



KEY AMENDMENTS INTRODUCED IN

Finance Act 2021



Audit • Tax • Advisory

INTRODUCTION

We have prepared this document covering the major amendments introduced through The Finance Act, 2021. We have covered the key amendments in the followings act while preparing this document:-

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For the complete amendments in the above Acts and other Acts not covered in this document, kindly refer to the Finance Act 2021, a link of which is given in our website, www.bsk.co.tz

Disclaimer:

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Highlights of amendments introduced through Finance Act 2021

- PE definition widened to include agents acting in various capacities.
- Exemption for Strategic Projects with a total tax payable exceeding one billion shillings, during the project.
- Withholding introduced on payments made for Agricultural, livestock and fisheries products, except when the payee is cooperative societies or cooperative unions.
- Withholding Tax Monthly Statement introduced in place of Half Yearly Statement.
- Change in Rates of Income Tax for Individuals to reduce the first slab rate from 9% to 8%.
- Exemption from tax on interest income derived by a person from government bonds of not less than three years issued and listed on the Dar es Salaam Stock Exchange from 1st July 2021.
- Procedures for supplies from Mainland to Zanzibar and vice versa clarified.
- Exemption Procedure amended/simplified and TRA given powers to issue exemption but restricted to certain class of persons.
- Deferment of Capital VAT on Capital Goods restricted to certain items.
- Scope of Zero rating the Good for use in International Transport extended to include international pipeline.
- Items added in Exemption Schedule Part I and Part II.
- TIN Application mandatory for employment also.
- Primary Data Server to be maintained in United Republic from 01/07/2022
- Penalties (in case of TP Adjustment) shall be 100% of the tax shortfall and not 100 % of the amount adjusted.
- TRA given powers to remit interest and penalties
- Development Levy on Airtime introduced.
- SDL is not applicable if number of employees is below 10.
- Religious institution providing public health are also exempted from paying SDL.

- Gaming tax of winning reduced from 20 to 15 percent.
- Personalized number plate fees reduced from Tshs 10 Million to Tshs 5 Million for every three years.
- Penalty of Tshs 500,000 per month for not submitting the returns to labour commissioner non-citizen employees.
- Increase in fuel levy and fuel toll by Tshs 100 each per litre.
- Property Tax to be paid at the time of payment of electricity.

The following items which were in budget speech have not been found in the Finance Act

- i) WCF reduction from 1% to 0.6%
- ii) Special Tax rate introduced for individuals engaged in small mining @ 3%
- iii) Reduction in outdoor advertisement fees
- iv) Reduction in TALA License Fee

Amendment in The Income Tax Act, (CAP. 332)

Changes in the Definition of “Permanent Establishment” (Amendment of Section 3)

A proviso has been added to Paragraph (a)

“Permanent Establishment means a place where a person carries on business and includes

- (a) A place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such;

Proviso added

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 conclude contracts or issues invoices on behalf of that person, unless his activities are limited to the purchase of goods or merchandise for that other person;
- (ii) 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
- (iii) 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.”

(So the definition of PE has now been widened to include those who have authority to conclude contracts, issue invoices, hold stock, or secure contracts)

Exemption for Strategic Projects (Amendment of Section 10)

Section 10 (4) has been replaced as under:-

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.”.

(Scope of exemption to strategic projects has been limited with exemption only available in case of strategic investors whose total tax payable exceeds one billion during the entire project period. The implementation of this will be a challenge as it is difficult to forecast the tax due during the tenure of the entire project. There is a need for clarity as to how the tax will be estimated and collected in the initial years)

Withholding from Agricultural, livestock and fisheries products (Introduction of Section 83B)

A new Section 83B has been introduced to read as under:-

Section 83 (B)

- 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.

(Scope of WHT has been widened. Paragraph 4 (c) prescribes the rate for Section 83 A as 2 percent and hence we presume this should also be 2 percent)

Withholding Tax Monthly Statement in place of Half Yearly Statement (Amendment of Section 84 (2))

Section 84 (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-”

- (a)** payments made by the agent during the period that are subject to withholding under Subdivision A
- (b)** the name and address of the withholder
- (c)** Taxpayer Identification Number of the withholder
- (d)** Income Tax withheld from each payment’ and
- (e)** Any other information that the Commissioner may prescribe

(Half yearly statements of Withholding tax has now been replaced with monthly statement. This is duplication as the details will be available in TRA portal)

Change in Rates of Income Tax for Individuals (Amendment of First Schedule)

The table in paragraph 1(1) is replaced with new table with changed rates of tax for individuals:-

