



TANZANIA FINANCE ACT ANALYSIS 2022

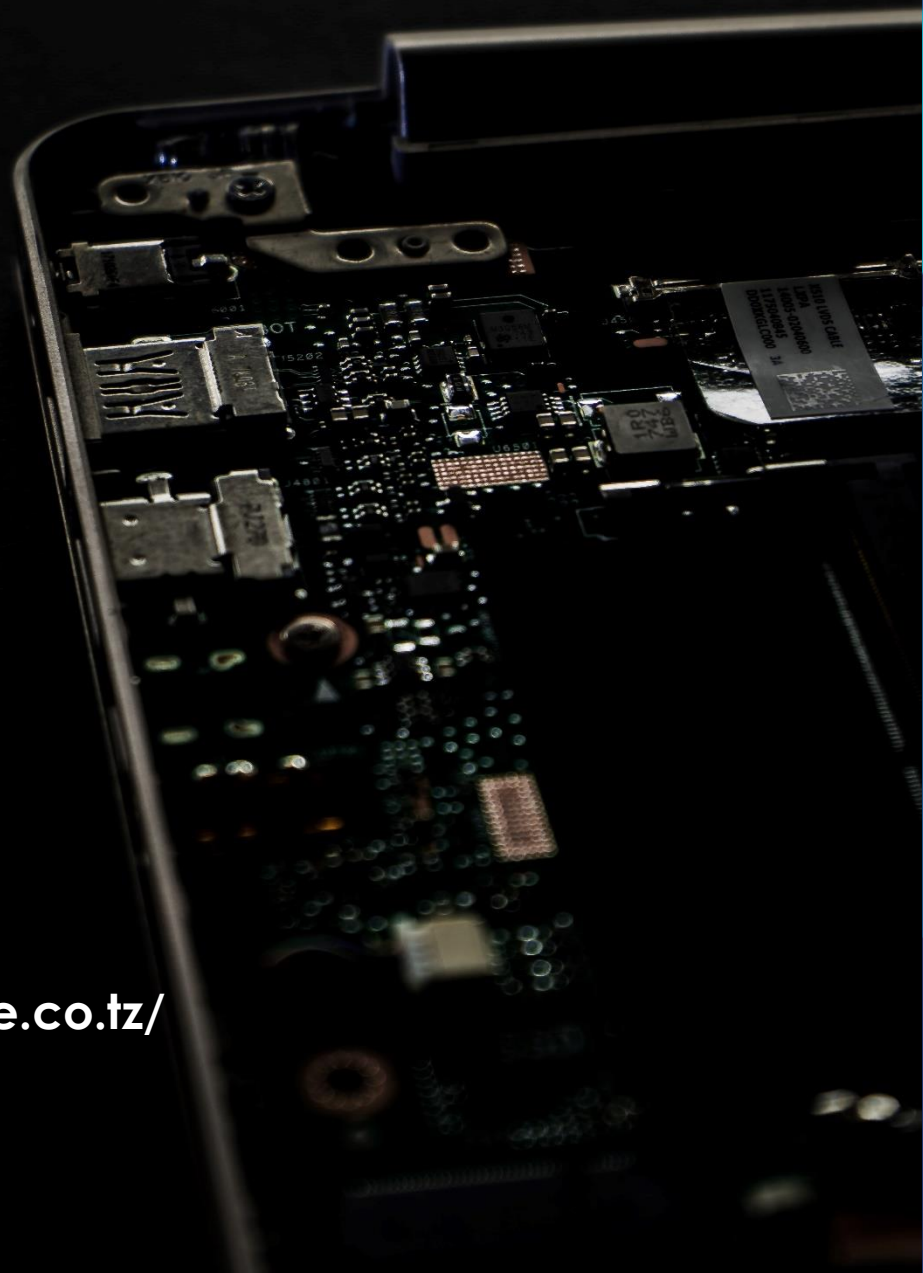
Highlights on the key changes to various legislations

English and Swahili Analysis

July 2022

Recovery

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What we have for you!



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EXECUTIVE SUMMARY

Further to our Budget Brief Analysis circulated right after presentation of the Tanzania Budget Speech on 14 June 2022 by the Minister for Finance and Economic Planning, Hon. Dr. Mwigulu Lameck Nchemba (The Minister) for the Fiscal year 2022/23.

On 15 June 2022, The Finance Bill was tendered to the National Assembly for discussions and shared out for public consumption.

Additionally, on 30 June 2022, the Tanzanian Government published the Finance Act, 2022 in the Special Gazette of the United Republic of Tanzania No. 5 Vol 103. Therefore, the provisions of the Finance Act, 2022 became effective on 1 July 2022.

This brief publication is based on the Finance Act, 2022 ("The Finance Act") insights and analysis on the amendments of tax and other non-tax laws.

PREAMBLE

This insights and analysis only constitutes a brief guide on key changes to various laws (tax laws and other non-tax laws) and is not intended to be a comprehensive summary of the Finance Act, 2022.

While we have taken reasonable care in the preparation of this guide, ABA Alliance accepts no responsibility for any errors it may contain, whether caused by omission or otherwise, or for any loss that may result, caused or sustained by any person that places reliance on it.





CHANGES TO TAX LEGISLATIONS



CHANGES TO THE INCOME TAX ACT, (CAP. 332)

FOCUS AREA	CHANGES	RATIONALE
Introduction of Digital Services Tax	The principal Act is amended in Section 3. Broadening the definition of the term "Business" and adding to the definition of terms "digital market place" and "electronic services"	To widen tax base by introducing income tax on transactions or activities carried out through the internet or electronic means, including an electronic service or transaction conducted in the digital market place regardless of the manner in which such transaction is carried out.
Empower the Minister to grant income tax exemptions to special strategic investments approved by the NISC*	The principal Act is amended in Section 10.	To promote investment in the country and harmonize the provisions of various tax laws in relation to granting of tax exemption. *National Investment Steering Committee
Treatment of profit derived by non-conventional banks through alternative financing	The principal Act is amended in Sections 32.	To release banks from payment of capital gain tax on assets sold through alternative financing. However, consequently the interest/margin would now be included either as business income or investment income for taxation purposes (which is the treatment as per the ITA).
Introduction of Special Rules for resident persons engaged in transportation of Passengers or Goods	The principal Act is amended by adding Division VI consisting of a new Section 65T. A consequent amendment has also been done to the First Schedule of the principal Act to introduce the tax rates on the same.	To provide for special rules and tax rates applicable in determination of income tax liability of resident persons engaged in transportation of passengers or goods.
Widening the residential status criteria for corporations to include management and control done through electronic means.	The principal Act is amended in Section 66(4).	To address current technological changes in the conduct of business by including the control and management of a business through electronic means in the United Republic of Tanzania.
Broadening the scope for Source of Payments in Tanzania	The principal Act is amended in Section 69.	The change is done by including into the tax net payments made to foreign investors who harness natural resource and non-resident who supply digital services without having physical location within the United Republic in order to widen tax base.
Taxation of income earned by Small Scale Miners	The principal Act is amended in Sections 4 and 79	To introduce a regime of taxing income earned by small scale miners in order to enable them pay tax at the time of selling minerals due to the nature of their business.
Tax credit for business or investment operating in both Mainland Tanzania and Tanzania Zanzibar	The principal Act is amended by adding immediately after section 77 a new section 77A.	To enable the ease of investment and doing business for companies operating in both Mainland Tanzania and Tanzania Zanzibar.
Abolishment of exemption on Withholding Tax (WHT) for non-business investment returns	The principal Act is amended by deleting section 82(2)(a)	To allow tenants to withhold tax on rental income with respect to residential and commercial buildings hence increasing efficiency of collection of rental tax by the Government.
Introduction of WHT exemption on interest paid to a holder of corporate or municipal bond	The principal Act is amended by adding section 82(2)(e)	To exclude payment of coupon on corporate and municipal bonds from being collected through withholding tax procedure hence increasing alternative sources of finance for development projects.
Digital Services Tax to Non-Resident Service Providers	The principal Act is amended by adding a new section 90A	To introduce tax to non-resident service provider of the digital services at the rate of two percent (2%).

CHANGES TO THE INCOME TAX ACT, (CAP. 332) cont....

FOCUS AREA	CHANGES	RATIONALE
Limitation on the individuals falling under Presumptive Income Tax Scheme and amendment to band rates on the scheme.	<p>The principal Act is amended in the First Schedule-</p> <p>(a) in paragraph 2, by-</p> <p>(i) adding the words "not including income derived by independent professionals and providers of, technical, management, construction and training services" immediately after the word "business" appearing in subparagraph (1)(a);</p> <p>(ii) deleting the table appearing in subparagraph (3) and substituting for it the following:</p>	To adjust the upper band of the presumptive tax rates with the aim of enhancing transparency and simplification of assessment and payment procedures.

