

**SCHEDULE OF AMENDMENT TO BE MOVED BY THE HON. DR. MWIGULU
LAMECK NCHEMBA MADELU, THE MINISTER FOR FINANCE AND PLANNING
AT THE SECOND READING OF A BILL ENTITLED “THE FINANCE ACT, 2023”**

(Made under S.O. 99(10))

A Bill entitled “The Finance Act, 2023” is amended as follows:

A: In Clause 10-

- (a) in paragraph (a) by deleting the figure “744.00” appearing in the proposed sixth column of H.S Code 2203.00.10 and H.S Code 2203.00.90 and substituting for it the figure “620.00”;
- (b) in paragraph (b) by deleting the words “Locally produced (Ready to drink)” appearing in third column and substituting for it the words “Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)”;
- (c) in paragraph (r) by deleting the new rate of 20% appearing in the sixth column of H.S Code 9504.30.00 and substituting for it 30%.

B: In Clause 12 by deleting the proposed subsection (6) and substituting for it the following:

“(6) The provisions of this section shall not apply to export of raw hides and skin by an investor whose commercial undertaking in an Export Processing Zone is export of meat.

C: By adding immediately after Clause 12 the following:

**“PART VI
AMENDMENT OF THE FOOD SECURITY ACT,
(CAP. 249)**

Construction
Cap. 249

13. This Part shall be read as one with the Food Security Act, hereinafter referred to as the “principal Act”.

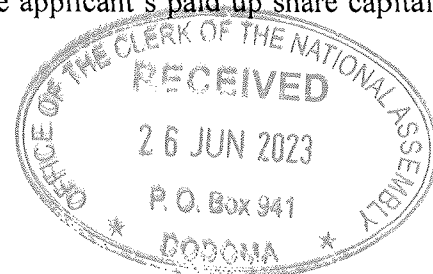
Amendment of
section 4

14. The principal Act is amended in section 4 by adding immediately after subsection (3) the following:

“(4) Notwithstanding the foregoing provisions, the Authority shall, before issuing permits for the importation or exportation of wheat, barley and grape concentrate, seek for approval of the Minister.”.

D: In Clause 17 by deleting the proposed subregulation (4) and substituting for it the following:

“(4) Notwithstanding subsection (1), the Board may grant a gaming licence for operations of commercial gaming undertakings to the applicant upon satisfaction that not less than five percent of the applicant’s paid up share capital are owned by Tanzanian citizens.”.



- E:** By deleting Clause 19.
- F:** In Clause 22 by deleting the proposed paragraph (b) of subsection (5) and substituting for it the following:
“(b) is a sole result of transfer of a membership interest of a resident entity.”
- G:** By deleting Clause 27 and substituting for it the following:
“Amendment of section 86 **27.** The principal Act is amended in section 86(1) by adding immediately after paragraph (f) the following:
“(g) payment for purchase of minerals made to a primary licence holder or artisanal miner;
(h) payment made to a resident person in respect of verified carbon emission reduction.”.
- H:** In Clause 28(a) by inserting the words “or building” between the words “land” and “and” appearing in the proposed paragraph (b).
- I:** In Clause 33-
(a) in paragraph (a) by-
(i) designating the proposed section 33A(1) as section 33A;
(ii) deleting subsections (2) and (3); and
(b) deleting paragraph (b).
- J:** In Clause 37-
(a) by deleting the opening phrase of Clause 37 and substituting for it the following:
“Amendment of section 16 **37.** The principal Act is amended in section 16-”; and
(b) in paragraph (b) by deleting the word “rent” appearing in the proposed subsection (3) and substituting for it the word “rate”;
- K:** In Clause 42(b) by adding the words “up to the 31st day of December, 2023 thereafter the obligation shall vest in the local government authorities” at the end of the proposed paragraph (a) of subsection (1).
- L:** By adding immediately after Clause 44 the following:
Amendment of section 87 **45.** The principal Act is amended in section 87(1), by-
(a) deleting the word “salt” appearing in paragraph (g); and
(b) adding immediately after paragraph (g) the following:
“(h) in the case of salt, one *per centum*.”
- M:** In Clause 46 by deleting paragraph (c).
- N:** In Clause 48 by inserting the words “per litre” between the figure “100” and the word “imposed” appearing in the proposed paragraph (c).

O: By deleting Clause 52 and substituting for it the following:

— “Amendment of
section 36

52. The principal Act is amended in section 36-

(a) by deleting the marginal note and substituting for it the following:

“issuance of fiscal receipt”;

(b) in subsection (1) by deleting the words “or fiscal invoice by using electronic fiscal device”; and

(c) by deleting subsections (2) and (3) and substituting for them the following:

“(2) Notwithstanding subsection (1), the Commissioner General may publish in the newspaper with wide circulation or any other public media issue a list of persons or class of persons who are excluded from the requirement of the use of fiscal device or issuance of fiscal receipt.

(3) A person who is excluded from issuing fiscal receipt shall issue manual receipt.”.

P: By deleting Clause 55.

Q: By deleting Clause 57 and substituting for it the following:

“Amendment of
section 86

57. The principal Act is amended in section 86 by-

(a) deleting the words “electronic fiscal device” wherever they appear in the section and substituting for them the words “fiscal device”;

(b) deleting the words “or fiscal invoice” wherever they appear in the section;

(c) deleting the words “not less than 200 currency points and not more than 300 currency points” appearing in the closing words to subsection (1) and substituting for them the words “twenty percent of the value of goods sold or service rendered or 100 currency points, whichever is greater”; and

(d) deleting the words “not less than 2 currency points and not more than 100 currency points” appearing in subsection (4) and substituting for them the words “of twenty percent of the tax evaded or 2 currency points, whichever is greater”.

R: By adding immediately after Clause 58 the following:

“PART XVI

AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT

(CAP. 399)

Construction
Cap. 399

59. This Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 23A

60. The principal Act is amended in section 23A(2) by-
(a) adding immediately after the words “consultancy services”
the words “customs processing services”; and
(b) deleting the proviso.

S: In Clause 61(a)(i) by deleting the proposed paragraph (c) and substituting for it the following:

“(c) importation of pre-fabricated structures or supply of locally manufactured pre-fabricated structures of H.S Code 9406.20.90 to be used solely in poultry farming;” and”

T: In Clause 64 by deleting reference to the date “1st July, 2022” and substituting for it reference to the date “7th October, 2022”.

U: In Clause 68(a)-

(a) by adding immediately after item (xiii) the following:

“(xiv) by deleting item 27 and substituting for it the following:

“27. A supply of double refined edible oil from locally grown seeds by a local manufacturer from 1st July, 2022 to 30th June, 2024.”

(b) by renumbering item (xiv) as item (xv);

(c) in item (xv) as renumbered by deleting the proposed item 31 and substituting for it the following:

“31 Supply of aircraft, aircraft engine, aircraft parts and aircraft maintenance to a local operator of air transportation.”; and

(d) by adding immediately after the renumbered item (xv) the following:

“32 Supply of automobile accessories used in the conversion of motor vehicle fuel system to natural gas or electricity system to persons engaged in the conversion of such motor vehicles.”.

V: In Clause 70 by deleting the figure “3.5” and substituting for it the words “three point five”.

W: By deleting Clause 71.

X: By renumbering Parts VI to XVII as Parts VII to XIX respectively.

Y: By renumbering Clauses 13 to 73 as Clauses 14 to 76 respectively.

Dodoma,
....., 2023

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