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THE UNITED REPUBLIC OF TANZANIA

**ACT SUPPLEMENT**

**No. 6**

**11<sup>th</sup> July, 2014**

*to the Gazette of the United Republic of Tanzania No. 28 Vol 95 dated 11<sup>th</sup> July, 2014*

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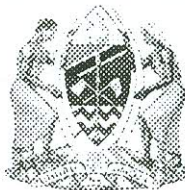
THE FINANCE ACT, 2014

ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE BUSINESS LICENSING ACT, [NO. 25 OF 1972]
PART III	AMENDMENT OF THE CUSTOMS (MANAGEMENT AND TARIFFS) ACT, (CAP.403)
PART IV	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFFS) ACT, (CAP.147)
PART V	AMENDMENT OF THE EXECUTIVE AGENCIES ACT, (CAP.245)
PART VI	AMENDMENT OF THE EXPORT TAX ACT, (CAP.196)
PART VII	AMENDMENT OF THE INCOME TAX ACT, (CAP.332)
PART VIII	AMENDMENT OF THE PUBLIC FINANCE ACT, (CAP.348)
PART IX	AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, (CAP.220)

- PART X AMENDMENT OF THE TANZANIA INVESTMENT ACT,  
(CAP.38)
- PART XI AMENDMENT OF THE TREASURY REGISTRAR (POWERS  
AND FUNCTIONS) ACT, (CAP.370)
- PART XII AMENDMENT OF THE VOCATIONAL EDUCATION AND  
TRAINING ACT, (CAP.82)

## THE UNITED REPUBLIC OF TANZANIA



NO. 2 OF 2014

I ASSENT,  
 JAKAYA MRISHO KIKWETE,  
*President*

[3<sup>rd</sup> July, 2014]

**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  
 G. N. No  
 208 of.  
 2014

1. This Act may be cited as the Finance Act, 2014.

Commence-  
 ment

2. This Act shall be deemed to have come into operation on the 1<sup>st</sup> July, 2014.

PART II  
 AMENDMENT OF THE BUSINESS LICENSING ACT,  
 (No.25 of 1972)

Construction  
 Act No. 25  
 of 1972

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

Amendment of  
 section 2

4. The principal Act is amended in section 2 by inserting the following definition in its appropriate alphabetical order-

““subsidiary licence” means a licence for the same kind of business carried on by the same entity at any other place other than the principal place of business.”.

Amendment of section 3

5. The principal Act is amended in section 3 by -
- (a) deleting subsection (4); and
  - (b) renumbering subsection (5) as subsection (4).

Repeal and substitution of section 7

6. The principal Act is amended by repealing section 7 and substituting for it the following-

“Validity of licences 7.-(1) Every business licence granted under this Act shall be valid for a period of twelve months from the date of issuance.”.

(2) Notwithstanding subsection (1), a business licence holder may opt to pay a licence fee for a period of up to three consecutive years.”

Amendment of section 8

7. The principal Act is amended in section 8 by deleting subsection (1) and substituting for it the following-

“(1) The fees structure payable as business licence under this Act shall be as specified in the Schedule to this Act.”.

Amendment of the Schedule

8. The principal Act is amended by deleting the Schedule and substituting for it the following:

SCHEDULE

(Made under section 8)

A: Fees by Central Government (MIT)