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

Hence the monthly PAYE rates shall now be as under:-

Income (Per Month)	New Tax Rates
Is Upto Tshs. 270,000	NIL
Exceeds Tshs. 270,000 but does not exceed Tshs. 520,000	8% of Amount in excess of Tshs. 270,000.
Exceeds Tshs. 520,000 but does not exceed Tshs. 760,000	Tshs. 20,000 plus 20% of amount in excess of Tshs. 520,000
Exceeds Tshs. 760,000 but does not exceed Tshs. 1,000,000	Tshs. 68,000 plus 25% of amount in excess of Tshs. 760,000
Exceeds 1,000,000	Tshs. 128,000 plus 30% of amount in excess of Tshs. 1,000,000

Exempt Amounts (Amendment of Second Schedule)

Amendment of Sub Paragraph 1 (g) (iii) to read as under:-

1. The following amounts are exempt from Income Tax

(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 1st July 2021.

(This is a welcome amendment as it brings in the much needed clarity)

Amendment of The Value Added Tax Act, (CAP. 148)

Supplies from Zanzibar to Mainland and vice versa (Amendment of Second 3)

Section 3

- 2) Where in respect of any taxable supply of goods, the tax has been paid in Zanzibar pursuant to the law for the time being in force in 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 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 Zanzibar, the Tanzania Revenue Authority shall collect the value added tax and remit it to the Zanzibar Revenue Board.”

In this regard it may be noted that:-

- a) **The supply of locally manufactured goods in Mainland Tanzania which was Zero Rated, shall now be taxable at 18%.**
- b) **On supplying goods to Zanzibar, currently the VAT was being collected at Zanzibar which was resulting in double VAT charge. Now onwards, there will not be any VAT charge in Zanzibar, and TRA will settle the accounts with ZRB.**
- c) **On supply of goods from Zanzibar to Mainland, VAT shall be charged at Zanzibar. However if the VAT rate so charged is less than the rate applicable in Mainland Tanzania (which currently is the case) , the difference of VAT shall be collected by TRA.**
- d) **It is still not clear whether the input VAT can be claimed in Zanzibar for the purchases made from Mainland and vice versa.**

(With these new sub sections to Section 3, consequential section 55 A of the VAT Act 2014 has been repealed whereby locally manufactured goods in mainland were being treated Zero rated when supplied to Zanzibar which from now on will be vatable at 18 %)

Exemption Procedure amended (Amendment of Section 6 (2))

Existing

6.-(1) Except as otherwise provided for in the provisions of this Act or the Schedule –

- (a) a supply, class of supplies, import, or class of import shall not be exempt or zero-rated; and
- (b) a person or class of persons shall not be exempted from paying value added tax imposed under this Act.

~~(2) Notwithstanding the provisions of subsection (1), the Minister may, by order in the Gazette, grant Value Added tax exemption on imports by the Government or supply to the Government of goods or services to be used solely for relief of natural calamity or disaster.~~

Subsection (2) has been replaced as under:-

“(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.”;

Subsection (4), has been amended

by deleting the words “The order issued by the Minister” and substituting for them the words “The exemption issued by the Commissioner”;

Subsection (5), has been amended

“(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.”;

Subsection (7), has also been amended to define the Applicant

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

- a) a local manufacturer of long-lasting mosquito nets having a performance
- b) agreement with the Government of the United Republic;
- c) a Government entity;
- d) a local government authority;
- e) non-governmental organization; and
- f) 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.”.

(So Now Exemption powers have been given back to Commissioner General and only applicants specified under Sub Section (7) can avail the exemptions)

Deferment of Capital VAT on Capital Goods restricted to certain items (Amendment of Section 11 (10))

“(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.”.

(So Now Deferment of VAT on Capital Goods has bene restricted to good classifiable under Chapters 84, 85 and 90 of Annex 1 to Protocol on the Establishment of EAC Custom Union – while previously there was no such restriction.)

Scope of Zero rating the Good for use in International Transport extended (Amendment of Section 59)

Paragraph (f) added to Section 59 (3) to extend the scope of zero rating, to read as under:-

(f) a Supply of transportation and incidental services to an international pipeline.

