

**THE FINANCE ACT, 2010****ARRANGEMENT OF PARTS**

<i>Part</i>	<i>Title</i>
<b>PART I</b>	<b>PRELIMINARY PROVISIONS</b>
<b>PART II</b>	<b>AMENDMENT OF THE CASHEWNUT INDUSTRY ACT, (CAP.203)</b>
<b>PART III</b>	<b>AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)</b>
<b>PART IV</b>	<b>AMENDMENT OF THE GAMING ACT, (CAP. 41)</b>
<b>PART V</b>	<b>AMENDMENT OF THE INCOME TAX ACT, (CAP. 332)</b>
<b>PART VI</b>	<b>AMENDMENT OF THE LOCAL GOVERNMENT FINANCES ACT, (CAP. 290)</b>
<b>PART VII</b>	<b>AMENDMENT OF THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, (CAP. 124)</b>
<b>PART VIII</b>	<b>AMENDMENT OF THE PUBLIC FINANCE ACT, (CAP. 348)</b>
<b>PART IX</b>	<b>AMENDMENT OF THE PUBLIC AUDIT ACT, (CAP. 418)</b>
<b>PART X</b>	<b>AMENDMENT OF THE TANZANIA INVESTMENT ACT, (CAP.38)</b>
<b>PART XI</b>	<b>AMENDMENT OF THE URBAN AUTHORITIES (RATING) ACT, (CAP. 289)</b>
<b>PART XII</b>	<b>AMENDMENT OF THE VALUE ADDED TAX ACT, (CAP. 148)</b>

THE UNITED REPUBLIC OF TANZANIA



NO. 15 OF 2010

I ASSENT,

*Jawahar Mwaheki*  
.....  
President

*23<sup>rd</sup> June, 2010*  
.....

**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, 2010.
- Commence-      2. The provisions of the various Parts of this Act shall be  
ment              deemed to have come into operation on the 1<sup>st</sup> day of July, 2010.

PART II  
AMENDMENT OF THE CASHEWNUT INDUSTRY ACT, (CAP.203)

- Construct-      3. This Part shall be read as one with the Cashewnut  
ion              Industry Act, hereinafter referred to as the "principal Act".  
Cap.203

27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.			
	2710.19.41	--- Residual fuel oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 125 centistrokes	1	Tshs. 97 per litre	Tshs. 80 per litre
	2710.19.42	--- Residual fuel oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 180 centistrokes	1	Tshs. 97 per litre	Tshs. 80 per litre
	2710.19.43	--- Residual fuel oils (marine, furnace and similar fuel oils) of a Kinematic viscosity of 280 centistrokes	1	Tshs. 97 per litre	Tshs. 80 per litre"

## PART IV

## AMENDMENT OF THE GAMING ACT, (CAP. 41)

Construction  
Cap. 41

10. This Part shall be read as one with the Gaming Act, hereinafter referred to as the "principal Act".

Amendment of  
the  
Second  
Schedule

11. The principal Act is amended in the Second Schedule, by -  
(a) deleting figure "16000/= " appearing in column 2 of item 1 and substituting for it figure "32,000/= "; and  
(b) adding immediately after item 2 the following new item:

"3. Forty Thirteen percent of gross gaming revenue."  
machines  
site

## PART V

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

Construction  
Cap. 332

12. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the "principal Act".