

THE UNITED REPUBLIC OF TANZANIA

ACT SUPPLEMENT

No. 19

14th September, 2007

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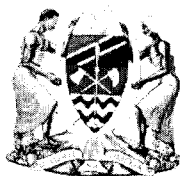
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THE FINANCE ACT, 2007

ARRANGEMENT OF PARTS

<i>Section</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS.
PART II	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147).
PART III	AMENDMENT OF THE GAMING ACT (CAP. 41).
PART IV	AMENDMENT OF THE INCOME TAX ACT, (CAP. 332).
PART V	AMENDMENT OF THE MINING ACT (CAP. 123).
PART VI	AMENDMENT OF THE PUBLIC FINANCE ACT (CAP. 348).
PART VII	AMENDMENT OF THE ROAD AND FUEL TOLLS ACT (CAP. 220).
PART VIII	AMENDMENT OF THE TAX REVENUE APPEALS ACT (CAP. 408).
PART IX	AMENDMENT OF THE VALUE ADDED TAX ACT (CAP. 148).

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- PART X AMENDMENT OF THE EXPORT TAX ACT, (CAP. 196).
- PART XI AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY AUTHORITY ACT (CAP. 414).
- PART XII AMENDMENT OF THE PETROLEUM (CONSERVATION) ACT, (CAP. 392).
- PART XIII AMENDMENT OF THE RURAL ENERGY ACT, (CAP. 321).



No. 16 OF 2007

I ASSENT,

JAKAYA MRISHO KIKWETE,
President

10th September, 2007

An Act to impose and alter certain taxes, duties, fees and to amend certain written laws relating to imposition, collection and management of public revenues.

ENACTED by Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

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|---|--------------|
| 1. This Act may be cited as the Finance Act, 2007. | Short title |
| 2. The provisions of various Parts of this Act shall each be deemed to have come into operation on the 1 st day of July, 2007. | Commencement |

PART II

AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT

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|--|--------------------------------|
| 3. This part shall be read as one with the Excise (Management and Tariff) Act, in this Part referred to as the "principal Act." | Construction
Cap.147 |
| 4. The principal Act is amended in section 124— | Amendment of
section
124 |
| (a) by deleting subsection (1A) and substituting for it the following— | |
| “(1A) Where a scheduled article manufactured in Mainland Tanzania is transferred directly to a recipient in Tanzania Zanzibar, the Commissioner shall upon certifying that the article has been received, remit the relevant tax to the Tanzania Zanzibar Treasury.” | |
| (b) by deleting the word “date” appearing in subsection (5A), and substituting for it the word “year”. | |

PART III

AMENDMENT OF THE GAMING ACT

7. This Part shall be read as one with the Gaming Act, hereinafter referred to as the "principal Act".
- Construc-
tion
Cap. 41
8. The principal Act is amended in section 20 by—
- Amend-
ment of
section
20
- (a) deleting subsection (1) and substituting for it the following:
- “(1) Subject to subsections (2), (3) and (4), every licence issued under this Act shall expire after twelve months from the date of issue”.
- (b) adding immediately after subsection (3), the following new subsection:
- “(4) The licence issued pursuant to this Act which authorizes key or support employee to work or deal in gaming activity or business shall, subject to payment of the annual fee, remain valid for a period of two years”.
9. The principal Act is amended in section 24(1) by deleting the figure “15” which appears in the second line and substituting for it the figure “16”.
- Amend-
ment of
section
24
10. The principal Act is amended by repealing section 32 and replacing it with the following—
- Repeal
and
replace-
ment of
section
32
- 32.**—(1) Subject to subsection (2), the return and remittance of gaming tax imposed on operations of casino shall be remitted to the Board weekly, not later than Wednesday in each week or, if any Wednesday be a public holiday, remittance shall be made in the same week on the working day immediately before the public holiday.
- “Returns
and
remit-
tance

(2) The remittance of statutory dues imposed on other form of gaming activities, shall be made to the Board not later than seven days following the end of each calendar month.”

Amend-
ment of
section
41

11. The principal Act is amended in section 41 by adding immediately after subsection (5), the following new subsection:

“(6) The Board shall not licence the conduct or the promotion of a national lottery for products that have already been licensed to another operator”.

Amend-
ment of
section
70

12. The principal Act is amended in section 70 by deleting the opening words of subsection (1) and substituting for them the following—

“70. Except for promotional lottery of products legally consumed by a person who is a minor, it shall be unlawful for any person under eighteen years of age to -”

Amend-
ment of
section
85

13. The principal Act is amended in section 85 subsection (2) by adding immediately after paragraph (f) the following—

“(g) imposition of penalties.”

PART IV

AMENDMENT OF THE INCOME TAX ACT

Constru-
tion
Cap. 332

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

Amend-
ment of
section
98

15. The principal Act is amended in section 98 subsection (1), by deleting the phrase “section 3(1)(a) and (b)” between the words “under” and “and” appearing in paragraph (d) and substituting for it the phrase “section 4(1)(a) and (b)”.

Amend-
ment of
the First
Schedule

16. The First Schedule to the principal Act is amended in paragraph—

(a) by deleting the Table appearing under subparagraph (1) and substituting for it the following—