Meaning of International Pipeline has also been added in Subsection (4) to Section 59 to read as under:-

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

Power to make regulations (Amendment of Section 92 (2) (g))

Section 94 (2) (g) has been amended to read as under:-

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

Amendment in the Schedule – Part I
(SUPPLIES AND IMPORTS EXEMPT FROM VALUE ADDED TAX)

The following items have been added or **deleted** in

Item 6

No	Implements	HSC
2	Aluminum and Stainless Steel Milk Cans	7310.29.90 7310.10.00 7612.90.90

In place of

No	Implements	HSC
2	Cans and end for beverages	7310.29.20

Item No 3

6.	Livestock Farming insurance
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Item No 7

1	Essential Human and veterinary medicine, drugs, medical equipment and packaging material which have been approved by the Minister responsible for health: Provided that, the packaging material is specifically designed for packing pharmaceutical products and printed for use by a local manufacturer whose name appears on the packaging material.
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Item No 15

11	Crude oil	2709.00.00
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Item No 21

Supply of solar panels, modules, solar charger controllers, solar inverter, ~~solar lights~~, vacuum tube solar collectors and solar battery.

Item No 27 – (New Item added)

“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”;

Amendment in the Schedule – Part II
(IMPORTS EXEMPT FROM VALUE ADDED TAX)

The following items have been added

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.

Amendment of The Tax Administration Act, (CAP. 438)

Scope of TIN Application requirement extended (Amendment of Section 22 (1))

“22 (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.”

(Now Employees are also bound to apply for TIN within fifteen days of starting the employment)

Amendment in Establishment of Tax Ombudsman (Section 28)

Some cosmetic amendments have been done in Section 28 A (1), 28 B (1), 28 B(3), 28 (C) and 28 D.

Translation Requirements (Amendment of Section 29)

Insertion of new Sub sections (3) to Section 29:-

29 (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.”

Maintenance of documents – Primary Data Server (Amendment of Section 35)

Insertion of new Sub sections (7), (8), (9), (10) to Section 35:-

35 (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.

35 (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.

35 (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.

35 (10) The requirements of subsections (7), (8) and (9) shall come into effect twelve months from 1st July, 2022”.

Extension of Time to file returns – (Amendment of Section 39)

39 (1) A person who is required to file a tax return under a tax law may apply to the Commissioner General for an extension of the time by which the return shall be filed.

39 (2) The application under subsection (1) shall be in writing and be made ~~within fifteen~~ **not less than fifteen days** before the due date for filing the return.

Notice to obtain information – (Amendment of Section 44)

44 (1) The Commissioner General may by a notice in writing require a person ~~who is~~ **whether or** not liable for tax –

- (a) to produce.....
- (b)
- (c).....

Objection to Tax Decisions– (Amendment of Section 51 (7))

51 (7) ~~An objection to tax decision~~ Notwithstanding subsection (1), an objection to tax decision on assessment or notice of liability to pay tax shall not be admitted unless the taxpayer has, within a period of thirty days from the date of service of tax decision, paid the amount of tax which is not in dispute or one third of the assessed tax decision whichever amount is greater.

Manner and place of paying Tax (including property tax)– (Amendment of Section 56)

56 (1) A Taxpayer shall pay tax –

- (a) at any tax office;
- (b) at any bank approved for that purpose by Commissioner General;
- (c) through a mobile phone system
- (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.

(e) in any other manner prescribed by the Commissioner General.

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

Remission of interest and penalty (Amendment of Section 70)

70 (1)–Where the Commissioner General is satisfied that there is good cause to remit interest or penalty imposed under any tax law, he may remit the whole or part of the interest or penalty payable by that person.

~~70 (2) The minister may, by regulations or order published in the Gazette prescribe eligibility duration and procedure of accessing the remission provided for under this section.~~

(Now Powers to waive the Interest and Penalties have been given to Commissioner General, TRA without involvement of minister)

Short Levy or erroneous refund (Amendment of Section 74)

74 (1) Where any duty **or tax** has been short levied or erroneously refunded, a person who ought to have paid the amount short levied or to whom the refund has erroneously been made, shall, on demand by the Commissioner General, pay the amount short levied or repay the amount erroneously refunded.

Penalties (in case of TP Adjustment) (Amendment of Section 79)

79 (1) A person is liable to penalty if he –

(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

79 2) The Penalty shall be –

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

(This is a welcome change as currently this penalty as per Regulations was one hundred percent of the amount adjusted)

Offence for impending tax administration (Scope Extended) (Amendment of Section 85)

85 (3) In this section, “impending administration of tax law includes –

(l) failure to provide 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.

