
THE UNITED REPUBLIC OF TANZANIA

No. 9

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ACT SUPPLEMENT

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THE WRITTEN LAWS (FINANCIAL PROVISIONS)
(AMENDMENT) ACT, 2022

ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA



NO. 9 OF 2022

I ASSENT

SAMIA SULUHU HASSAN,

President

[30th September, 2022]

ENACTED by the Parliament of the United Republic of
Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Written Laws (Financial Provisions) (Amendment) Act, 2022.

Amendment of
certain laws

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

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

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

Amendment of
section 128

4. The principal Act is amended in section 128, by-
(a) adding immediately after subsection (2A) the following:
“(2B) Notwithstanding the provisions of
subsection (1), the Minister shall, upon

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approval by the Cabinet and by order published in the *Gazette*, remit excise duty on goods imported or purchased for implementation of strategic investment or special strategic investment approved by the National Investment *Steering* Committee under the Tanzania Investment Act.”;

(b) adding immediately after subsection (3) the following:

“(4) The remission granted under this section shall cease to have effect and the excise duty shall become due and payable as if the remission has not been granted if the goods in respect of which exemption has been granted are transferred, sold or otherwise disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Act.”.

Amendment of
Fourth Schedule

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

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

Construction
Cap. 332

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

Amendment of
section 10

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

(b) by adding immediately after subsection (3) the following:

“(4) The exemption granted under this section shall cease to have effect and the income tax shall become due and payable as if the exemption has not been granted if such exemption has been enjoyed in any way by another person not entitled to enjoy similar privileges as are conferred under this Act.”.

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

Construction
Cap. 123

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

Amendment of
section 87

9. The principal Act is amended in section 87(1),
by-

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

“(f) in the case of phosphates ore or limestone solely and directly used in manufacturing of fertilisers duly certified by the Ministry responsible for industries, of one per centum;”;

(b) renaming paragraphs (f) and (g) as paragraphs (g) and (h) respectively.

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

Construction
Cap. 220

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

Amendment of
section 8

11. The principal Act is amended in section 8, by-

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

“(2) Notwithstanding the provisions of subsection (1), the Minister shall, upon approval by the Cabinet and by order published in the *Gazette*, exempt strategic investments or special strategic investments approved by the National Investment Steering Committee under the Tanzania Investment Act from payment of fuel tolls.”;

and

(3) The exemption granted under this section shall cease to have effect and the fuel tolls shall become due and payable as if the

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exemption has not been granted if the fuel in respect of which exemption has been granted is transferred, sold or otherwise disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Act.”; and

(b) renumbering subsection (2) as subsection (4).

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

Construction
Cap. 148

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

Amendment of
section 6

13. The principal Act is amended in section 6 by adding the words “strategic investments or” immediately after the words “implementation of” appearing in subsection (1A).

Addition of
section 55A

14. The principal Act is amended by adding immediately after section 55 the following:

“Zero-
rating of
fertiliser
55A. A supply of locally
manufactured fertilizer shall be zero-rated
for a period of one year from the date of
commencement of the provisions of this
section.”.

Amendment of
Schedule

15. The principal Act is amended in Part I of the Schedule by adding immediately after item 29 the following:

“

S/N	DESCRIPTION
30.	A supply of locally manufactured sisal bags of HS Code 6305.90.00

”

Passed by the National Assembly on the 22nd September, 2022.

NENELWA JOYCE MWIHAMBI
Clerk of the National Assembly