TURNOVER	TAX PAYABLE WHERE S.35 OF TAA IS NOT COMPLIED WITH	TAX PAYABLE WHERE S.35 OF TAA IS COMPLIED WITH
Where turnover does not exceed Tshs.4,000,000/=	NIL	NIL
Where turnover exceeds Tshs.4,000,000/= but does not exceed Tshs.7,000,000	Tshs.100,000/=	3% of turnover in excess of Tshs.4,000,000/=
Where turnover exceeds Tshs.7,000,000/= but does not exceed Tshs.11,000,000/=	Tshs.250,000/=	Tshs.90,000/= plus 3% of turnover in excess of Tshs.7,000,000/=
Turnover of Tshs.11,000,001/= but does not exceed Tshs.100,000,000/=	3.5% of turnover	

	(iii) adding immediately after subparagraph (3) the following: "(4) The Minister may, in consultation with the Minister responsible for finance of the Revolutionary Government of Zanzibar, determine the presumptive rate applicable in Tanzania Zanzibar."	
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Introduction of new rates for resident persons engaged in transportation of Passengers or Goods in line with their Special Rules	<p>The principal Act is amended in the First Schedule-</p> <p>(i) adding immediately after subparagraph (3) the following: "(5) The rates of income tax referred to in section 65T shall be as follows:</p>	To provide for special rules and tax rates applicable in determination of income tax liability of resident persons engaged in transportation of passengers or goods.
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CATEGORY OF VEHICLES	TAX PAYABLE (TZS)
Category A : Goods Vehicle	
Load Vehicle between 0 - 1 Tonne	180,000
Load Vehicle between 1 - 5 Tonnes	450,000
Load Vehicle between 6 - 10 Tonnes	720,000
Load Vehicle between 11 - 15 Tonnes	1,710,000
Load Vehicle between 16 - 20 Tonnes	2,430,000
Load Vehicle between 21 - 25 Tonnes	2,610,000
Load Vehicle above 25 Tonnes	2,790,000
Category B : Passenger Vehicle	
Bus and other similar vehicle with seating capacity below 10 passengers	180,000
Bus with seating capacity above 10 but below 16 passengers	450,000
Bus with seating capacity from 16 up to 30 passengers	720,000
Bus with seating capacity up to 32 passengers	1,710,000
Ordinary bus	2,430,000
Semi-luxury bus	2,610,000
Luxury bus	2,790,000

Reduction of WHT rate in the Film Industry on payments to Non-Resident Service Providers	<p>The principal Act is amended in the First Schedule-</p> <p>Specifically in paragraph 4(b), by-</p> <p>(i) adding immediately after subparagraph (ii) the following: "(iii) in the case of royalty referred to in paragraph (c) of the definition of the term "royalty" – ten percent;"</p>	To promote employment and transfer of knowledge and skills in the film industry.
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Additional Income Tax Exemptions on various Government projects	<p>The principal Act is amended in paragraph 1 of the Second Schedule by adding immediately after subparagraph (x) the following: "(y) amount derived from gain on realisation or transfer of mineral rights and mineral information to a partnership entity formed between the Government and an investor; (z) amount derived from gain on realisation or transfer of free carried interest shares from a partnership entity to the Government; (aa) amount derived from gain on realisation or transfer of shares to the Government through the Treasury Registrar."</p>	To ensure implementation of Government's contractual obligations and facilitate timely transfer of mineral rights and mineral information.
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CHANGES TO THE VALUE ADDED TAX ACT, (CAP. 148)

FOCUS AREA	CHANGES	RATIONALE
Empower the Minister to grant VAT exemptions to special strategic investments approved by the NISC*	The principal Act is amended in Section 6.	To promote investment in the country and harmonize the provisions of various tax laws in relation to granting of tax exemption. *National Investment Steering Committee
VAT Registration for non-resident service providers of digital services	The principal Act is amended in section 64 by adding immediately after subsection (4) the following: “(5) Notwithstanding subsection (1), where it is not practicable to appoint a tax representative due to his business circumstances, a non-resident person shall apply to the Commissioner to be registered in accordance with procedures prescribed in the regulations.”.	To simplify registration of non-resident service providers of digital services who do not have places of business in the United Republic of Tanzania. This amendment will facilitate collection of VAT on digital services.
Elaboration on the VAT treatment of alternative financing products	The principal Act is amended in section 94(2) by adding immediately after paragraph (g) the following: “(h) prescribing the manner and procedure of dealing in loans, including alternative financing products approved by the Bank of Tanzania.”.	To enable the Minister to make regulations prescribing the manner of dealing with alternative financing products. The aim of the amendment is to align treatment of alternative financing products and conventional loans and enhance financial inclusions and equity in taxation.
Abolishment of VAT exemptions	The principal Act is amended in Part I of the Schedule in order to remove exemption on smart phones, tablets, modems, and air charter services.	To expand the tax base and increase Government revenue.
More VAT exemptions granted	<p>The principal act is amended in Part I and II of the Schedule to grant VAT exemptions as elaborated below:</p> <ol style="list-style-type: none"> 1. On standing trees with the aim of promoting the growth of forest sector; 2. On moisture testing equipment and weather forecasting equipment in order to promote growth of agricultural sector as well as to promote modern weather forecasting for sustainable planning and national security; 3. On processed milk with additives, long life milk and dairy packaging materials for the purpose of reducing costs to final consumers, protect domestic industries and increase employment; 4. On ear tags, ear tag applicators and lessor beam machines for the purpose of supporting identification, registration and monitoring of livestock in the country; 5. On unprocessed green vanilla, agro-nets and fishing equipment in order to promote growth of agriculture and fishing sector in the country; 6. On supply of sisal ropes to encourage domestic use of the sisal ropes and increase domestic production; 7. On refrigerated trucks and cold rooms for the purpose of promoting agriculture, livestock and fishing sectors; 8. On equipment for abattoirs or slaughter houses for the purposes of promoting modern meat processing; 9. On raw materials used to manufacture fertilizers for the purpose of reducing costs to manufacturers and protect domestic industries; and 10. On machines for manufacturing fertilizers in order to support domestic manufacturers of fertilizers and promote investment in the country. 11. Double refined edible oil from locally grown seeds by a local manufacturer for a period of one year from 1st July, 2022 to 30th June, 2023. 12. Raw materials and packaging materials to be solely and directly used by a local manufacturer of double refined edible oil from locally grown seeds for a period of one year from 1st July, 2022 to 30th June, 2023. 	

CHANGES TO THE TAX ADMINISTRATION ACT,(CAP. 438)

