THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO.2) ACT, 2019

ARRANGEMENT OF SECTIONS

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(CAP.147)

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THE UNITED REPUBLIC OF TANZANIA

NO. 6 OF 2019

I ASSENT

JOHN POMBE JOSEPH MAGUFULI
President

[13th February, 2019]

An Act to amend certain written laws.

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

1. This Act may be cited as the Written Laws (Miscellaneous Amendments) (No.2) Act, 2019.

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

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

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

4. The principal Act is amended in the Fourth Schedule by-(a) deleting figure.22.08 appearing in the second column and substituting for it the figure 2208.20.00; (b) deleting the description “locally produced products of this
heading” and the rates thereof appearing under the HS Code 2208.20.00 and substituting for them the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit</th>
<th>Old Excise Rate</th>
<th>New Excise Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2208.20.00 Spirits obtained by distilling grape wine or grape marc from locally produced grapes</td>
<td>l</td>
<td>Tshs 3,315.00 per litre</td>
<td>Tshs 450.00 per litre</td>
</tr>
<tr>
<td>Other locally produced spirits under this heading</td>
<td>l</td>
<td>Tshs 3,315.00 per litre</td>
<td>Tshs 3,315.00 per litre</td>
</tr>
</tbody>
</table>

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

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

6. The principal Act is amended by repealing section 83B.

7. The principal Act is amended in paragraph 4 of the First Schedule- 
   (a) in subparagraph (c), by deleting the word “and” appearing at the end of item (v); 
   (b) by deleting subparagraph (d).

PART IV
AMENDMENT OF THE LOCAL GOVERNMENT AUTHORITIES (RATING) ACT,
(CAP. 289)

8. This Part shall be read as one with the Local Government Authorities (Rating) Act, hereinafter referred to as the “principal Act”.

9. The principal Act is amended in section 3 by deleting the definition of the terms “authority” and “rateable property” and substituting for them the following new definitions- “authority” means the Tanzania Revenue Authority;
"rateable property"

(a) in City Councils, Municipal Councils and Town Councils, means -

(i) in the case of a plot with a single building, a building which is in actual occupation including all improvements on, in or under any such building;

(ii) in the case of a plot with more than one building, all buildings in actual occupation in that plot including improvements on, in or under such buildings;

(b) in District Councils, means-

(i) in the case of a plot with a single building, a building which is in actual occupation including all improvements on, in or under any such building;

(ii) in the case of a plot with more than one building, only one building which shall be charged the highest rates in that plot, but rateable property under paragraphs (a) and (b) does not include mud huts, thatched houses, mud houses and such other similar houses."

10. The principal Act is amended by repealing section 6 and replacing it with the following:

6.- (1) An area declared as City Council, Municipal Council, Town Council or District Council shall be a rateable area for purposes of this Act:

Provided that, in District Council only the areas within the boundaries of head quarters of the District Council and Township authorities shall be rateable areas.

(2) For the purpose of subsection (1), the Minister may, in consultation with the Minister responsible for local government and by notice published in the Gazette declare-

(a) the boundaries of the head quarters of District Council and Township authority; and

(b) any other area within the District Council to be a rateable area."

11. The principal Act is amended in section 16 by:

(a) deleting subsections (1) and (1A) and substituting for
them the following:

“(1) There shall be charged property rate at the rate of-

(a) in the case of city council, municipal council and town council areas:

(i) ten thousand shillings for ordinary building;
(ii) fifty thousand shillings for each storey in a storey building; and

(b) in the case of district council areas:

(i) ten thousand shillings for ordinary building;
(ii) twenty thousand shillings for a storey building;

Provided that, a fraction of a building belonging to one or several co-owners in accordance with the Unit Titles Act shall be treated as a separate building.”;

(b) deleting subsections (3), (4), (5), (6), (7) and (8) and substituting for them the following new subsections:

“(3) The Tanzania Revenue Authority shall have powers to collect rate at a rateable area.

(4) For purposes of this section, “ordinary building” excludes storey building, mud huts, thatched houses, mud houses and such other similar houses ordinarily used for residential purposes.”

12. The principal Act is amended by repealing section 18.

13. The principal Act is amended in section 18A by deleting the words “rating property and collecting property rate” and substituting for them the words “collecting property rate in collaboration with the local government authority”.

14. The principal Act is amended by repealing sections 19, 20 and 22.
15. The principal Act is amended in section 29 by deleting the words “general or special rate” appearing in the marginal note and in subsection (1) and substituting for them the word “rate”.

PART V
AMENDMENT OF THE MINING ACT,
(Cap.123)

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

17. The principal Act is amended generally by deleting the words “mining rights” wherever they appear and substituting for them the words “mineral rights”.