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
1.	Agency Business	1. Commission Agent	300,000/=	200,000/=
		2. Travel Agent	200,000/=	200,000/=
		3. Air Chatter Agent		
		(i) Local	300,000/=	200,000/=
		(ii) Foreign owned	3,000 USD	1,500 USD
		4. Shipping Agent	1,000,000/=	400,000/=
		5. Foreign owned	10,000 USD	6,000 USD
		6. Any other Agent		
		Local	200,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD
2.	Broker Business	1. Insurance Broker		
		Local	200,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		2. Stock Exchange Broker		
		Local	<b>500,000/=</b>	<b>300,000/=</b>
		<b>Foreign Owned</b>	3,000 USD	1,500 USD
		3. Shipping Broker		
		Local	1,000,000/=	600,000
		Foreign Owned	5,000 USD	3,000 USD
		4. Tide Broker	400,000/=	200,000/=
		5. Court Broker	400,000/=	200,000/=
		Municipality	300,000/=	100,000/=
Town/District	200,000/=	100,000/=		
Any other place	200,000/=	200,000/=		
3.	Banking	1. Banking Service		
		Locally Owned	1,000,000/=	600,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		Foreign Owned	5,000 USD	3,200 USD
		2. Bureau De Change		
		Local Owned	600,000/=	400,000/=
		Foreign Owned	3,000 USD	1,000 USD
		Co-operative Banks	200,000/=	100,000/=
4.	Financial Institutions & Capital Markets	1. Capital Markets & Stock Exchange	500,000/=	300,000/=
		2. Social Security Provider	1,000,000/=	600,000/=
		3. Mortgage & Hire Purchase [other than those operating under micro enterprise schemes/programmes]	600,000/=	400,000/=
		4. Mortgage & Hire Purchase for micro enterprise scheme/Programme	100,000/=	50,000/=
		5. Credit Card Management	400,000/=	300,000/=
		6. Micro financing Investments Local	600,000/=	400,000/=
5	Clearing & Forwarding	1. <b>Clearing &amp; Forwarding</b>	400,000/=	200,000/=
		2. Freight Forwarding		
		Local	300,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
6	Cargo Valuation and Superintendence	1. Pre-shipment Inspection		
		Local	300,000/=	200,000/=
		Foreign [Owned]	3,000 USD	2,000 USD
		2. Cargo Valuation or Cargo survey		
		Local	400,000/=	400,000/=
		Foreign Owned	3,000 USD	15000 USD
		3. Cargo Sourcing Local	300,000/=	200,000/=
		4. Cargo Superintendence		
		Local	400,000/=	400,000/=
		Foreign Owned	3,000 USD	1,500 USD

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		5. Cargo Handling		
		Local	1,000,000/=	800,000/=
		Foreign Owned	5,000 USD	3,000 USD
7	Shipping Business	1. Harbors/Airport management		
		Local	1,000,000/=	800,000/=
		Foreign [owned]	4,000/= USD	2,000 USD
		2. Miscellaneous Port Services	200,000/= New	150,000/=
		3. Ship Chandelling	200,000/=	100,000/=
		4. Maritime Transportation	600,000/= New	300,000/=
		5. Shipping protective or ship charter	800,000/=	600,000/=
		6. Stevedoring Lighter rage		
		Bagging	300,000/= For Dar es Salaam Port	200,000/=
		Services	200,000/= New	100,000/= New
			For Tanga, Mtwara, Lindi, Mafia, Lake Victoria	
8	Insurance	1. General Insurance And assurance		
		Local	1,000,000/=	800,000/=
		Foreign Owned	10,000 USD	4,000/=
		2. Underwriting and loss Assessment		
		Local	600,000/=	300,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Re-Assurance & Endowment		
		Local	800,000/=	400,000/=
		Foreign owned	10,000 USD	4000 USD
9	Manufactures Representative	1. Representative Franchise holder	500,000/=New	200,000/=New

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2. Sole Distributor or Supplier	400,000/=	200,000/=
10	Estate	1. Real Estate		
		Local	600,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD
		2. Property Management		
		Local	500,000/=	300,000/=
		Foreign owned	3,000 USD New	1500 USD
		3. Estate Agent		
		Local	400,000/=	300,000/=
		Foreign owned	1,000 USD	500 USD
		4. Property Development		
		Local	400,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD
11	Commercial Traveler	Local	400,000/=	400,000/=
12	Postal Services	1. Postal Services		
		(a) Head Quarters	300,000/=	200,000/=
		(b) Municipal/HQS	200,000/=	100,000/=
		(c) Town/District	100,000/=	50,000/=
		(d) Rural	NIL	
		2. Courier Services or mailing Agent		
		Local	400,000/=	400,000/=
		Foreign owned	3,000 USD	1,500 USD
		3. Expedited Mail Service		
		Local	400,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD



