of VAT;</p> <p>(g) for selling agricultural products by a farmer, a farmers' association, a co-operative society or cooperative union;</p> <p>(h) issued to acknowledge payment of fees to all farmers, Colleges and Training Institutions;</p> <p>(i) for proceeds of game of chance;</p> <p>(j) for rental income;</p> <p>(k) for selling fish by fishermen;</p> <p>(l) for business income.</p> |  |
| 52. | RECONVEYANCE OF MORTGAGED PROPERTY OR RELEASE OR DISCHARGE OF ANY MORTGAGE OR CHARGE.   | 1 percent of mortgage value but duty not exceeding TShs. 1,000/= |

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| 53. | RELEASE, that is to say, any instrument not being a release or discharge charged under article 52 or such release as is provided for by section 33 whereby a person renounces a claim upon another person or against any specified property.  | 0.25 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=   |
| 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 a 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:<br/>Bond or other instrument, when executed–</p> <p>(a) by any person for the purposes 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 or the due accounting for money or other property received by virtue thereof.</p> | <p>1 percent of mortgage value, duty not exceeding TShs. 10,000/=</p> <p>TShs. 1,000/=</p>         |
| 56. | <p>SETTLEMENT:</p> <p>A: Instrument of (including a deed of dower).</p> <p>Exemptions:<br/>Deed of dower executed on the occasion of a marriage between Mohammedans.</p> <p>B: Revocation of.</p> <p>See also Trust (No. 63).</p>   | 0.25 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=   |
| 57. | <p>SHARE WARRANTS to bearer issued under any written law relating to companies.</p> <p>Exemptions:<br/>Share warrant when issued by a company under the law in force in Tanzania relating to companies, to have effect only upon payment, as composition for the duty of–</p>   | 0.17 percent for the first TShs. 100,000/=, then 1.3 percent of value in excess of TShs. 100,000/= |

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|     | <p>(a) three-quarters per centum of the whole subscribed capital of the company; or</p> <p>(b) 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>   |  |
| 58. | SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.  | Nil  |
| 59. | <p>SURRENDER OF LEASE:</p> <p>(1) without consideration–</p> <p>(a) when the duty with which the lease is chargeable does not exceed TShs. 20,000;</p> <p>(b) in any other case.</p> <p>(2) with consideration.</p> <p>Exemptions:<br/>Surrender of lease, when such lease is exempted from duty.</p>  | <p>TShs. 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>                                    |
| 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>(e) of any property under the Administrator General (Powers and Functions) Act<br/>* to a trustee, heir or beneficiary:</p> <p>Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a transfer, and a transfer in pursuance of such agreement</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>1 percent of the value of the shares approved by the Board</p> <p>TShs. 1,000/=</p> <p>Nil</p> <p>Nil</p> |

|     |   |  |
|-----|---|--|
|     | <p>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: Provided also that the duty on a transfer by the liquidator 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 ten shillings.</p> <p>Exemptions:</p> <p>Transfer by sale-</p> <p>(a) of shares;</p> <p>(b) of other financial securities, by companies listed by the Dar es Salaam Stock Exchange.</p> <p>Transfers 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 of goods;</p> <p>(3) of a policy of insurance.</p>  |  |
| 61. | TRANSFER OF LEASE by way of assignment and not by way of under-lease.   | 0.5 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=  |
| 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 reserves a proportion of the value of production, for every one- hundredth part of the 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 the working, for every one- hundredth part of the amount of the profits reserved, or fraction of such one- hundredth part.</p> <p>(c) Where, in any such agreement, the consideration</p> | <p>Tshs 500/=</p> <p>Tshs 500/=</p> <p>Tshs.1000/= for each acre contained in the lease</p> <p>Tshs.1,000 for each acre contained in the lease</p> |

|     |  |   |
|-----|--|---|
|     | 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  | TRUST:<br>A. Declaration of, or concerning any property when made by any writing not being a will.   | 1 percent of the amount of value of the property concerned with the maximum not exceeding TShs. 1,000/= |
|     | B. Revocation of, or concerning any property when made by any instrument other than a will.<br><br>See also Settlement (No. 56)  | 1 percent of the amount of value of the property concerned with the maximum not exceeding TShs. 1,000/= |
| 64. | WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein 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. | ANY INSTRUMENT (if attested) not otherwise provided for.<br>Exemptions:<br>Wills, codicils of wills, or other testamentary instruments   | Tshs. 2000  |

”

**PART XVII**  
**AMENDMENT OF THE TANZANIA COMMUNICATIONS**  
**REGULATORY AUTHORITY ACT, (CAP. 172)**

Construction  
Cap. 172

**46.** This Part shall be read as one with the Tanzania Communications Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 49

**47.** The principal Act is amended in section 49, by adding immediately after subsection (7) the following:

“(8) All funds of the Authority shall be deposited into a bank account opened at the Bank of Tanzania and Authority’s



expenditure shall be disbursed according to the approved budget of the Authority and upon approval of the Paymaster General.”