(The above two items have been added to the list of offence to impend tax administration)

Collection of Fine (Section 92A repealed)

~~92A Any amount of penalty or fine imposed against any person under this Act or any other tax law by a court in a criminal proceeding or by the Commissioner General, such amount of penalty or fine shall be collected and deposited by the Commissioner General as a tax revenue in the same manner as other taxes and Government debts.~~

(Now the penalties imposed by the court shall be collected by Judiciary and not by TRA)

Amendment of The Companies Act, (CAP. 212)

Section 85 of the Act has been repealed and replaced with a new section to read as under-

14 (2) – With the memorandum, there shall be delivered a statement in the prescribed form 5

85.-(1) Notwithstanding anything contained in its memorandum and articles of association,

a company shall not, with effect 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 1st July, 2021.”

Consequentially Section 86 has also been amended to delete the words “Share Warrant” wherever they appear in that section.

Section 117 has also been repealed. (For entries in register in relation to share warrant)

Amendment of The Electronic and Postal Communications Act (CAP. 306)

Development Levy on Airtime (Introduction of Section 164 A)

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.”

Amendment of The Excise (Management and Tariff) Act, (CAP. 212)

Amendment of Section 124

Subsection (5A), to have a new paragraph (c) to read as under:-

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

Subsection (6A), to have a new paragraph (c) to read as under:-

c) a payment system provider licensed under the National Payment Systems Act for money transfer and payment service.

Amendment of Fourth Schedule (Please Refer Annexure 1)

Amendment of The Vocational Education and Training Act, (CAP. 82)

Section 14 (1) Amended to delete the words “**four**” and substitute for it the word “**ten**”

(Hence the rate of SDL shall not be applicable where the number of employees are less than ten.)

Section 19 (1) (e) amended to include the organization providing public health.

Organizations providing public health shall not be liable to pay SDL.

Amendment of The Gaming Act, (CAP. 41)

Reduction in Gaming Tax on Winning (Amendment of Section 31A)

Section 31 A has been amended whereby the gaming tax on winning shall now be fifteen percent in place of existing twenty percent.

Virtual Games and other Gaming Products in included in Second Schedule

No	Item	Rates
1	Sports Betting	Twenty Five percent of Gross Gaming Revenue Provided that five percent of the tax shall be allocated to the Sports Development Fund
6	Virtual Games	Ten Percent of the Gross Gaming Revenue
7	Other Gaming Products Licensed under section 51	Ten Percent of the Gross Gaming Revenue

Amendment of The Motor Vehicle (Tax on Registration and Transfer) Act, (CAP. 124)

Paragraph (3) of the First Schedule amended to reduce the Registration Fee with personalized identification from Tshs. 10,000,000 to Tshs. 5,000,000 for every three years.

Amendment of The Non-Citizens (Employment Regulation) Act, (CAP. 136)

Section 16 amended by inserting subsection 3 to read as under:-

16(3) – A person who fails to submit a return to the Labour Commissioner or 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.

Amendment of The Road and Fuel Tolls Act, (CAP. 220)

Section 4A amended to increase the fuel levy on petrol and diesel from Tshs 263 per litre to Tshs 363 per litre.

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.”.

Second schedule has also been amended to increase the rate of toll on petrol and diesel from Tshs 313 per litre to Tshs 413 per litre.

Amendment of The Stamp Duty Act, (CAP. 189)

The entire schedule to the Stamp Duty Act has been deleted and substituted with a new schedule.

The new schedule is attached to this paper as Annexure 2.

Amendment of The Tax Revenue Appeals Act, (CAP. 408)

Section 22 has been amended by inserting subsection (7) and (8) to read as under:-

“(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”.

ANNEXURE 1

ANNEXURE 1

The Excise (Management and Tariff) Act, 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 substitution 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 per litre
	2208.30.00	- Whiskies	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre
	2208.60.00	- Vodka	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre
	2208.70.00	- Liqueurs and cordials	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre

		- Other:			
2208.90.10		--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre
2208.90.90		--- Other	l	Tshs. 3,655.05 per litre	Tshs. 4,386.0 6 per litre

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

**

ANNEXURE 2

ANNEXURE 2

The Stamp Duty 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 (a) of an amount not exceeding TShs. 1,000/= (b) of an amount exceeding TShs. 1,000/=	Nil Tshs. 2000
2.	ADMINISTRATION BOND:	