S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
13	Electricity Power, Energy and Supply	1. Urban Water Supply		
		Local	200,000/=	200,000/=
		2. Electricity Production and or Distribution		
		Local	1,000,000/=	600,000/=
		Foreign owned	5,000 USD	2,000 USD
		3. Refining of crude oil		
		Local	600,000/=	400,000/=
		4. Supply of Marine and Aviation fuel		
		Local	500,000/=	400,000/=
		Foreign owned	3,000 USD	1500 USD
		5. Production and Distribution of gas Products local	500,000/=	300,000/=
		Foreign	3,000 USD	1,500 USD
		14	Telecommunication Business	1. Internet Services Provider
Local	600,000/=			400,000/=
Foreign Owned	3,000 USD			1,500 USD
2. Internet Services Provider Agent	400,000/=			200,000/=
3. Internet Surfing/café	200,000			100,000/=
5. Telecommunication services including fax email & phones	300,000			200,000/=
6. Selling accessories	300,000/=			200,000/=
7. Cellular telephone operators; Local	600,000			400,000/=
Foreign owned	5,000 USD			2,000 USD
8. Payphone Operators	400,000/=			200,000/=
9. 1-8 above (if operated in rural Districts and villages	25% of the respective fee			25% of the respective fee
15	Passengers and goods transportation	By Railways		
		1. Local	500,000/=	8,0000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2. Foreign owned	5,000 USD	2,000 USD
		By Air		
		Local	400,000/=	200,000/=
		Foreign	2,000 USD	1,500 USD
16	Electronic Media	1. Radio and Television	400,000/=	300,000/=
		2. Broadcasting television provider	400,000/=	250,000/=
		3. Radio/television Transmission station	300,000/=	200,000/=
17	Processing and Manufacturing of goods and Selling	2. Medium scale industry	400,000/=	400,000/=
		3. Large scale Industry	600,000/=	600,000/=
18	Hunting	Local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
		2. Professional Hunters		
		local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
19	Lotteries, Games and Amusement	1. Casino		
		(a) City of DSM	40,000 USD	40,000 USD
		(b) other Towns	15,000USD	15,000 USD
		2. Slot machines per station		
		Local	300,000/=	150,000
		Foreign Owned	1,000 USD	800 USD
		3. Night Clubs	500,000/=	200,000/=
20	Tourists Businesses	1. Tourist Hotels	150,000/=	150,000/=
			Plus 2,000/=	Plus 2,000/=
			per bedroom	per bedroom

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2 lodge	150,000/=	150,000/=
		3 camp	100,000/= plus 3,000 per hut/cottage	100,000/= plus 3,000 per hut/cottage
		4 tourist operator		
		local	200,000/=	200,000/=
		Foreign Owned	1,000 USD	1,000 USD
21	Exportation	1. cattle	300,000/=	200,000/=
		2. other Livestock	250,000/=	150,000/=
		3. Raw material	300,000/=	200,000/=
		4. Agriculture goods	100,000/=	80,000/=
		5. Finished goods and other commodities	100,000/=	80,000/=
		6. Transit trade local	300,000/=	100,000/=
22	Importation	Merchandise	400,000/=	200,000/=
23	Dealership/franchise	1. Motor Vehicle	400,000/=	200,000/=
		2. Motor Vehicle assembling	500,000/=	300,000/=
		3. Dealers of Broadcasting apparatus	400,000/=	300,000/=
		4. Dealers in arms and ammunition	1,000,000/=	500,000/=
		5. Dealers in Explosive for Mining purposes		
		Local	1,000,000/=	500,000/=
		Foreign Owned	5,000 USD	3,000 USD
24	General Trading	1 Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		10 Silver and Gold Smith / Dealer		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District / town	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
25	Duplicate license for lost one	City, Municipal ,District, Minor settlement and villages	20,000/=	10,000/=
26	Any other business of national or International nature	Local (Tanzania)	200,000/=	100,000/=
		Foreign owned	2,000 USD	1,000 USD

**B: Fees to be Collected by Local Government Authorities**

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
1	Clearing & Forwarding	3. Warehousing	300,000/= New	150,000/= New
2	Telecommunication Business	4. Attended telephone officers	200,000	100,000/=
3	Processing and Manufacturing of goods and Selling	1. Small scale Industry	100,000/=	50,000/=
4	Lotteries, Games and Amusement	4. Entertainment Halls	300,000/=	200,000/=
5	Non Tourists Business Hotel	1. With Liquor License	100,000/=	100,000/=
			plus 1,500/= per bedroom	plus 1,500/= per bedroom
		2. Without Liquor license	80,000/=	80,000/=
			plus 2,000/= per bedroom	plus 2,000/= per bedroom
		3. Lodging Houses	100,000/=	100,000/=
			plus shs 2,000/= per bedroom	plus shs 2,000/= per bedroom