PART XVIII  
AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT,  
(CAP. 415)

Construction  
Cap. 415                    **48.** This Part shall be read as one with the Tanzania Shipping Agencies Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 35                    **49.** The principal Act is amended in section 35(2) by deleting the words “the bank account of the Corporation” and substituting for them the words “a bank account opened at the Bank of Tanzania and the Corporation’s expenditure shall be disbursed according to the budget of the Corporation and upon approval of the Paymaster General.”

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

Construction  
Cap. 438                    **50.** This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 22                    **51.** The principal Act is amended in section 22, by deleting subsection (1) and substituting for it the following:  
   “(1) A person who becomes potentially liable to tax by reason of carrying a business, investment or employment shall apply for a Taxpayer Identification Number within fifteen days from the date of commencing the business, investment or employment.”.

Amendment of  
section 28A                    **52.** The principal Act is amended in section 28A(1) by deleting the word “taxpayer” and substituting for it the word “person”.

Amendment of  
section 28B                    **53.** The principal Act is amended in section 28B-  
(a) in subsection (1), by adding the words “and experience” immediately after the word “knowledge”;  
(b) in subsection (3), by deleting the words “deliberations and”;  
(c) by deleting subsection (4); and

Amendment of  
section 28C                    **54.** The principal Act is amended in section 28C by

deleting the word “resolving” appearing in paragraphs (b) and (c) and substituting for it the word “handling”.

Amendment of  
section 28D

**55.** The principal Act is amended in section 28D by deleting paragraph (c) and substituting for it the following:  
“(c) tax decision or objection decision”.

Amendment of  
section 29

**56.** The principal Act is amended in section 29 by adding immediately after subsection (2) the following:  
“(3) Where a taxpayer is required to submit an official translation of communication or document under subsection (1), the taxpayer shall submit the official translation within the time prescribed under section 44.”.

Amendment of  
section 35

**57.** The principal Act is amended in section 35 by adding immediately after subsection (6) the following:  
“(7) Every taxable or liable person who maintains documents in electronic form, shall maintain in the United Republic a primary data server for storage of documents in electronic form.  
(8) The server referred to under subsection (7) shall be accessible by the Commissioner General for purposes of tax administration in the manner and time prescribed under section 42.  
(9) For the purpose of this section, “primary data server” means a server which stores data that is created or collected by a taxable or liable person in the ordinary course of business.  
(10) The requirements of subsections (7), (8) and (9) shall come into effect twelve months from 1<sup>st</sup> July, 2021.”.

Amendment of  
section 39

**58.** The principal Act is amended in section 39 by deleting the word “within” appearing in subsection (2) and substituting for it the words “not less than”.

Amendment of  
section 44

**59.** The principal Act is amended in section 44(1) by deleting the words “who is” and substituting for them the words “whether or”.

Amendment of  
section 51

**60.** The principal Act is amended in section 51(7) by deleting the phrase “An objection to any tax decision” and substituting for it the phrase “Notwithstanding subsection (1), an objection to a tax decision on assessment or notice of liability to pay tax”.

Amendment of  
section 56

- 61.** The principal Act is amended in section 56-
- (a) in subsection (1) by-
    - (i) adding immediately after paragraph (c) the following:
 

“(d) in the case of property rate, at the time of payment for electricity:  
 “Provided that, the property rate in respect of rateable properties not connected with electricity, shall be paid in accordance with subsection (1)(a), (b) or (c) of this section.”
    - (ii) renaming paragraph (d) as paragraph (e);
  - (b) by adding immediately after subsection (2) a proviso as follows:
 

“Provided that, the requirements of this subsection shall not apply to a taxpayer who  
 pays property rate under subsection (1)(d).”

Amendment of  
section 70

- 62.** The principal Act is amended in section 70, by-
- (a) designating the content of subsection (1) as section 70; and
  - (b) deleting subsection (2).

Amendment of  
section 74

- 63.** The principal Act is amended in section 74 by inserting the words “or tax” between the words “duty” and “has been” appearing in subsection (1).

Amendment of  
section 79

- 64.** The principal Act is amended in section 79-
- (a) in subsection (1), by adding immediately after paragraph (b) the following:
 

“(c) entered into controlled transactions or series of controlled transactions and fails to determine the income and expenditure resulting from the transaction in a manner that is inconsistent with arms length principle; and
  - (b) in subsection (2), by adding immediately after paragraph (b) the following:
 

“(c) for a person who has contravened subsection (1)(c), one hundred percent of the tax shortfall.

