

THE UNITED REPUBLIC OF TANZANIA

SPECIAL BILL SUPPLEMENT**No.2****12th June, 2018**

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THE FINANCE ACT, 2018

ARRANGEMENT OF PARTS

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NOTICE

This Bill to be submitted to the National Assembly is published for general information to the public with a statement of its objects and reasons.

Dodoma,
7th June, 2018

JOHN W. H. KIJAZI
Secretary to the Cabinet

A BILL
for

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

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- | | |
|--------------|---|
| Short title | 1. This Act may be cited as the Finance Act, 2018. |
| Commencement | 2. This Act shall come into operation on the 1 st day of July, 2018. |

PART II
AMENDMENT OF THE BANK OF TANZANIA ACT,
(CAP.197)

- | | |
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| Construction
Cap.197 | 3. This Part shall be read as one with the Bank of Tanzania Act, hereinafter referred to as the "principal Act". |
| Amendment of
section 34 | 4. The principal Act is amended in section 34 (1) by deleting paragraph (a) and substituting for it the following:
“(a) make direct advances to the Governments for the purposes of offsetting fluctuations between receipts from-
(i) voted and non voted funds which originated from the Consolidated Fund; and
(ii) payment of the Governments; and” |

**PART III
AMENDMENT OF THE BUSINESS LICENSING ACT,
(CAP.208)**

Construction
Cap.208

5. This Part shall be read as one with the Business Licensing Act, hereinafter referred to as the "principal Act".

Amendment of
section 5

6. The principal Act is amended in section 5, by-

- (a) deleting paragraph (f); and
- (b) renaming paragraph (g) as paragraph (f).

Amendment of
section 9

7. The principal Act is amended in section 9 by deleting the words "Central Government" and substituting for them the words "Business Registration and Licensing Agency".

Addition of
section 14A

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

"Business
licence
register

14A.-(1) There shall be a register to be kept by every licensing authority at its principal office which shall contain business licence information as may be prescribed in the regulations.

(2) Every licensing authority shall furnish to the Minister information in respect of business licensing at such intervals as may be prescribed in the regulations.

(3) The business licence register may be accessed by any person upon payment of prescribed fees."

Amendment of
section 22

9. The principal Act is amended in the proviso to section 22(1), by-

(a) introducing paragraph (a) as follows:

"(a) all sums of money which the offender had not paid for his business license;"

(b) renaming paragraphs (a), (b) and (c) as paragraphs (b), (c) and (d) respectively;

(c) deleting paragraph (b) as renamed and substituting for it the following:

"(b) such sum of money shall not be less than one hundred thousand shillings and not more than three hundred thousand shillings for other offences under this Act;"

Amendment of
section 29

10. The principal Act is amended in section 29, by-

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

- “(f) prescribing forms to be used for application of business licence,”;
(b) renaming paragraph (f) as paragraph (g).

PART IV
AMENDMENT OF THE CASHEWNUT INDUSTRY ACT,
(CAP. 203)

Construction
Cap.203

11. This Part shall be read as one with the Cashewnut Industry Act, hereinafter referred to as the “principal Act”.

Amendment of
section 17A

12. The principal Act is amended in section 17A, by-

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

“(2) The total amount of export levy collected under subsection (1) shall be deposited in the Consolidated Fund.”; and

- (b) deleting subsection (3).

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

Construction
Cap.147

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

Amendment of
Fourth
Schedule

14. The principal Act is amended in the Fourth Schedule by introducing new rates in respect of excisable items as follows:

“FOURTH SCHEDULE

(Made under section 124(2))

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
20.09	2009.11.00 2009.12.00 2009.19.00 2009.21.00 2009.29.00 2009.31.00 2009.39.00 2009.41.00 2009.49.00 2009.50.00	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			