FOCUS AREA	CHANGES	RATIONALE
Recognition of fiscal receipts/invoices issued electronically	The principal Act is amended in section 3(3) by adding the words "or any other electronic system" immediately after the word "machine" appearing in paragraph (a) of the definition of the term "fiscal device".	To officially recognize the fiscal receipts/ invoices issued electronically as valid for tax purposes.
Mandatory registration with Tax Identification Number (TIN) for every Tanzanian aged 18 years and above.	<p>The principal Act is amended in section 22, by-</p> <p>(a) deleting subsection (2) and substituting for it the following: "(2) Notwithstanding the provision of subsection (1), the Commissioner General shall-</p> <p style="padding-left: 20px;">(a) register and issue Taxpayer Identification Number to every Tanzania citizen who has been registered and issued with a National Identification Number under the Registration and Identification of Persons Act; and</p> <p style="padding-left: 20px;">(b) ensure each Taxpayer Identification Number issued is connected with a National Identification Number.";</p> <p>(b) adding a proviso to subsection (3) as follows: "Provided that, for purposes of this Act, a registered person with a branch in Tanzania Zanzibar shall use Zanzibar Registration Number issued by Zanzibar Revenue Board.";</p> <p>(c) adding immediately after subsection (4) the following: "(5) The provisions of subsection (2) shall come into operation on 1st January, 2023.";</p>	<p>The Government aims at providing Tax Identification Number (TIN) for every Tanzanian citizen who has been registered and issued with a National Identification Number (NIN).</p> <p>The National Identity Authority (NIDA) procedures require for every person aged 18 years and above to register under NIDA.</p> <p>Each TIN issued shall be connected with NIDA and the TIN will be used in every transaction that involve sales or purchases whether made electronically or manually.</p> <p>The above requirements will come into effect from 01 January 2023.</p>
Updated rules on licensing, restrictions, functions and control of tax consultants.	<p>The principal Act is amended by repealing section 28 and replacing for it the following: "28.-(1) Subject to subsection (2), the Commissioner General may licence an individual to act as a tax consultant on behalf of any person under a tax law for purposes of discharging the person's obligation in a tax law. (2) The Commissioner General shall not licence an individual to act as a tax consultant under a tax law unless he is satisfied that the individual has fulfilled the conditions prescribed in the regulations or licence issued by the Commissioner. (3) A duly licensed tax consultant may act as an agent of a taxpayer under any tax law subject to conditions prescribed in the regulations or licence. (4) Except as otherwise provided for under this Act, an individual other than an employee or manager of a person, who is not licensed under this section, shall not act on behalf of such person or communicate with the Commissioner General on pretext of representing a person on any matter under any tax law."</p>	<p>To provide the licensing, restrictions, functions and control of tax consultants.</p> <p>Furthermore, to prohibit any individual who is not registered as a tax consultant or an employee/manager of the taxpayer to act on behalf or communicate with the Commissioner General on pretext of representing a person on any matter under any tax law.</p>
Compulsory Electronic filing of Tax Returns	<p>The principal Act is amended by adding immediately after section 37 a new section 37A as below: "37A.-(1) Every taxpayer required to file return shall file the return electronically on or before the due date as prescribed in the specific tax law. (2) The Minister may prescribe the form and manner in which the tax return shall be filed electronically. (3) Notwithstanding subsection (1), the Commissioner General may, by notice in writing and under special circumstances, permit a person to file a tax return manually or by any other means."</p>	To provide for compulsory electronic filing of tax returns.
Registration and monitoring of storage facilities in Tanzania	<p>The principal Act is amended by adding immediately after section 45 the following: "45A.-(1) Any person who establishes a storage facility with the aim of keeping goods for business purposes shall register the facility with the Commissioner General. (2) The owner of the storage facility registered under subsection (1) shall keep records of all stored goods and report to the Commissioner General on monthly basis in the manner prescribed by the Commissioner General. (3) Where the Commissioner General satisfies himself that a storage facility has not been registered as required or goods have been kept without being reported as required under subsection (2), the facility owner shall be liable to a penalty of 300 currency points and be responsible to pay any detected loss of revenue with respect to undisclosed goods, whether the goods are owned by the storage facility owner or not."</p>	To provide mechanism of enabling close monitoring of storage facilities for tax compliance.

CHANGES TO THE TAX ADMINISTRATION ACT,(CAP. 438) cont.....

FOCUS AREA	CHANGES	RATIONALE
<p>Updating the provisions on Offence for failing to use electronic fiscal device.</p>	<p>The principal Act is amended in section 86-</p> <p>(a) by deleting paragraph (b) appearing in subsection (1) and substituting for it the following:</p> <p>“(b) fails to issue fiscal receipt or fiscal invoice at the time of supply of goods, rendering service or receiving payment for goods or service;”;</p> <p>(b) in subsection (4) by deleting the word “for” appearing between the words “payment” and “goods” and substituting for it the words “or receipt of”.</p>	
<p>Updating the provisions on Offences by authorized and unauthorized persons</p>	<p>The principal Act is amended in section 87 by adding immediately after subsection (4) the following:</p> <p>“(5) A person who is required to be registered or licensed under a tax law to perform any function and fails to apply for such registration or licensing period prescribed by law or as may be notified by the Commissioner General commits an offence and shall, on conviction, be liable to a fine not exceeding 500 currency points or to imprisonment for a term not exceeding one year or to both.”.</p>	<p>These are amended with the aim of providing clarity on offence and penalty provisions.</p>
<p>Introducing provisions for Excise Duty Offences</p>	<p>The principal Act is amended by adding immediately after section 91 the following:</p> <p>91A.-(1) A person who, contrary to the provisions of the Excise (Management and Tariff) Act-</p> <p>(a) manufactures any excisable goods without being licenced by the licensing authority;</p> <p>(b) does not abide with any of the condition in a licence imposed on him or breaches any of the licence conditions given to him;</p> <p>(c) does not obey a suspension or revocation of his licence by the Commissioner together with any condition thereof;</p> <p>(d) fails to keep records with respect to manufacture, storage and delivery of excisable goods at his factory or place of work in the prescribed manner;</p> <p>(e) denatures spirits for sale without being licenced by the licensing authority and adopting the prescribed formula;</p> <p>(f) fails to make entry or declaration, before commencing manufacture of excisable goods, of each building, room, place, machinery or equipment, item of plant for the manufacture, preparation for sale or storage of excisable goods;</p> <p>(g) makes use of any building, room, place, machinery or equipment or item of plant for manufacture, preparation for sale or storage of excisable goods without a valid entry;</p> <p>(h) makes use of a building, room, place, machinery or equipment or item of manufacture, preparation for sale or storage of excisable goods for purpose other than that declared in the approved entry; or</p> <p>(i) effects alteration in shape, position, or capacity of a building, room, place of manufacture or preparation for sale or storage of excisable goods without prior permission of the Commissioner, commits an offence and shall, on conviction, be liable to a fine not exceeding 330 currency points or to imprisonment for a term not exceeding three years or to both.</p> <p>(2) Where a person who commits an offence under subsection (1) is a subsequent offender, such person shall, on conviction, be liable to a fine of not less than 330 currency points but not exceeding 3500 currency points or to imprisonment for a term of not less than five years but not exceeding twenty years or to both.</p> <p>(3) In addition to the penalty provided for under subsection (1) or (2), the court may issue an order for forfeiture of any plant, excisable goods or materials connected to the commission of the offence.”.</p>	<p>To update excise duty offences in order to enhance compliance.</p>

FOCUS AREA	CHANGES	RATIONALE
Shifting of provisions on penalties for Excise Duty offences	<ul style="list-style-type: none"> The principal Act is amended in section 16 by deleting subsection (3); and The principal Act is amended in section 18 by deleting subsection (5). 	These provisions are amended in order to harmonize penalty system in tax laws. The aim of the amendment is to consolidate under the Tax Administration Act all penalties for offences under tax laws.
Expanding the scope of Excise Duty on pay-to-view television services	<ul style="list-style-type: none"> The principal Act is amended in section 124 by deleting the words "cable, television network or cable operator" and substituting for them the words "operator of cable, terrestrial infrastructure, satellite or other technology". The principal Act is amended in section 125(1) by deleting paragraph (e) and substituting for it the following: "(e) any pay-to-view television service provider using cable, terrestrial infrastructure, satellite or other technology when the service is supplied." 	These provisions are amended in order to include in the scope of the said provisions providers of pay-to-view services using other means than cable.

AMENDMENT OF THE FOURTH SCHEDULE

HS CODES	ITEM DESCRIPTION	OLD RATE	NEW RATE	RATIONALE
Heading 17.04	Sugar confectionary (including white chocolate), not containing cocoa.			The Schedule is amended in order to introduce excise duty rates on sugar confectionaries, Chocolate and other food preparations containing cocoa, Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products in order to expand tax base and protect the consumers health and environment
1704.10.00	- chewing gum, whether or not sugarcoated			
	Locally produced	Nil	Tshs 500	
	Imported		Tshs 700	
1704.90.00	- Other			
2208.30.00	Locally produced		Tshs 500	
2208.40.00	Imported		Tshs 700	
Heading 18.06	Chocolate and other food preparations containing cocoa			
1806.31.00	-- filled, Chocolate in divided bars etc filled with cocoa and sugar preparation			
	Locally produced		Tshs 500	
	Imported		Tshs 700	
1806.32.00	- not filled			
	Locally produced		Tshs 500	
	Imported		Tshs 700	
1806.90.00	- Other			
	Locally produced		Tshs 500	
	Imported		Tshs 700	
Heading 19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.31.00	--Sweet biscuits			
	Locally produced		Tshs 500	
	Imported		Tshs 700	

CHANGES	RATIONALE
(b) adding the words "except those solely used by exporters of horticultural products" immediately after the word "plastics" appearing at the end of the description of Heading 39.23; and	Moreover, the Schedule is amended in order to exempt excise duty on packaging materials for packing horticultural products for exports. The proposed amendments intend to reduce costs to exporters and enhance competitiveness of horticultural products in the international market.