18. The principal Act is amended in section 4 by adding in the appropriate alphabetical order the following new definitions:

“small scale miner” means a holder of a primary mining licence;
“Mineral and Gem Houses” means the Mineral and Gem Houses established under section 27C;
“Minerals Import Permit” means a Minerals Import Permit issued under section 86A;
“mineral ore” means the naturally occurring material in the form of rocks or sediments from which economically valuable minerals can be extracted;
“raw minerals” means minerals which are not yet processed, beneficiated or value added, and this meaning shall be subject to regulations governing value addition and shall be without prejudice to the meaning contained in Mineral Development Agreements;
“tailings” means materials left over after the mineral ore is crushed and valuable minerals are extracted from it;”.

19. The principal Act is amended in section 9 by deleting subsection (4) and substituting for it the following:
“(4) Consent of the licensing authority where it is required under subsection (2) shall not be given unless—
(a) there is a proof that substantial developments have been effected by the holder of mineral right in
accordance with the programme of mining operations under sections 41(3) and 49(2);
(b) there is a Tax Clearance Certificate issued by the Tanzania Revenue Authority; and
(c) there is proof that other charges, fees and payables have been cleared."

20. The principal Act is amended in section 18 by:
(a) adding the words “a holder of Minerals Import Permit” immediately after the words “licensed broker” wherever they appear in subsection (1);
(b) by deleting paragraphs (a) and (b) of subsection (4) and substituting for them the following:
“(a) in the case of an individual, to a fine of not less than five million shillings but not exceeding ten million shillings or to imprisonment for a term of not less than one year but not exceeding three years or to both;
(b) in the case of a body corporate, to a fine of not less than twenty million shillings but not exceeding fifty million shillings.”

21. The principal Act is amended in section 27C, by-
(a) adding immediately after subsection (1) the following new subsections:
“(2) A person who wishes to buy or dispose minerals shall buy or dispose minerals at the Mineral and Gem Houses established under subsection (1).
(3) Notwithstanding subsection (2), a holder of mining licence and special mining licence may dispose of mineral extracted from their respective licence areas at any market of choice.
(4) Where there is no Mineral and Gem Houses the Commission shall-
(a) establish buying stations whether mobile or stationed within the area where there is active mining activities;
(b) issue broker’s licence in respect of specific buying station or stations.
(5) The Minister may, for the purpose of this section and by notice published in the Gazette, exempt certain minerals from the requirement of this section.”;
(b) by renumbering subsection (2) as subsection (6).

22. The principal Act is amended in section 27E by adding immediately after subsection (1) the following proviso:

“Provided that, for small scale miners the requirement of this section shall be optional.”

23. The principal Act is amended in section 55(3) by adding immediately after the word “recovered” appearing in paragraph (c) the words “to a holder of a dealer’s or broker’s licence”.

24. The principal Act is amended in section 76 by adding immediately after the word “acquire” appearing in paragraph (a) the words “minerals from the Mineral and Gem Houses”.

25. The principal Act is amended in section 80(2) by-

(a) adding immediately after paragraph (b) a new paragraph:

“(c) specify the buying stations from which the applicant may buy minerals;”

(b) renaming paragraph (c) as paragraph (d).

26. The principal Act is amended in section 83 by deleting subsection (1) and substituting for it the following:

“(1) A broker’s licence shall authorize the holder to buy or acquire gold or gemstones in a designated buying station as the licence may specify, and to sell or dispose of minerals so acquired to a licensed dealer at the Mineral and Gem House.”

27. The principal Act is amended-

(a) by adding immediately after section 86 the following subheading:

“(iii) Minerals Import Permit;”

(b) by adding immediately after the proposed sub-heading (iii) the following new sections:

“86A.—(1) A person importing metallic minerals, gemstones except tanzanite shall make a declaration in a prescribed form at the Mineral and Gem Houses or
at the buying stations indicating the type and quantity of minerals intended to be imported and the purpose for importation.

(2) A person importing diamonds, radioactive minerals, tin, tungsten, tantalum, shall obtain an import permit upon making a declaration in a prescribed form and upon proof of compliance to international conventions and obligations.

(3) The importer shall, upon disposal of minerals imported, pay royalties and inspection fees at the rate applicable.

(4) The importer shall comply with laws and regulations governing the importation of minerals.

86B.- (1) The Minister may make regulations prescribing-

(a) rights and obligations of the holder of a Minerals Import Permit;
(b) declaration forms for minerals to be imported;
(c) format and content of the Minerals Import Permit;
(d) such other matters as may be required for purposes of Minerals Import Permit."

(2) The Minerals Import Permit issued under this section shall be valid for such time as may be stated in the permit.”

28. The principal Act is amended by-

(a) adding immediately after section 100D the following new section:

"100E. Mineral ores or tailings owned or dealt with by small scale miners shall be a trading commodity"
in Tanzania.”
(b) renumbering sections 100E and 100F as sections 100F and 100G respectively.

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

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

30. The principal Act is amended in Part 1 of the Schedule by adding immediately after item 24 the following:

| “25. Supply of precious metals, gemstones and other precious stones by a small scale miner at buying stations or at the Mineral and Gem Houses designated by the Mining Commission under the Mining Act.” |

Passed by the National Assembly on the 9th February, 2019.

STEPHEN KAGAIGAI
Clerk of the National Assembly