

---

THE UNITED REPUBLIC OF TANZANIA

*No. 10*

*17<sup>th</sup> December, 2021*

***ACT SUPPLEMENT***

*To the Gazette of the United Republic of Tanzania No.10. Vol.101 dated 17<sup>th</sup> December, 2021  
Printed by the Government Printer, Dodoma by Order of Government*

---

THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO. 6)  
ACT, 2021

ARRANGEMENT OF SECTIONS

*Section Title*

PART I  
PRELIMINARY PROVISIONS

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

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

3. Construction.
4. Repeal of section 83B.

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

5. Construction.
6. Amendment of section 7.

THE UNITED REPUBLIC OF TANZANIA



NO.10 OF 2021

I ASSENT

SAMIA SULUHU HASSAN  
*President*

[2<sup>nd</sup> December, 2021]

**An Act to amend certain written laws.**

**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 (Miscellaneous Amendments) (No. 6) Act, 2021.

Amendment of certain written 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 INCOME TAX ACT,  
(CAP. 332)

Construction Cap. 332                      3. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the “principal Act”.

Repeal of section 83B                      4. The principal Act is amended by repealing section 83B.

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

Construction  
Cap. 438

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

Amendment  
of section 7

6. The principal Act is amended in section 7 by adding immediately after subsection (2) the following:

“(3) For purposes of this section, the Host Government Agreement concerning the East Africa Crude Oil Pipeline (EACOP) Project shall be regarded as an international agreement and the provisions of subsection (1) shall apply.”

Passed by the National Assembly on the 11<sup>th</sup> November, 2021

NENELWA J. MWIHAMBI  
*Clerk of the National Assembly*