HS CODES	ITEM DESCRIPTION	OLD RATE	NEW RATE	RATIONALE
Heading 85.07	Electric accumulators, including separators thereof, whether or not rectangular (including) square)			The Schedule is amended in order to introduce excise duty rates on Electric accumulators, including separators thereof including lead-acid batteries in order to expand tax base and protect the consumers health and environment
8507.10.00	Locally produced		5%	
	Imported		10%	
8507.20.00	- other lead-acid accumulators			
	Locally produced		5%	
	Imported		10%	

(c) inserting immediately before Heading 85.23 the following:

CHANGES TO THE VOCATIONAL EDUCATION AND TRAINING ACT, (CAP. 82)

FOCUS AREA	CHANGES	RATIONALE
Interns under TaESA* exempted from SDL	The principal Act is amended in section 19(1), by- (a) adding immediately after paragraph (h) the following: "(i) intern students from higher learning institutions or technical and vocational education and training institutions who are under the Tanzania Employment Service Agency program"; and (b) renaming paragraph (i) as paragraph (j).	To provide incentives to employers who engage university graduates through TaESA programme as interns in their workplaces. The aim of the amendment is to increase the number of internship beneficiaries who will have job skills and experience prior to employment. *TaESA - Tanzania Employment Service Agency

CHANGES TO THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)

FOCUS AREA	CHANGES	RATIONALE
Reduced Cess on Forest Produce and Exempting Cess on Seeds	The principal Act is amended in paragraph 1 of Schedule- (a) by deleting the figure "5%" appearing in subparagraph (c) and substituting for it the figure "3%"; and (b) in the third column, by adding immediately after the last item the following: " □ a cess on seeds".	To provide relief to farmers and increase productivity.

CHANGES TO THE GAMING ACT, (CAP. 41)

FOCUS AREA	CHANGES	RATIONALE
Expansion of definition of terms	The principal Act is amended in section 3 by adding in their appropriate alphabetical order the following new definitions: "winning" means the receipt of an amount of payment or other consideration including a prize, award or reward given by way of money, assets, goods or property in kind to a person after having participated in a gaming activity recognised under this Act; "withholding agent" means a person required to withhold gaming tax on winning from a payment under this Act and remit the amount withheld to the Commissioner."	To provide consistency in the interpretation of other provisions of the act.
Introduction of Timeframe for payment of gaming tax and application of TAA to gaming tax	The principal Act is amended in section 31- (a) in subsection (2)(b) by inserting the word "monthly" between the words "the" and "gross";. (b) adding immediately after subsection (5) the following: "(6) The provisions of the Tax Administration Act relating to the maintenance of documents, tax liability, collection and recovery of tax, imposition of interest, tax enforcement, objection and appeal shall apply with respect to gaming tax under this Act."	To provide a timeframe within which gaming tax shall be payable and provide for the application of the Tax Administration Act to gaming tax
Procedure for collection of gaming tax	The principal Act is amended in section 31A by- (a) deleting subsection (2) and substituting for it the following: "(2) Notwithstanding subsection (1)- (a) land-based casino shall be taxed at a rate of twelve percent on the amount or value of winnings; and (b) sports betting shall be taxed at a rate of ten percent on the amount or value of winnings."; (b) deleting subsection (4) and substituting for it the following: "(4) For purposes of collecting gaming tax under subsection (1), the licensee of a gaming activity in which the winning is made and paid for, shall be a withholding agent of a person entitled to the winning and responsible for- (a) issuing notifications necessary for collection of gaming tax on winning and withholding the gaming tax at the time of payment of winning; (b) remitting the withheld gaming tax to the Commissioner electronically on or before the seventh day of the following month from the month of payment of the winning; and (c) submitting return or certificate of payment of the withheld gaming tax to the Commissioner not later than fifteen days following the end of each calendar month. (5) The Commissioner may, subject to subsection (4) and in consultation with the Board, issue guidelines on the mode of reporting and collection of gaming tax on winning under this Act. (6) A licensee or withholding agent who fails to withhold gaming tax under this Act shall be responsible to pay the amount of gaming tax on winning not withheld together with the interest and penalty as provided for under the Tax Administration Act."	To provide for the procedure of collecting gaming tax on winning.

CHANGES TO THE EXPORT TAX ACT, (CAP. 196)

FOCUS AREA	CHANGES	RATIONALE				
Introduction of export levy on copper waste and scrap metals	The principal Act is amended in the Schedule by adding immediately after item 2 the following: “	To promote domestic industrialization and ensure availability of raw material to industries which require copper waste or scrap metals.				
	<table border="1"> <thead> <tr> <th>No</th> <th>Item</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>3.</td> <td>Copper waste or scrap metals of Headings 72.04 and 74.04</td> <td>Thirty percentum (30%) of the value of the commodity (f.o.b) or 150 USD per tonne, whichever is greater.</td> </tr> </tbody> </table>		No	Item	Rate	3.
No	Item	Rate				
3.	Copper waste or scrap metals of Headings 72.04 and 74.04	Thirty percentum (30%) of the value of the commodity (f.o.b) or 150 USD per tonne, whichever is greater.				

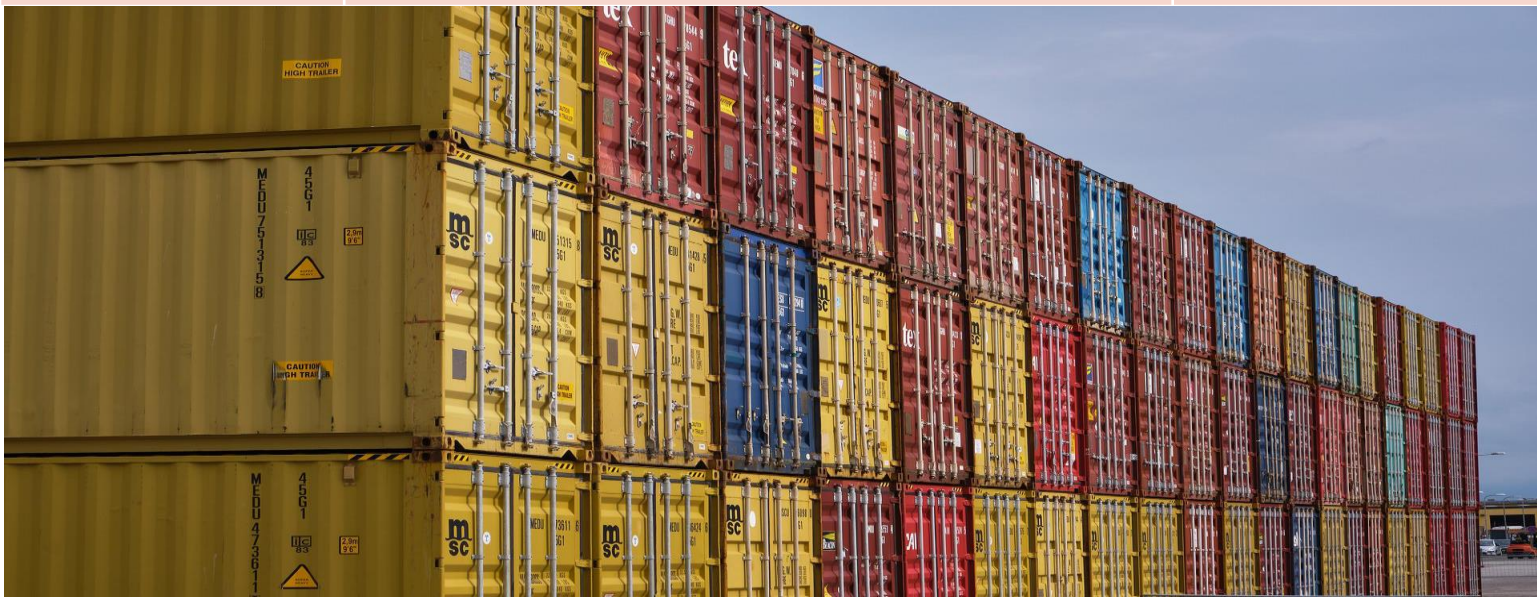
CHANGES TO THE TAX REVENUE APPEALS ACT, (CAP. 408)

FOCUS AREA	CHANGES	RATIONALE
Timely and cost effective settlement of tax disputes.	The principal Act is amended in section 22, by- (a) deleting the words “through mediation” appearing in subsection (7); and (b) deleting the word “mediation” wherever it appears in subsection (8) and substituting for it the words “amicable settlement”.	The proposed amendment aims at ensuring timely and cost effective settlement of tax disputes.

APPROVED CHANGES TO TAX LEGISLATIONS NOT IN THE FINANCE ACT 2022

CHANGES TO THE WORKERS COMPENSATION (PAYMENT OF TARIFF) (AMENDMENT) REGULATIONS

FOCUS AREA	CHANGES	RATIONALE
Reduction of the Workers Compensation Fund (WCF) contribution rate	<p>The principal regulations are amended in regulation 5(2) by deleting the words;</p> <p>“Zero point six per centum (0.6%)” and substituting for them the words “Zero point five per centum (0.5%).”</p> <p>The new regulations may therefore be cited as the Workers Compensation (Payment of Tariff) (Amendment) regulations, 2022 and shall be read as one with the Workers Compensation (Payment of Tariffs) Regulations, hereinafter referred to as the “Principal regulations.”</p> <p>This change has been published under GN No. 478F of 2022 and came into effect on the 1st day of July 2022.</p>	This measure is intended to bring equity in the contribution between the Private and Public Sectors.