Amendment of  
section 85

- 65.** The principal Act is amended in section 85(3), by-
- (a) inserting immediately after paragraph (k) the following:
 

“(l) failure to produce official translation of the

communication or document which is in a language other than official language;  
 (m) failure to maintain a primary data server in the United Republic as required by section 35;”;  
 and

- (b) renaming paragraphs (l) and (m) as paragraphs (n) and (o) respectively.

Repeal of section 92A

**66.** The principal Act is amended by repealing section 92A.

Amendment of Third Schedule

**67.** The principal Act is amended in the Third Schedule by adding immediately after the last row the following:

“

| INSTITUTIONS                             | PURPOSE OF TRANSACTION  |
|--|-------------------------|
| Workers Compensation Fund                | Employee’s registration |
| Occupational Safety and Health Authority | Employee’s registration |
| Government, Company or individual        | Employment              |

”

**PART XX**  
**AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT,**  
**(CAP. 399)**

Construction Cap. 399

**68.** This Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as “the principal Act”.

Amendment of section 10

- 69.** The principal Act is amended in section 10(1), by-
- (a) deleting paragraph (b) and substituting for it the following:
 

“(b) two representatives from the Ministry responsible for finance in the Government of the United Republic to be appointed by the Minister, one responsible for national policy and another responsible for national planning”;
  - (b) deleting paragraph (f); and
  - (c) renaming paragraph (g) as paragraph (f).

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

Construction  
Cap. 408

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

Amendment of  
section 22

**71.** The principal Act is amended in section 22 by adding immediately after subsection (6) the following:

“(7) A party to an appeal may, at any stage of the proceedings before the judgement is delivered by the Board or Tribunal as the case may be, apply for the appeal to be settled amicably through mediation.

(8) For purposes of subsection (7), the Board or Tribunal shall-

- (a) require the parties to report the outcome of the mediation within a specified time and the Board or Tribunal shall issue a final order with respect to such mediation;
- (b) issue the final order upon submission of a written settlement agreement duly signed by both parties; and
- (c) not entertain an issue which has been settled amicably by parties under this section.”.

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

Construction  
Cap. 148

**72.** This part shall be read as one with the Value Added Tax Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**73.** The principal Act is amended in section 3, by-

- (a) designating the content of section 3 as subsection (1); and
- (b) adding immediately after subsection (1) as designated the following:

“(2) Where in respect of any taxable supply of goods, the tax has been paid in Tanzania Zanzibar pursuant to the law for the time being in force in Tanzania Zanzibar, at the same rate as the rate applicable in Mainland Tanzania, the tax shall be deemed to have been paid on the taxable supply in accordance with the provisions of this Act and no tax shall be payable on its transfer to Mainland Tanzania.

(3) Where in respect of any taxable supply of

goods, the value added tax has been paid in Tanzania Zanzibar at the rate lower than the rate applicable in Mainland Tanzania under this Act, the difference in the value added tax shall be deemed to have not been paid and shall be collected by Tanzania Revenue Authority from the taxable person upon transfer of goods to Mainland Tanzania in accordance with the provisions of this Act.

(4) Where in respect of any taxable supply of goods, the supply is made directly by a taxable person in Mainland Tanzania to a recipient who is taxable person in Tanzania Zanzibar, the Tanzania Revenue Authority shall collect the value added tax and remit it to the Zanzibar Revenue Board.”

Amendment of  
section 6

74. The principal Act is amended in section 6-

(a) by deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding the provisions of subsection (1), the Commissioner General may, upon application by an applicant in the prescribed form, exempt value added tax on-

(a) importation of raw materials to be used solely in the manufacture of long-lasting mosquito nets;

(b) importation by or supply to a Government entity of goods or services to be used solely for implementation of a project funded by-

(i) the Government;

(ii) a concessional loan, non-concessional loan or grant through an agreement between the Government of the United Republic and another government, donor or lender of concessional loan or non-concessional loan; or

(iii) a grant agreement duly approved by the Minister in accordance with the provisions of the Government Loans, Grants and Guarantees Act entered between local government authority and a donor:

Provided that, such agreement provides for value added tax exemption on goods or services; or

(c) importation or supply of goods or services for the relief of natural calamity or

disaster;

- (d) importation by or supply of goods or services to an entity having an agreement with the Government of the United Republic for purpose of operating or executing a strategic project:

Provided that, such agreement provides for value added tax exemption on goods or services;

- (e) an importation by or supply of goods or services to a non-governmental organisation having an agreement with the Government of the United Republic solely for project implemented by the respective non-governmental organisation:

Provided that, such agreement provides for value added tax exemption on goods or services.”;

