

THE UNITED REPUBLIC OF TANZANIA

*ACT SUPPLEMENT*

*No. 6*

*22<sup>nd</sup> February, 2019*

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

ARRANGEMENT OF SECTIONS

*Section Title*

PART I

PRELIMINARY PROVISIONS

1. Short title.
2. Amendment of Certain Written Laws.

PART II

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

3. Construction.
4. Amendment of Fourth Schedule.

PART III

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

5. Construction.
6. Repeal of section 83B.
7. Amendment of First Schedule.

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

8. Construction.
9. Amendment of section 3.
10. Repeal and replacement of section 6.
11. Amendment of section 16.
12. Repeal of section 18.
13. Amendment of section 18A.
14. Repeal of sections 19, 20 and 22.
15. Amendment of section 29.

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

16. Construction.
17. General amendment.
18. Amendment of section 4.
19. Amendment of section 9.
20. Amendment of section 18.
21. Amendment of section 27C.
22. Amendment of section 27E.
23. Amendment of section 55.
24. Amendment of section 76.
25. Amendment of section 80.
26. Amendment of section 83.
27. Amendment of section 86.
28. Addition of section 100E.

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

29. Construction.
30. Amendment of Schedule.

## THE UNITED REPUBLIC OF TANZANIA



No. 6 OF 2019

I ASSENT

JOHN POMBE JOSEPH MAGUFULI  
*President*

[13<sup>th</sup> February, 2019]**An Act to amend certain written laws.****ENACTED** by Parliament of the United Republic of Tanzania.

PART I  
PRELIMINARY PROVISIONS

- Short title            **1.** This Act may be cited as the Written Laws (Miscellaneous Amendments) (No.2) Act, 2019.
- Amendment of certain written laws            **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)

- Construction Cap.147            **3.** 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            **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:

	Description	Unit	Old Excise Rate	New Excise Rate
2208.20.00	Spirits obtained by distilling grape wine or grape marc from locally produced grapes.	l	Tshs. 3,315.00 per litre	Tshs. 450.00 per litre
	Other locally produced spirits under this heading	l	Tshs. 3,315.00 per litre	Tshs. 3,315.00 per litre

### PART III

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

Construction  
Cap.332

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

Repeal of  
section 83B

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

Amendment  
of First  
Schedule

**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)

Construction  
Cap. 289

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

Amendment  
of section 3

**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.”

Repeal and replacement of section 6

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

“Declaration of rateable area

**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.”

Amendment of section 16

**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:

Cap.416 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.”

Repeal of section 18

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

Amendment of section 18A

**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”.

Repeal of sections 19, 20 and 22

**14.** The principal Act is amended by repealing sections 19, 20 and 22.

Amendment  
of section 29

**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)

Construction  
Cap.123

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

General  
amendment

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

Amendment  
of section 4

**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;”.

Amendment  
of section 9

**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.”

Amendment of section 18

**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.”

Amendment of section 27C

**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).

“Amendment  
of section 27E

**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.”

Amendment of  
section 55

**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”.

Amendment of  
section 76

**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”.

Amendment of  
section 80

**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).

Amendment of  
section 83

**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.”

Amendment of  
section 86

**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:

“Minerals  
Import  
Permit

**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.

Regulations  
on  
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.”

Addition of  
section 100E

**28.** The principal Act is amended by-

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

“Mineral  
ores and  
tailings to be  
trading  
commodity

**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)**

Construction  
Cap.148

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

Amendment of  
Schedule

**30.** The principal Act is amended in Part I 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.”	”
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Passed by the National Assembly on the 9<sup>th</sup> February, 2019.

STEPHEN KAGAIGAI  
*Clerk of the National Assembly*