CHANGES TO OTHER LEGISLATIONS



CHANGES TO THE BUSINESS NAMES (REGISTRATION) ACT, (CAP. 213)

FOCUS AREA	CHANGES	RATIONALE
Clarification on the definition of beneficial owner	The principal Act is amended in section 2 by adding in the appropriate alphabetical order the following new definition: ““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.	To harmonize the definition of the term “beneficial owner” with the definition provided in the Anti-Money Laundering Act, Cap. 423.
Furnishing information on beneficial owner during registration of partnership	The principal Act is amended in section 4 by deleting paragraph (a) and substituting for it the following: “(a) every firm having a place of business in Tanzania;”. The principal Act is amended in section 6(1) by inserting the words “and beneficial owners of the partnership” immediately after the word “partners” appearing in paragraph (d).	Sections 4 and 6 are amended in order to introduce a requirement to furnish information and particulars relating to the beneficial owners during registration of partnership.
Introducing penalty for failure to submit information on beneficial owner for partnerships	The principal Act is amended in section 13, by- (a) designating the content of section 13 as subsection(1); and (b) adding immediately after subsection (1) as designated the following: “(2) A person who- (a) fails to provide information to the Registrar regarding change in beneficial ownership of the partnership; or (b) fails to provide the Registrar with statement of particulars containing information on the beneficial owners of the partnership, commits an offence and shall, upon conviction, be liable to a fine of not less than one million shillings but not exceeding five million shillings.”.	To introduce a penalty for failure to provide information relating to the beneficial owners of partnership. The aim of the amendments is to enhance compliance and ensure availability of beneficial ownership information.
Accessibility to information on beneficial owner	The principal Act is amended in section 21, by- (a) adding immediately after subsection (1) the following: “(2) Notwithstanding subsection (1), information on the beneficial owners of a business held by the Registrar in the register of beneficial owners shall be accessible to- (a) national competent authorities with designated responsibilities for combating money laundering and terrorist financing; (b) national competent authorities that have the function of investigating or prosecuting offences related to money laundering and terrorist financing, or of tracing, seizing, freezing and confiscating criminal assets; (c) the Financial Intelligence Unit; (d) the Tanzania Revenue Authority; (e) any other national competent authority, other than the authorities specified in paragraphs (a), (b) and (c) which are responsible for the prevention of money laundering and funding of terrorism; and (b) renumbering subsection (2) as subsection (3).	The Finance Act clearly indicates that, the Beneficial Owners information submitted to the Registrar will be made accessible to various authorities responsible for investigating, prosecuting offences, combating, preventing money laundering & terrorist financing, the Financial Intelligence Unit and TRA. This will enhance the control of businesses and their funding.

CHANGES TO THE COMPANIES ACT, (CAP. 212)

DESCRIPTION	CHANGES	RATIONALE
Clarification on the definition of beneficial owner	The principal Act is amended in section 2 by deleting the definition of the term “beneficial owner” and substituting for it the following: ““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.	To harmonize the definition of the term “beneficial owner” with the definition provided in the Anti-Money Laundering Act, Cap. 423.
Introducing penalty for failure to maintain register of beneficial owners or notify the Registrar of any changes thereof	The principal Act is amended in section 115 by deleting subsection (5) and substituting for it the following: “(5) Where a company fails to comply with subsection (1), (2), (4) or (6), the company and every officer of the company who is in default shall be liable to a fine of not less than one hundred thousand shillings but not exceeding one million shillings.”. The principal Act is amended in section 116(4) by deleting the words “default fine” and substituting for them the words “fine of not less than one hundred thousand shillings but not exceeding one million shillings”.	To introduce penalties for companies that fail to maintain register of members and beneficial owners or notify the Registrar of any changes, to keep an index of the names of the members and beneficial owners of the company or to file annual returns.
Liquidators of companies to maintain accounting records and documents	The principal Act is amended in section 393 by adding a proviso immediately after subsection (2) as follows: “Provided that, the liquidator shall be responsible for maintaining accounting records and underlying documentations relating to the dissolution of a company for a period of at least ten years from the date of dissolution.”.	To require the liquidators of companies to maintain accounting records and documents relating to dissolution of companies.

CHANGES TO THE INSURANCE ACT, (CAP. 394)

FOCUS AREA	CHANGES	RATIONALE
Mandatory Insurance	The principal Act is amended by adding immediately after section 133 the following: "133A.-(1) Subject to the provisions of this Act and any other written law, a person shall not import goods or operate a public market, commercial building, marine vessel, ferry or pantoon without obtaining an insurance cover. (2) The Minister shall, by regulations, prescribe commercial buildings, public markets and imported goods requiring mandatory insurance."	To increase insurance uptake and enhance financial inclusion.

CHANGES TO THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT, (CAP. 306)

FOCUS AREA	CHANGES	RATIONALE
Imposition of fees on television decoder subscription	The principal Act is amended by adding immediately after section 164A the following: 164B.-(1) There is imposed a fee to be charged on television decoder subscription paid at a rate ranging from 500 to 2,000 shillings. (2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the fee shall be collected and accounted for."	To impose a fee to be charged on television decoder subscription paid by the user of decoder with the aim of increasing Government revenue.

CHANGES TO THE MINING ACT, (CAP. 123)

FOCUS AREA	CHANGES	RATIONALE
Reduction of the royalty rate on coal used as industrial raw materials and royalty rate on gold sold at refineries.	The principal Act is amended in section 87(1), by- (a) adding immediately after paragraph (c) the following: (d) "in the case of gold sold at refinery centers, of four per centum; (e) in the case of coal used as industrial raw material, of one per centum;"; (b) renaming paragraphs (d) and (e) as paragraphs (f) and (g), respectively.	To reduce the costs of production, attract investments, promote employment and ensure availability of adequate raw material for refinery centers.

CHANGES TO THE NATIONAL PAYMENT SYSTEMS ACT, (CAP. 437)

FOCUS AREA	CHANGES	RATIONALE
Reduction of maximum amounts for Electronic Money Transaction Levy on sending and withdrawing monies; and expanding the base on the same.	The principal Act is amended in section 46A, by- (a) deleting the marginal note and substituting for it the following: "Electronic money transactions levy" (b) deleting the words "mobile money transfer" wherever they appear and substituting for them the words "electronic money"; (c) deleting figure "10,000" appearing in subsection (1) and substituting for it figure "4,000"; (d) adding immediately after subsection (2) the following: "(3) The provisions of this section shall not apply to transactions involving payment of salaries by employers."	To reduce the transaction levy from a maximum of 10,000 shillings to 4,000 shillings in each transaction. Furthermore, The Act has indicated that the levy will not be applicable to transactions involving the payment of salaries by employers. The amendment aims to reduce the cost of living to citizens. However, the changes also means the widening of base for charging the Levy; whereby previously it was only charged on electronic mobile money transactions, but now the Levy will be applicable on all transactions involving electronic money

CHANGES TO THE FOREIGN VEHICLES TRANSIT CHARGES ACT, (CAP. 84)

DESCRIPTION	CHANGES	RATIONALE
Reduction of charges for transit foreign vehicles	The principal Act is amended in section 3 by adding a proviso to subsection (2) as follows: "Provided that, such charge shall be charged solely on a round trip to a destination within Mainland Tanzania." The principal Act is amended in the Schedule by deleting the words "USD 16" appearing in the third column of item 2 and substituting for them the words "USD 10".	To align the charges imposed in the country and those imposed in EAC, SADC and COMESA.