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		4. Catering Services		
		Take away	100,000/=	50,000/=
		Mobile Catering	100,000/=	50,000/=
6	Regional Trading Companies	City/ Municipal town district	100,000/= 50,000/=	100,000/= 50,000/=
7	Cooperative Societies		40,000/=	20,000/=
8	Building Contractors	1. Building society	100,000/=	100,000/=
		2. Contractor Class I	1,000,000/=	800,000/=
		3. Contractor Class II	800,000/=	750,000/=
		4. Contractor Class III	700,000/=	700,000/=
		5. Contractor Class IV	650,000/=	650,000/=
		6. Contractor Class V	500,000/=	500,000/=
		7. Contractor class VI	400,000/=	400,000/=
		8. Contractor Class VIII	300,000/=	200,000/=
		All Foreign - Owned	20,000 USD	10,000 USD
9	Specified Profession	1. Business consultancy		
		Local	200,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
		2. Lawyer		
		Local	300,000/=	200,000/=
		Foreign Owned	5,000 USD	2,500 USD
		3. Tax practitioner		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		4. Quantity Surveyor		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		5. Engineers		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500/=
		6. Auditor / Accountant		

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		7. Medical Practitioner		
		Local	150,000/=	150,000/=
		Foreign	1,000 USD	1,000 USD
		8. Any other consultancy		
		Local	200,000/=	100,000/=
		Foreign Owned	3,000 USD	2,000 USD
		9. If employees of government, Parastatal Organization	NIL	NIL
		Religious owned, institution or Private companies		
10	General Trading	1. Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		2. Hospital - Local	150,000/=	100,000/=
		Foreign	1,000 USD	1,000 USD
		3. Selling Medicines retail		
		(a) Part i poison shop	200,000/=	100,000/=
		(b) Part ii poison shop	100,000/=	80,000/=
		4. Hardware and Building materials retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	60,000/=	50,000/=
		5. Workshop & Garages		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	120,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
			30,000/=	30,000/=
		6. Bakeries		
		(a) City / Municipal	100,000/=	50,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		(b) District	80,000/=	30,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		7. Timber and Furniture Retail		
		(a) City / Municipal	200,000/=	100,000/=
		(b) District / town	100,000/=	50,000/=
		8. Bookstore and stationery retail		
		(a) City / Municipal	100,000/=	80,000/=
		(b) District / town	80,000/=	50,000/=
		(c) Minor settlement and Village	20,000/=	20,000/=
		11. Flour / Oil milling		
		(a) City / Municipal	50,000/=	50,000/=
		(b) District / town	30,000/=	20,000/=
		(c) Minor settlement and Village	20,000/=	15,000/=
		12. Livestock Trading		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District / town	80,000/=	40,000/=
		(c) Minor settlement and Village	25,000/=	10,000/=
		13. Butchers		
		(a) City / Municipal	80,000/=	50,000/=
		(b) District / town	60,000/=	40,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=
		14. Printing and Publishing of books and newspaper		
		(a) City / Municipal	400,000/=	250,000/=
		(b) District	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		15. Petrol and Filling Stations		
		(a) City / Municipal	200,000/=	200,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		16. Kiosks / Groceries		
		(a) City / Municipal	60,000/=	40,000/=
		(b) District	40,000/=	20,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		17. Hair Salon / Barber Shop		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	20,000/=	10,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		18 Beauty Clinics machinery Tools		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	30,000/=	15,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		19 Machinery Tools		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	200,000/=	80,000/=
		(c) Minor settlement and Village	80,000/=	50,000/=
		20 Motor oils and Lubricants		
		(a) City / Municipal	120,000/=	100,000/=
		(b) District	100,000/=	80,000/=
		(c) Minor settlement and Village	50,000/=	50,000/=
		21. Selling of fish		
		(a) City / Municipal	40,000/=	30,000/=



