

THE UNITED REPUBLIC OF TANZANIA

ACT SUPPLEMENT

No. 4

30th June, 2018

to the Special Gazette of the United Republic of Tanzania No. 5 Vol 99 dated 30th June, 2018

Printed by the Government Printer, Dar es Salaam by Order of Government

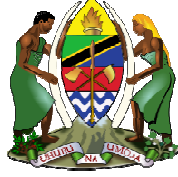
THE FINANCE ACT, 2018

ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE BANK OF TANZANIA ACT, (CAP.197)
PART III	AMENDMENT OF THE BUSINESS LICENSING ACT, (No. 25 OF 1972)
PART IV	THE CASHEWNUT INDUSTRY ACT, (CAP.203)
PART V	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP.147)
PART VI	AMENDMENT OF THE GAMING ACT, (CAP.41)
PART VII	AMENDMENT OF THE INCOME TAX ACT, (CAP.332)

- PART VIII AMENDMENT OF THE LAND ACT, (CAP.113)
- PART IX AMENDMENT OF THE LOCAL GOVERNMENT FINANCES ACT, (CAP.290)
- PART X AMENDMENT OF THE MINING ACT, (CAP.123)
- PART XI REPEAL OF THE PLANNING COMMISSION ACT, (CAP.314)
- PART XII AMENDMENT OF THE PORT SERVICE CHARGE ACT, (CAP.264)
- PART XIII AMENDMENT OF THE PUBLIC FINANCE ACT, (CAP.348)
- PART XIV AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, (CAP.220)
- PART XV AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT, (CAP.399)
- PART XVI AMENDMENT OF THE TAX ADMINISTRATION ACT, (CAP. 438)
- PART XVII AMENDMENT OF THE VAUE ADDED TAX ACT, (CAP.148)

THE UNITED REPUBLIC OF TANZANIA



NO. 4 OF 2018

I ASSENT

JOHN POMBE JOSEPH MAGUFULI
President[30th June, 2018]

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 1st day of July, 2018.

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

- Construction
Cap.197 3. This Part shall be read as one with the Bank of Tanzania Act, hereinafter referred to as the “principal Act”.

	2403.19.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
		-- Other (for example cut rag/filler)	kg	Tshs. 26,888.00 per kg	Tshs. 28,232.40 per kg

PART VI
AMENDMENT OF THE GAMING ACT,
(CAP. 41)

Construction
Cap. 41

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

Amendment of
section 31

19. The principal Act is amended in section 31(2) by-

(a) deleting the words “fifteen percent” appearing in paragraph (a) and substituting for them the words “eighteen percent”; and

(b) deleting the words “fifteen percent” appearing in paragraph (b) and substituting for them the words “twenty five percent”.

“Amendment
of section
31(A)

20. The principal Act is amended in section 31(A) by-

(a) deleting subsection (1) and substituting for it the following:

“(1) The gaming tax of twenty percent on winnings is hereby imposed on the amount or value of the winnings in connection with operation of the gaming activities.

(2) Notwithstanding subsection (1), land-based casino shall be taxed at a rate of twelve percent on the amount or value of winnings. “and

(b) renumbering subsections (2) and (3) as subsections (3) and (4) respectively.

Amendment of
the Second
Schedule

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

“SECOND SCHEDULE

(Made under section 31(2))

Item No.	Type of the Game	Gaming Tax
1.	Sports Betting	Twenty five percent of Gross Gaming Revenue
2.	SMS Lotteries	Twenty five percent of Gross Gaming Revenue
3.	Slot Machines	Tshs. 100,000 per machine per month
4.	National Lotteries	Twenty percent of Gross Gaming Revenue
5.	Forty Machines Sites	Twenty five percent of Gross Gaming Revenue

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

Construction
Cap .332

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

Amendment of
section 3

23. The principal Act is amended in section 3 by deleting the reference to section 131 appearing in the definition of the term “approved retirement fund” and substituting for it the reference to “section 11 of the Tax Administration Act”.

Repeal of
section 10A

24. The principal Act is amended by repealing section 10A.

Amendment of
section 65B

25. The principal Act is amended in section 65B(2) by deleting the reference to paragraph 3(5) and substituting for it the reference to paragraph 1(5).

Amendment of
section 65K

26. The principal Act is amended in section 65K(2) by deleting the reference to paragraph 3(6) and substituting for it the reference to paragraph 1(6).

Addition of
section 129

27. The principal Act is amended by adding immediately after section 128 the following new section:

“Regulations

129. The Minister may make regulations for the better carrying