DESCRIPTION	CHANGES	RATIONALE
Introduction of a system of collective management of copyrights.	<p>The principal Act is amended generally by deleting the words "Society" and "Society's" and substituting for them the words "Office" and "Office's" respectively.</p> <p>The principal Act is amended in section 4 by inserting in their appropriate alphabetical order the following definitions:</p> <p>"collective management" means the exercise of copyright and related rights by organizations acting in the interest and on behalf of the owners of rights;</p> <p>"collective management organization" means an organization or body exercising copyright or related rights on behalf of the owners of rights, whose main object is to negotiate for the collection and distribution of royalties and the granting of licenses in respect of copyright works or performer's rights in return of an administrative fee;"</p> <p>Furthermore, the principal Act is amended by adding new Part VIA elaborating on the concept of COLLECTIVE MANAGEMENT OF COPYRIGHT. Under this part, the below issues are captured and elaborated:</p> <ul style="list-style-type: none"> — Licensing of collective management organizations; — Functions of collective management organization; — Conditions for issuance of licence; — Submission of financial year report to Office; — Immunity; — Appeal; and — Collective management organization regulations. 	<p>To introduce a system of collective management of copyrights regarding its roles.</p> <p>Also to impose a requirement for collective management organizations to submit reports of its operations and audited accounts to the Copyright Office. The aim is to ensure accountability and strengthening the management of copyright and neighboring rights.</p>
Roles and Functions of the Copyright Office	<p>The principal Act is amended in section 46 by deleting the marginal note and substituting for it the following: "Administration of copyright and neighboring rights".</p> <p>The principal Act is amended by repealing section 47 and replacing for it the following: "47. The functions of the Copyright Office shall be to-</p> <ol style="list-style-type: none"> (a) promote and protect the interest of holders of copyright and neighboring rights in the administration of copyright; (b) maintain registers of works, productions and associations of authors, performers, translators, producers of sound recordings, broadcasters and publishers; (c) search for, identify and publish the rights of owners; (d) collect and distribute royalties in respect of copyright works or performers rights in areas where collective management organizations do not operate; (e) print, publish, issue or circulate any information, report, periodical, books, pamphlet, leaflet or any other material relating to copyright and rights of performers, producers of sound recordings and broadcasters; (f) supervise and issue licenses to the collective management organizations to administer the rights of their members; (g) give assistance in establishing a collecting organization for any class of copyright owners; (h) deal with issues of anti-piracy; and (i) advise the Minister on all matters relating to copyright." <p>The principal Act is amended in section 48, by-</p> <ol style="list-style-type: none"> (a) deleting paragraph (a) and substituting for it the following: "(a) to approve the minimum rates of royalties to be levied in respect of uses to be made of works licensed by it;" and (b) deleting the word "registering" appearing in paragraph (b) and substituting for it the word "licensing". 	<p>The aim of the amendment is to separate the role of the Copyright Office and role of collective management organization.</p>
Imposition of copyright levy	<p>The principal Act is amended by adding immediately after section 48 the following:</p> <p>"48A.-(1) There is imposed a copyright levy at a rate of 1.5 percent to be charged on the value of radio/TV set enabling recording, analogue audio recorders, analogue video recorders, CD/DVD copier, digital jukebox and MP 3 player.</p> <p>(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the levy shall be collected and accounted for."</p>	<p>To introduce a copyright levy a rate of 1.5 percent to be charged on blank material, apparatus, device or equipment used or capable of being used to copy protected work.</p>

FOCUS AREA	CHANGES	RATIONALE
Easier granting of tax exemption to strategic investors	The principal Act is amended in section 20(8) by deleting the words “the Minister for finance shall confer such additional fiscal incentives as approved by the National Investment Steering Committee under an order published in the Gazette” and substituting for them the words “such fiscal incentives shall be granted in accordance with the relevant tax law”.	To harmonize the provisions of the Act and the tax laws in relation to granting of tax exemption.

CHANGES TO THE PORTS ACT, (CAP. 166)

DESCRIPTION	CHANGES	RATIONALE
Tanzania Revenue Authority (TRA) to collect wharfage revenue.	The principal Act is amended in section 67 by deleting subsection (3) and substituting for it the following: “(3) The Tanzania Revenue Authority shall collect wharfage revenue and deposit the same in a bank account opened at the Bank of Tanzania and the revenue shall be disbursed to the Authority by the Paymaster General.”.	To revert to TRA with the obligation of collecting wharfage revenue.





SWAHILI VERSION OF THE FINANCE ACT 2022 ANALYSIS

UCHAMBUZI WA VIPENGELE MUHIMU KWENYE SHERIA YA FEDHA YA MWAKA 2022, YENYE KULETA MABADILIKIO KATIKA SHERIA ZA KODI NA SHERIA NYINGINE HUSIKA NCHINI TANZANIA

SHERIA	MABADILIKIO	LENGO
Sheria ya Kodi ya Mapato, Sura ya 332	Kifungu cha 3 kimerekebishwa kwa kuongeza tafsiri ya maneno "digital market place" na "electronic services"	Kupanua wigo wa kodi kwa kutoza huduma za kidigitali.
	Kifungu cha 10 kimerekebishwa ili kumpa Waziri mamlaka ya kusamehe kodi ya mapato kwa uwekezaji chini ya Sheria ya Uwekezaji, Sura ya 38, na kupata ridhaa ya Baraza la Mawaziri.	Lengo la marekebisho haya ni kuvutia uwekezaji nchini na kuwianisha masharti ya Sheria hii na masharti ya sheria za kodi kuhusu utaratibu wa kutoa misamaha ya kodi.
	Kifungu cha 32 kimerekebishwa ili kujumuisha katika masharti ya kifungu hicho faida inayopatikana kutoka katika mikopo mbadala.	Marekebisho haya yamelenga kuziondolea benki wajibu wa kulipa kodi ya ongezeko la mtaji katika miamala ya mauzo ya mali iliyouzwa kupitia utaratibu wa mkopo mbadala.
	Kifungu cha 66(4) kimerekebishwa	Lengo ni kuendana na mabadiliko ya teknolojia kwa kujumuisha uendeshaji na usimamizi wa biashara unaofanyika kwa njia za kielektroniki.
	Kifungu cha 69 kimerekebishwa	Lengo ni kuongeza malipo ya rasilimali pamoja na huduma za kidigitali zinazotolewa na watoa huduma wasio na makazi hapa nchini kwa lengo la kupanua wigo wa kodi.
	Vifungu vya 4 na 79 vimerekebishwa	Lengo ni kuweka utaratibu maalum wa utozaji wa kodi ya mapato kwa walipa kodi binafsi wadogo wanaojishughulisha na uchimbaji wa madini ili kuwezesha kodi kukusanywa pale wanapouza madini kutokana na mazingira ya kazi yao.
	Kifungu cha 82 kimerekebishwa ili kuwezesha wapangaji binafsi kuzuia kodi ya mapato kwenye malipo ya pango ya nyumba za biashara na makazi. Pia Sheria imerekebishwa ili kuondoa sharti la kukata kodi ya zuio kwenye malipo ya riba za hati fungani za makampuni na manispaa.	Lengo la marekebisho haya ni kuleta ufanisi wa ukusanyaji wa kodi ya pango na kuongeza vyanzo mbadala vya fedha kwa ajili ya kugharamia miradi ya maendeleo.
	Sheria imerekebishwa kuongeza kifungu kipya cha 90A ili kutoza kodi ya mapato ya asilimia 2 (2%) kwenye malipo yanayofanywa kwa watoa huduma za kidijitali wasio wakazi nchini.	Lengo ni kupanua wigo wa kodi na kuongeza mapato ya Serikali.
	Marekebisho katika Jedwali la Kwanza kwa kurekebisha kiwango cha kodi kwenye daraja la juu la mauzo kwa walipakodi binafsi wadogo. Sasa kiwango cha kodi kitakuwa asilimia 3.5 (3.5%) ya mauzo kwa walipakodi wenye mauzo yanayozidi Tshs 11,000,000 na yasiyozidi Tshs 100,000,000.	Lengo ni kuongeza uwazi na kurahisisha ukadiraji na ulipaji wa kodi.
	Sheria imerekebishwa katika Jedwali la Kwanza kwa kutambulisha kodi maalumu za mwaka kwa magari ya mizigo na mabasi ya abiria. Kodi hizi zinatofautiana kulingana na uzito wa mizigo unaobebwa na gari husika kwa magari ya mizigo na idadi ya viti kwenye basi husika la abiria.	Lengo la marekebisho haya ni kuweka mfumo wa kodi unaotabirika
	Jedwali la Kwanza limerekebishwa kwa kupunguza kiwango cha kodi ya zuio katika malipo ya mrabaha ya filamu kwa watoa huduma wa nje ya nchi.	Lengo ni kuongeza ajira, kukuza tasnia ya filamu na kuchochea uhamishaji wa ujuzi
	Jedwali la Pili limefanyiwa marekebisho ili kusamehe kodi ya ongezeko la mtaji kwenye uhamishaji wa haki na taarifa za uchimbaji madini kwenda kampuni za ubia, uhamishaji wa hisa kwenda Serikalini, na kwenye hisa ambazo Serikali imepata kupitia Msajili wa Hazina.	Lengo la marekebisho haya ni kuwezesha Serikali kutekeleza majukumu yake ya kimkatiba na kuhakikisha kuwa uhamishaji wa haki na taarifa za madini unafanyika kwa wakati.