S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		(b) District	30,000/=	10,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=
		22 Tea Room		
		(a) City / Municipal	50,000/=	40,000/=
		(b) District	25,000/=	15,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		23 Second based clothes and Shoes (mitumba) dealers		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1 City / Municipal	50,000/=	30,000/=
		2 District	15,000/=	10,000/=
		3 Minor settlement and Village	5,000/=	0
		24 Private Primary Schools	300,000/=	150,000/=
		25 Private Secondary Schools and Collages	500,000/=	250,000/=
		26. Selling of New Shoes		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1. City/ Municipal	100,000/=	60,000/=
		2. District	80,000/=	40,000/=
		3. Minor Settlement and Village	20,000/=	10,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
11	Auctioneers		150,000/=	150,000/=
12	Selling spare parts	1. Motor Vehicle		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		2. Motor Cycles		
		(a) City / Municipal	120,000/=	100,000/=
		(b) District	80,000/=	50,000/=
		(c) Minor settlement and Village	40,000/=	30,000/=
		3. Bicycle		
		(a) City / Municipal	50,000/=	30,000/=
		(b) District	30,000/=	20,000/=
		(c) Minor settlement	10,000/=	10,000/=
		(d) Village	5,000/=	5,000/=
		4. Industrial Spares and Tools		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		5. Agricultural implements, Flour Mills, Machines spares		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	60,000/=	30,000/=
		(c) Minor settlement and Village	20,000/=	10,000/=
		6. Marine spares and tools		
		(a) City / Municipal	250,000/=	150,000/=
		(b) District	200,000/=	100,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		(c) Minor settlement and Village	50,000/=	25,000/=
		7. Domestic Appliances Retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement and Village	50,000/=	25,000/=
		8. Electrical and household items retail;		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement	50,000/=	25,000/=
		(d) Village	10,000/=	10,000/=
13	Electrical Contractors	Local		
		1 class A	500,000/=	300,000/=
		2 class B	300,000/=	200,000/=
		3 class C	200,000/=	100,000/=
		4 class C	100,000/=	50,000/=
		5 All foreign owned	6,000 USD	3,000 USD
14	General Merchandizing	(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	150,000/=
		(c) Retail shops		
		1 City / Municipal	70,000/=	40,000/=
		2 District	50,000/=	30,000/=
		3 Minor settlement	20,000/=	15,000/=
		4 Village	8,000/=	8,000/=
		(d) Super Markets		
		1 City / Municipal	500,000/=	300,000/=
		2 District	200,000/=	150,000/=
		3 Minor settlement	100,000/=	100,000/=
		4 Village	5,000/=	5,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		(e)Departmental stores		
		1 City / Municipal	400,000/=	300,000/=
		2 District	200,000/=	200,000/=
15	Endorsement on Transfer licenses	City, Municipal, District, Minor settlement and villages	10,000/=	10,000/=
16	Duplicate license for lost one	City, Municipal, District, Minor settlement and villages	20,000/=	10,000/=
17	Any other business not of national or international nature	City / Municipality	80,000/=	60,000/=
		At District headquarter	50,000/=	40,000/=
		In Minor Settlement	15,000/=	15,000/=
		At village	5,000/=	5,000/=

**PART III**  
**AMENDMENT OF THE CUSTOMS (MANAGEMENT AND TARIFFS)**  
**ACT, (CAP.403)**

Constru-  
tion  
Cap.403

9. This Part shall be read as one with the Customs (Management and Tariffs) Act, hereinafter referred to as the "principal Act."

Amendme-  
nt of  
section 194

10. The principal Act is amended in section 194(4), by-  
(a) deleting the word "telecommunication" appearing in paragraph (b); and  
(b) adding immediately after paragraph (b) the following:  
"(c) for the installation of telecommu-  
nication towers."

Amendme-  
nt of the  
Fourth  
Schedule

11. The principal Act is amended in the Fourth Schedule by-  
(a) deleting item 10; and  
(b) renumbering items 11 and 12 as items 10 and 11.