	(a) where the amount is less than TShs. 1,000/= (b) where the amount is TShs. 1,000/= or more	Nil 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. Exemptions: (a) Affidavit or declaration in writing when made— (i) for the immediate purpose of being filed or used in any court or before an officer of any court; or (ii) for the sole purpose of enabling any person to receive any pension or charitable allowance. (b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry. (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: (a) if relating to the sale of a bill of exchange (b) if not otherwise provided for: (i) for a sum of money not exceeding TShs. 1,000/= (ii) for a sum of money of TShs. 1,000/= or more (iii) where no sum of money is involved Exemptions: (1) Agreement or memorandum of an agreement— (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or a Memorandum chargeable under No. 41 (b) made in the form of tenders to the Government for or relating to any loan. (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. (d) made with the Government, the Community or any institution or corporation. (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 Nil Tshs. 2000 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: (1) The deposit of title-deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security). (2) The hypothecation, pawn or pledge of movable	Tshs. 2000

	property, where such deposit, hypothecation, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt.	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: (a) Where the amount is less than TShs. 1,000/=	Nil
	(b) In any other case	Tshs. 2000
	Exemptions: (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. (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: Exemptions: 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: (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). Exemptions: (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. (b) Bill of lading when executed out of Tanzania and relating to property to be delivered in Tanzania.	Nil

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>	<p>1 percent of the base value of the bond</p>
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>	<p>1 percent of the value of the bond but not exceeding TShs. 10,000/=</p>
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>	<p>Tshs. 2000</p>
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>	<p>0.5 percent for the first TShs. 100,000/=, then 1 percent for value in excess of TShs.</p>

		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>

	<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>

	<p>Land Registry, the Registry of Documents or the Mining Registry.</p> <p>(b) Duplicate or copy of any Contract of Service made under the provisions of the Employment and Labour Relations Act</p>	
25.	<p>CUSTOMS BOND:</p> <p>(a) Where the amount does not exceed TShs.9,999/=.</p>	TShs.2000/=
	<p>(b) In any other case.</p>	TShs. 40 per 1,000, the maximum should not exceed Tshs. 5000/=
26.	<p>DEBENTURE:</p> <p>Explanation - The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p> <p>(a) If transferable by endorsement or by separate instrument of transfer.</p> <p>(b) If transferable by delivery.</p> <p>Exemptions: 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. See also Bond (No. 14) and section 66</p>	<p>The same duty as a Mortgage (No.39) for the same amount.</p> <p>The same duty as a Share Warrant (No.57)</p>
27.	DEED POLL if attested and not otherwise provided for.	Tshs. 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/=

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. Exemptions: 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: Where by such lease the rent is fixed and no premium is paid or delivered— <ul style="list-style-type: none"> (i) where the lease purports to be for a term of less than one year. (ii) where the lease purports to be for a term of not less than one year but not more than three years. (iii) where the lease does not purport to be for any definite term. (iv) where the lease purports to be in perpetuity. <ul style="list-style-type: none"> (b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved. (c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved Exemptions: <ul style="list-style-type: none"> (a) Claims issued under the Mining Act and regulations made thereunder. (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

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: (a) If accompanied by articles of association under the law in force in Tanzania relating to companies. (b) If not so accompanied. Exemptions: Memorandum of any Association not formed for profit and registered under the law in force in Tanzania relating to companies.	Tshs. 10,000 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): (a) Where the amount does not exceed TShs.1,000/=. (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. “Exemption:- A mortgage bond as provided under the Export Processing Zones Act”	1 percent of instrument, not exceeding a maximum of TShs. 10,000/= 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

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>	<p>0.25 percent for the first TShs. 100,000/= then 1 percent of TShs. 100,000/=</p>
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: 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>

	<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— 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: Letter of cover or engagement to issue a policy of insurance: 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: 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>

	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: Receipt— 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>

	<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/=

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: 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: 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>	<p>0.25 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=</p>
57.	<p>SHARE WARRANTS to bearer issued under any written law relating to companies.</p> <p>Exemptions: 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>	<p>0.17 percent for the first TShs. 100,000/=, then 1.3 percent of value in excess of TShs. 100,000/=</p>

	<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: 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 * 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> <ul style="list-style-type: none"> (a) of shares; (b) of other financial securities, by companies listed by the Dar es Salaam Stock Exchange. <p>Transfers by endorsement-</p> <ul style="list-style-type: none"> (1) of a bill of exchange, cheque or promissory note; (2) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title of goods; (3) of a policy of insurance. 	
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> <ul style="list-style-type: none"> (a) With respect to claims- <ul style="list-style-type: none"> (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. (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. (b) With respect to mining lease- <ul style="list-style-type: none"> (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; (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. (c) Where, in any such agreement, the consideration 	<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: 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. 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. Exemptions: Wills, codicils of wills, or other testamentary instruments	Tshs. 2000

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