SHERIA	MABADILIKO	LENGO
Sheria ya Kodi ya Ongezeko la Thamani, Sura 148	Kifungu cha 6 kimerekebishwa ili kumpa Waziri mamlaka ya kusamehe kodi ya ongezeko la thamani kwa wawekezaji mahiri maalum baada ya kuidhinishwa na Kamati ya Taifa ya Uwekezaji.	Lengo la hatua hii ni kufanikisha maendeleo ya sekta ya uwekezaji nchini na kuondoa mgongano wa kisheria katika taratibu za utoaji wa vivutio vya kikodi kati ya Sheria ya Uwekezaji na Sheria ya Kodi ya Ongezeko la Thamani.
	Kifungu cha 64 kimerekebishwa ili kurahisisha utaratibu wa usajili wa walipa kodi wanaotoa huduma za kidigitali bila ya kuwa na makazi hapa nchini.	Lengo ni kuwezesha ukusanyaji wa kodi ya ongezeko la thamani kwenye biashara zinazofanyika kwa njia ya mtandao.
	Kifungu cha 94 kimerekebishwa ili kumuwezesha Waziri kutengeneza kanuni kwa ajili ya kuweka utaratibu wa kushughulikia mikopo mbadala.	Marekebisho haya yanalenga kuweka usawa kayika ushughulikiwaji wa mikopo mbadala na mikopo inayotolewa kwa utaratibu wa kawaida, kuchachua ukuaji wa bidhaa nyingine za mikopo na kuweka usawa katika ulipaji wa kodi.
	Jedwali limerekebishwa katika Sehemu ya kwanza ili kufuta msamaha wa kodi ya ongezeko la thamani kwenye simu janja za mkononi, vishikwambi na modemu pamoja na huduma za kukodi ndege.	Lengo ni kupanua wigo wa kodi na kuongeza mapato ya Serikali.
	Jedwali limerekebishwa katika Sehemu ya kwanza na ya pili ili kusamehe kodi ya ongezeko la thamani kwenye; <ol style="list-style-type: none"> 1. Miti ambayo haijachakatwa kwa lengo la kuchochea ukuaji wa sekta ya misitu na kuwa na usimamizi endelevu wa rasilimali za misitu; 2. Vifaa vya kupima kiwango cha maji na unyevunyevu na vifaa vya utabiri wa hali ya hewa kwa lengo la kukuza utafiti na kuendeleza sekta ya kilimo pamoja na kuimarisha shughuli za utabiri wa hali ya hewa nchini; 3. Mtindi na maziwa yanayozalishwa kwa joto la juu na kudumu kwa muda mrefu (UHT Milk); 4. Vifungashio vya maziwa kwa lengo la kutoa unafuu kwa watumiaji wa bidhaa za maziwa, kulinda viwanda vya ndani na kuongeza ajira; 5. Hereni za mifugo na vifaa vingine vya ufugaji vinavyotambulika kwa lengo la kuleta ufanisi katika utambuzi, usajili na ufuatiliaji wa mifugo nchini; 6. Vanila ya kijani isiyochakatwa, vyandarua vinavyotumika katika uzalishaji wa mbogamboga na maua pamoja na vifaa vya uvuvi kwa lengo la kuchochea ukuaji wa sekta ya kilimo na uvuvi nchini; 7. Kamba za katani kwa lengo la kukuza kilimo cha zao la katani na kuongeza ajira; 8. Magari yenye jokofu na vyumba vya ubaridi kwa lengo la kuchochea ukuaji wa sekta ya kilimo, ufugaji na uvuvi nchini; 9. Vifaa vya machinjio ili kuhamasisha uchakataji bora wa nyama nchini; 10. Malighafi zinazotumika kuzalisha mbolea nchini kwa ajili ya kuwapa unafuu wazalishaji wa bidhaa hiyo nchini na kulinda viwanda vya ndani; 11. Mashine za kutengeneza mbolea kwa lengo la kutoa unafuu kwa wazalishaji wa mbolea na kuvutia uwekezaji nchini; na 12. Bidhaa za mafuta ya kula yaliyochakatwa mara mbili Pamoja, malighafi pamoja na vifungashio vyake zinazozalishwa nchini kwa kipindi cha mwaka mmoja (1 Julai 2022 mpaka 30 Juni 2023) kwa lengo la kuleta unafuu kwa wazalishaji na walaji. 	

SHERIA	MABADILIKO	LENGO
Sheria ya Usimamizi wa Kodi, Sura ya 438	Kifungu cha 3 kinarekebishwa kwa kujumuisha risiti zinazotolewa kupitia mifumo mbalimbali ya kielektroniki au simu za mikononi katika tafsiri ya neno "mashine ya kutoa risiti za kielektroniki".	Lengo la hatua hii ni kutambua risiti za kielektroniki kama risiti halali kwa matakwa ya kikodi.
	Kifungu cha 22 kimerekebishwa ili kuweka takwa la kisheria la usajili wa Namba ya Mlipakodi (TIN) kwa kila mtanzania mwenye umri kuanzia miaka 18 na zaidi ambao kwa hali ya kawaida watakuwa wamepata vitambulisho vya taifa au namba ya utambulisho wa taifa nchini. Mabadiliko haya yataanza Tarehe 1 Januari 2023.	Lengo ni kurahisisha usajili wa Namba za Mlipakodi wa watazania wote na kupanua wigo wa kodi.
	Kifungu cha 28 kimerekebishwa	Lengo ni kutoa masharti yanayohusu mamlaka ya utoaji leseni, usimamizi na ufuatijaji wa mienendo ya washauri wa kodi.
	Sheria hii imerekebishwa kwa kuongeza kifungu kipya cha 37A mara baada ya kifungu cha 37	Lengo ni kuweka takwa la lazima la kuwasilisha taarifa rasmi za kodi kwa njia ya kielektroniki.
	Sheria hii imerekebishwa kwa kuongeza kifungu kipya cha 45A mara baada ya kifungu cha 45	Lengo ni kuweka utaratibu wa usajili wa maghala ili kuwezesha ufuatijaji wa kodi.
	Vifungu 86 na 87 vimerekebishwa, pia sheria imeongeza kifungu Kipya cha 91A	Lengo ni kuongeza ufasaha wa vifungu vya adhabu na kuhuisha vifungu vya adhabu vya ushuru wa bidhaa.

SHERIA	MABADILIKO	LENGO
Sheria ya Ushuru wa Bidhaa, Sura ya 147	Vifungu vya 16 na 18 vimerekebishwa ili kuwianisha mfumo wa adhabu katika sheria za kodi.	Lengo la marekebesho haya ni kuhakikisha kuwa adhabu zitakazotumika dhidi ya makosa ya kikodi ni zile zilizoainishwa katika Sheria ya Usimamizi wa Kodi.
	Vifungu vya 124 na 125 vimerekebishwa ili kujumuisha katika masharti ya vifungu hivyo watoa huduma wa televisheni za kulipia wanaotumia miundombinu mingine tofauti na ile ya ardhini.	Lengo ni kupanua wigo wa kodi.
	Jedwali la nne limefanyiwa marekebesho ili kubainisha viwango vya ushuru wa bidhaa kwenye bidhaa za sukari na betri za maji.	Lengo ni kupanua wigo wa kodi na kulinda afya za walaji na mazingira.
	Vilevile, Jedwali la nne limerekebishwa ili kusamehe ushuru wa bidhaa kwenye vifungashio vya maua, matunda na mbogamboga	Lengo ni kuwapunguzia gharama wauzaji wa bidhaa hizo nje ya nchi na kuongeza ushindani wa bidhaa hizo katika masoko ya kimataifa.

SHERIA	MABADILIKO	LENGO
Sheria ya Mafunzo ya Ufundi Stadi, Sura ya 82	Kifungu cha 19 kimerekebishwa kwa lengo la kutoa motisha kwa waajiri wanaowapa nafasi ya mafunzo kwa vitendo wahitimu wa vyuo vikuu chini ya mpango wa TAESA katika maeneo yao ya kazi.	Lengo la marekebesho hayo ni kuongeza idadi ya wanufaika wa mafunzo hayo hivyo kuwawezesha kupata ujuzi na uzoefu wa kazi kabla ya ajira.

SHERIA	MABADILIKO	LENGO
Sheria ya Fedha ya Serikali za Mitaa, Sura ya 290	Jedwali limerekebishwa ili kupunguza ushuru wa mazao kwenye misitu na kusamehe ushuru kwenye mbegu	Lengo ni kukuza sekta ya misitu na kuwapa unafuu wakulima na kuongeza tija kwenye uzalishaji wa mazao mbalimbali.

SHERIA	MABADILIKO	LENGO
Sheria ya Michezo ya Kubahatisha, Sura ya 41	Kifungu cha 3 kimerekebishwa katika tafsiri ya maneno "shughuli za michezo ya kubahatisha"	Lengo ni kujumuisha shughuli za michezo ya kubahatisha kwa njia ya mtandao na kuongeza tafsiri ya misamiati ambayo ilikuwa haijatafsiriwa katika Sheria.
	Kifungu cha 31 kimerekebishwa	Lengo ni kuainisha masharti ya Sheria ya Usimamizi wa Kodi yatakayotumika katika kodi ya michezo ya kubahatisha.
	Vilevile, kifungu cha 31A kimerekebishwa	Lengo ni kuweka utaratibu wa ukusanyaji wa kodi kwenye zawadi za ushindi katika michezo ya kubahatisha.