**PART IV**  
**AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFFS)**  
**ACT, (CAP.147)**

Construction  
Cap.147

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

Amendment  
of section 8

13. Section 8 of the principal Act is amended by-  
(a) deleting subsection (2) and substituting for it the following-  
"(2) Any person who contravenes this section commits an offence and shall, on conviction, be liable to imprisonment for a term of not less than three years and not exceeding ten years or to a fine of not less than five million shillings and not exceeding thirty million

- shillings or to both, for a first offender.”; and  
 (b) adding immediately after subsection (2) the following provisions-

“(3) For the purpose of subsection (2), a subsequent offender shall on conviction be liable to imprisonment for a term of not less than five years and not exceeding twenty years or to a fine of not less than ten million shillings and not exceeding fifty million shillings or to both.

(4) In addition to the penalty provided for under subsections (2) and (3), the court may issue an order for forfeiture of any plant, excisable goods and materials connected to the commission of the offence.”

Repeal and  
substitution  
of section 9

- 14.** The principal Act is amended by repealing section 9 and substituting for it the following new section-

“Licensing  
authority

9. For the purpose of this Act, the licensing authority shall be such authority as may be designated for that purpose by a resolution of the National Assembly:

Provided that until any such an authority is designated, the Tanzania Revenue Authority shall be deemed to be the licensing authority.”

Amendment  
of section 10

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

- (a) deleting the words “without assigning any reason” appearing in subsection (1); and  
 (b) adding immediately after subsection (3) the following subsection (3A) as follows-

“(3A) Notwithstanding section 9, the application and issuance of a licence with respect to films and music products shall be made and issued by the respective licencing authority.”

Repeal and  
substitution  
of section  
122

16. The principal Act is amended by repealing section 122 and substituting for it the following-

“Regulations

122. The Minister may, after consultation with the Tanzania Revenue Authority and respective licencing authorities make regulations for:

- (a) generally for the better carrying out of the provisions of this Act;
- (b) the conduct of any business relating to the collection of excise duty; and
- (c) regulating the collection of excise duty for the manufacturing and distribution of films and music products.”

Amendment  
of section  
124  
G. N. No.  
208..  
2014

17. The principal Act is amended in section 124-

(a) in subsection (1), by deleting the words “Second”, “Third” and “Fourth” and substituting for them the words “Second”, “Third”, “Fourth” and “Fifth” respectively;

(b) by deleting subsections (5A), (5B) and (5C) and substituting for them the following -

“(5A) There shall be changed in addition to any other rates imposed under the law, a duty at a rate of -

(a) 15% in respect of the imported vehicle aged eight years but not more than ten years; and

(b) 30% in respect of the imported vehicle aged more than ten years,

from the year of its manufacture excluding passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99:

(5B) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of 10% in respect of imported passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29, 8702.90.99 aged more than five years from the year of its manufacture.

(5C) There shall be charged an excise duty at the rate of 25% on imported used spare parts for

motor vehicles, motorcycles and used domestic appliances including refrigerators, washing machines, electric cookers, microwave ovens, vacuum cleaners, electric fence, air conditioners, electric radiators and all other related products, electric appliances including televisions, cartridges, printers, photocopiers, mobile phones and all other related products.

- (c) by deleting subsection (6A) and substituting for it the following new subsection-

“(6A) There shall be charged an excise duty at the rate of 10% on charges or fees payable by a person to-

- (a) a financial institution for service provided by such institution; or  
 (b) a telecommunication service provider for money transfer service.”

- (d) by deleting subsection (6B).

Amendment  
of section  
125

18. The principal Act is amended by deleting section 125(1)(f) and substituting for it the following:

“(f) charges or service fees by financial institutions and telecommunication service provider on money transfer service.”

Amendment  
of section  
127  
G. N. No.  
208 of..  
2014

19. The principal Act is amended in section 127 by adding immediately after subsection (2) the following new subsection (2A):

“(2A) Notwithstanding the provisions of subsection (2), the Minister shall not remit any excise duty payable by any person on imported or purchased fuel except for fuel for use in projects exempted by an agreement to which the Government is a party.”

Repeal and  
substitution  
of section  
137

20. The principal Act is amended by repealing section 137 and substituting for it the following-

“Information  
and  
documents

137.-(1) Every manufacturer of the scheduled article or provider of excisable services shall, within twenty one days -