- (b) in subsection (4), by deleting the words “The order issued by the Minister” and substituting for them the words “The exemption issued by the Commissioner”;

- (c) by deleting subsection (5) and substituting for it the following:

“(5) The Minister may, for better carrying out of the provisions of this section, make regulations prescribing the manner of application, granting and monitoring utilization of exemption granted.”;

- (d) by deleting subsections (6) and (7);

- (e) renumbering subsection (8) as subsection (6);

- (f) adding immediately after subsection (6) as renumbered the following:

“(7) For purposes of this section, “applicant”

means-

- (a) a local manufacturer of long-lasting mosquito nets having a performance agreement with the Government of the United Republic;
- (b) a Government entity;
- (c) a local government authority;
- (d) non-governmental organization; and
- (e) an entity having an agreement with the Government of the United Republic for purpose of operating or executing a strategic project.

(8) For the purpose of subsection (2)(d), a strategic project shall be a project that has been so determined by the Cabinet.”.

Amendment of section 11

**75.** The principal Act is amended in section 11 by deleting subsection (10) and substituting for it the following -

“(10) For purposes of this section, “capital goods” means goods classifiable under Chapters 84, 85, and 90 of Annex 1 to the Protocol on the Establishment of the East African Community Customs Union:

Provided that, the goods are not imported for the purpose of resale in the ordinary course of carrying on the person’s economic activity, whether or not in the form or state in which the goods were imported.”.

Repeal of section 55A

**76.** The principal Act is amended by repealing section 55A.

Amendment of section 59

**77.** The principal Act is amended in section 59-

(a) in subsection (3), by adding immediately after paragraph (e) the following:

“(f) a supply of transportation and incidental services to an international pipeline.”;

(b) in subsection (4), by adding immediately below the definition of the term “stores” the following:

“international pipeline” means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country.”.

Amendment of section 94

**78.** The principal Act is amended in section 94(2) by deleting paragraph (g) and substituting for it the following:

“(g) prescribing for the manner of remission of value added tax collected for goods supplied to a registered taxable person in Tanzania Zanzibar;”.

Amendment of Schedule

**79.** The principal Act is amended in the Schedule-

(a) in Part I-

(i) in Item 6, by deleting sub-item 2 and substituting for it the following:



“

| No. | Implements                              | HSC                                     |
|-----|---|---|
| 2.  | Aluminium and Stainless-Steel Milk Cans | 7310.29.90,<br>7310.10.00<br>7612.90.90 |

”

- (ii) in Item 13, by adding immediately after sub-item 5 the following:

“

|    |                             |
|----|-----------------------------|
| 6. | Livestock farming insurance |
|----|-----------------------------|

”

- (iii) in item 7, by deleting the phrase “and printed for use by a local manufacturer whose name appears on the packing material” appearing immediately after the word “products” in sub item (1).
- (iv) in item 15, by adding immediately after sub-item 10 the following:

“

|     |           |            |
|-----|-----------|------------|
| 11. | Crude oil | 2709.00.00 |
|-----|-----------|------------|

”

- (v) in item 21, by deleting the words “solar lights”;
- (vi) by adding immediately after item 26 the following:  
 “27. A supply or importation of smart phones of HS Code 8517.12.00, tablets of HS Code 8471.30.00 or HS Code 8517.12.00 and modems of HS Code 8517.62.00 or 8517.69.00”;
- (b) in Part II, by adding immediately after item 24 the following-

“

|     |  |
|-----|--|
| 25. | An import of precious minerals, tin, tungsten, tantalum, mineral concentrates and loaded carbon by any person for processing, smelting, refining or sale in the Mineral and Gem Houses or buying stations designated by the Mining Commission. |
| 26. | An import of Contactless Smart Cards and Consumables of HS Code 3921.11. 90 by the National Identification Authority.  |
| 27. | An import of cold rooms of HS Code 9406.10.10 and 9406.90.10 by a person engaged in horticulture.  |
| 28. | An import of artificial grass of HS Code 5703.30.00 and 5703.20.00 for football pitches located in City or Municipal Council approved by the National Sports Council of Tanzania.  |

”

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

Construction  
Cap. 82

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

Amendment of  
section 14

**81.** The principal Act is amended in section 14 in subsection (1), by deleting the word “four” and substituting for it the word “ten”.

Amendment of  
section 19

**82.** The principal Act is amended in section 19(1)(e),  
by-

- (a) deleting the word “or” appearing at the end of subparagraph (i); and
- (b) adding immediately after subparagraph (ii) the following:
  - (iii) provide public health.”.

Passed by the National Assembly on the 24<sup>th</sup> June, 2021.

NENELWA J. MWIHAMBI.  
*Clerk of the National Assembly*