SHERIA	MABADILIKO	LENGO
Sheria ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196	Jedwali limerekebishwa ili kuweka tozo ya usafirishaji wa vyuma chakavu nje ya nchi.	Lengo la marekebisho haya ni kulinda viwanda vya ndani na kuhakikisha upatikanaji wa malighafi kwa viwanda vya ndani vya bidhaa za chuma.

SHERIA	MABADILIKO	LENGO
Sheria ya Rufaa za Kodi, Sura ya 408	Kifungu cha 22 kimerekebishwa ili kuhakikisha migogoro ya kikodi inatatuliwa kati ya Mamlaka ya Mapato na walipakodi bila kuhusisha msuluhishi wa kati.	Lengo la marekebisho haya ni kuwezesha utatuzi wa migogoro kwa haraka na kwa gharama nafuu kwa pande husika.

SHERIA	MABADILIKO	LENGO
Sheria ya Mfuko wa Fidia kwa Wafanyakazi, SURA 263	Sheria hii imefanyiwa marekebisho kwa kupunguza kiwango cha mchango kwa sekta binafsi kutoka asilimia 0.6 inayotozwa sasa hadi asilimia 0.5 ya mapato ghafi ya wafanyakazi.	Lengo la hatua hii ni kuleta usawa katika uchangiaji kati ya wafanyakazi wa sekta binafsi na wa umma.

SHERIA	MABADILIKO	LENGO
Sheria ya Usajili wa Majina ya Biashara, Sura ya 213	Kifungu cha 2 tafsiri ya neno "mmiliki mnufaika" imerekebishwa	Lengo ni kuwianisha tafsiri hiyo na ile iliyotolewa katika Sheria ya Kudhibiti Utakasishaji wa Fedha Haramu, Sura ya 423.
	Vifungu vya 4 na 6 vimerekebishwa	Lengo ni kuweka takwa la kuwasilisha taarifa za wamiliki wanufaika wakati wa usajili kwa biashara zinazoendeshwa kwa ubia.
	Kifungu cha 13 kimerekebishwa ili kuweka faini kwa kushindwa kutoa taarifa zinazohusiana na wamiliki wanufaika wa ubia.	Lengo la marekebisho haya ni kuhakikisha uzingatiaji wa sheria na upatikanaji wa taarifa za wamiliki wanufaika.

SHERIA	MABADILIKO	LENGO
Sheria ya Makampuni, Sura ya 212	kifungu cha 2 tafsiri ya neno “mmiliki mnufaika” imerekebishwa	Lengo ni kuwianisha tafsiri hiyo na ile iliyotolewa katika Sheria ya Kudhibiti Utakasishaji wa Fedha Haramu, Sura ya 423.
	Vifungu vya 115 na 116 vimerekebishwa	Lengo ni kuweka adhabu kwa makampuni ambayo yatashindwa kutunza rejesta ya wanachama na wamiliki wanufaika au kutoa taarifa ya mabadiliko kwenye rejesta, kushindwa kuweka fahirisi ya majina ya wanachama na wamiliki wanufaika wa kampuni na kushindwa kuwasilisha ritani ya kila mwaka ya kampuni.
	Kifungu cha 393 kimerekebishwa	Lengo ni kuweka wajibu kwa wafilisi wa makampuni kutunza kumbukumbu za hesabu na nyaraka zinazohusiana na ufilisi wa makampuni.

SHERIA	MABADILIKO	LENGO
Sheria ya Bima, Sura ya 394	Sheria imerekebishwa kwa kuongeza kifungu kipya cha 133A kinachoweke masharti ya bima ya lazima kwa majengo ya biashara, masoko ya umma, bidhaa zinazoagizwa kutoka nje ya nchi, vyombo vya majini na vivuko.	Lengo la marekebisho haya ni kuongeza matumizi ya bima na kuimarisha ushirikishwaji wa kifedha.

SHERIA	MABADILIKO	LENGO
Sheria ya Mawasiliano ya Kielektroniki na Posta, Sura ya 306	Sheria imerekebishwa kwa kuongeza kifungu kipya cha 164B ili kutoza ada ya matumizi ya king'amuzi kulingana na kiwango cha matumizi.	Lengo ni kuongeza mapato ya Serikali.

SHERIA	MABADILIKO	LENGO
Sheria ya Madini, Sura ya 123	kifungu cha 87(1) kimerekebishwa kwa lengo la kupunguza kiwango cha mrabaha kwa makaa ya mawe yanayotumika kama malighafi ya viwandani na kiwango cha mrabaha kinacholipwa kwa dhahabu zinazouzwa katika vituo vya kusafisha madini.	Lengo la marekebisho haya ni kupunguza gharama za uzalishaji, kuvutia uwekezaji, kukuza ajira na kuhakikisha kuwa vituo vya kusafisha madini vinapata malighafi ya kutosha.

SHERIA	MABADILIKO	LENGO
Sheria ya Mifumo ya Malipo, Sura ya 437	Kifungu cha 46A kimerekebishwa kwa kubadilisha wigo wa tozo za miamala kutoka kwenye miamala ya simu pekee na kuwa kwenye miamala yote ya kutuma na kupokea fedha; Pia mabadiliko yamefanyikwa kwenye kifungu hicho yanayolenga kupunguza ukomo wa juu wa tozo ya muamala kutoka kiwango kisichozidi shilingi 10,000 hadi shilingi 4000 kwa kila muamala wa kutuma au kutoa fedha.	Lengo la marekebisho haya ni kupunguza makali ya maisha kwa wananchi. Hata hivyo, marekebisho ya kupanua wigo wa tozo husika ina maanisha kila muamala wa kielektroniki wa kutoa na kupokea fedha utakuwa na tozo

SHERIA	MABADILIKO	LENGO
Sheria ya Magari ya Kigeni, Sura ya 84	Sheria imerekebishwa kwenye Jedwali ili kupunguza ada ya magari ya kigeni yanayozidi ekseli 3 yanayopita nchini kutoka dola za kimarekani 16 hadi dola za kimarekani 10.	Lengo ni kuwianisha viwango vya ada zinazotowza nchini na zile zinazotowza katika ukanda wa Jumuiya ya Afrika Mashariki, Jumuiya ya Maendeleo ya Nchi za Kusini mwa Afrika, na Soko la Pamoja la Mashariki na Kusini mwa Afrika.

SHERIA	MABADILIKO	LENGO
Sheria ya Hakimiliki na Hakishirikishi, Sura ya 218	Sheria imerekebisha kwa kuanzisha tozo ya asilimia 1.5 (1.5%) katika vifaa vinavyotumika kuzalisha, kusambaza, kudurufu na kutunza kazi za sanaa, uandishi na ubunifu mwingine.	Lengo ni kuongeza mapato ya Serikali.
	Marekebisho ya jumla yanapendekezwa pia kwenye Sheria ili kuainisha wazi majukumu ya Ofisi ya Hakimiliki na kuweka mfumo wa usimamizi jumuishi wa hakimiliki.	Lengo la marekebisho yanayopendekezwa ni kutenganisha majukumu ya Ofisi ya Hakimiliki na majukumu ya taasisi za usimamizi jumuishi.
	Inapendekezwa pia kuweka wajibu kwa taasisi za usimamizi jumuishi kuwasilisha kwa Ofisi ya Hakimiliki taarifa zao za utendaji na hesabu zilizokaguliwa.	Lengo la marekebisho haya ni kuongeza uwajibikaji na kuimarisha usimamizi wa masuala yanayohusu hakimiliki na hakishirikishi.

SHERIA	MABADILIKO	LENGO
Sheria ya Uwekezaji Tanzania, Sura ya 38	Kifungu cha 20 kimerekebisha ili kuwezesha vivutio vya kikodi vilivyoidhinishwa na Kamati ya Uwekezaji ya Taifa kutolewa chini ya sheria husika za kodi.	Marekebisho haya yanalenga kuwianisha masharti ya Sheria hii na masharti ya sheria za kodi kuhusu utaratibu wa kutoa misamaha ya kodi.

SHERIA	MABADILIKO	LENGO
Sheria ya Bandari, Sura ya 166	Kifungu cha 67(3) kimerekebisha	Lengo ni kurudisha mamlaka ya kukusanya ushuru wa bandari kwa Mamlaka ya Mapato Tanzania.





If you require further elaborations from the Insights and Analysis herein, please contact us via:

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THANK YOU