
THE UNITED REPUBLIC OF TANZANIA

No. 5

30th June, 2022

ACT SUPPLEMENT

to the Gazette of the United Republic of Tanzania No.5. Vol. 103 dated 30th June, 2022
Printed by the Government Printer, Dodoma by Order of Government

THE FINANCE ACT, 2022

ARRANGEMENT OF PARTS

| <i>Part</i> | <i>Title</i> |
|-------------|--|
| PART I | PRELIMINARY PROVISIONS |
| PART II | AMENDMENT OF THE ANIMAL DISEASES ACT, (CAP. 156) |
| PART III | AMENDMENT OF THE BANK OF TANZANIA ACT, (CAP. 197) |
| PART IV | AMENDMENT OF THE BUSINESS NAMES (REGISTRATION) ACT, (CAP. 213) |
| PART V | AMENDMENT OF THE CASHEWNUT INDUSTRY ACT, (CAP. 203) |
| PART VI | AMENDMENT OF THE COMPANIES ACT, (CAP. 212) |
| PART VII | AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT, (CAP. 218) |
| PART VIII | AMENDMENT OF THE DAIRY INDUSTRY ACT, (CAP. 262) |
| PART IX | AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147) |
| PART X | AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT, (CAP. 306) |

- PART XI AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY AUTHORITY ACT, (CAP. 414)
- PART XII AMENDMENT OF THE EXPORT TAX ACT, (CAP. 196)
- PART XIII AMENDMENT OF THE FERTILIZERS ACT, (CAP. 378)
- PART XIV AMENDMENT OF THE FOREIGN VEHICLES TRANSIT CHARGES ACT, (CAP. 84)
- PART XV AMENDMENT OF THE GAMING ACT, (CAP. 41)
- PART XVI AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES AND GRANTS ACT, (CAP. 134)
- PART XVII AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE ACT, (CAP. 120)
- PART XVIII AMENDMENT OF THE INCOME TAX ACT, (CAP. 332)
- PART XIX AMENDMENT OF THE INSURANCE ACT, (CAP. 394)
- PART XX AMENDMENT OF THE LAND ACT, (CAP. 113)
- PART XXI AMENDMENT OF THE LAND TRANSPORT REGULATORY AUTHORITY ACT, (CAP. 413)
- PART XXII AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)
- PART XXIII AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT, (CAP. 287)
- PART XXIV AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT, (CAP. 288)
- PART XXV AMENDMENT OF THE MINING ACT, (CAP. 123)

THE UNITED REPUBLIC OF TANZANIA



No. 5 OF 2022

I ASSENT

SAMIA SULUHU HASSAN,
President[30th June, 2022]**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 the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- Short title 1. This Act may be cited as the Finance Act, 2022.
- Commence
ment 2. This Act shall come into operation on the 1st day
of July, 2022.

PART II
AMENDMENT OF THE ANIMAL DISEASES ACT,
(CAP. 156)

- Construction
Cap. 156 3. This Part shall be read as one with the Animal
Diseases Act, hereinafter referred to as the “principal Act.”
- Amendment
of section 3 4. The principal Act is amended in section 3(2) by
inserting the words “and prescribe the use of” between the
words “pesticide” and “vaccines” appearing in paragraph (g).

PART III

Amendment of
section 3

46. The principal Act is amended in section 3 by adding a proviso to subsection (2) as follows:

“Provided that, such charge shall be charged solely on a round trip to a destination within Mainland Tanzania.”.

Amendment of
Schedule

47. The principal Act is amended in the Schedule by deleting the words “USD 16” appearing in the third column of item 2 and substituting for them the words “USD 10”.

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

Construction
Cap. 41

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

Amendment of
section 3

49. The principal Act is amended in section 3 by adding in their appropriate alphabetical order the following new definitions:

““winning” means the receipt of an amount of payment or other consideration including a prize, award or reward given by way of money, assets, goods or property in kind to a person after having participated in a gaming activity recognised under this Act;

“withholding agent” means a person required to withhold gaming tax on winning from a payment under this Act and remit the amount withheld to the Commissioner;”.

Amendment of
section 31

50. The principal Act is amended in section 31-

(a) in subsection (2)(b) by inserting the word “monthly” between the words “the” and “gross”;

(b) adding immediately after subsection (5) the following:

“(6) The provisions of the Tax Administration Act relating to the maintenance of documents, tax liability, collection and recovery of tax, imposition of interest, tax enforcement, objection and appeal shall apply with respect to gaming tax under this Act.”.

Amendment of section 31A

51. The principal Act is amended in section 31A by-

(a) deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding subsection (1)-

(a) land-based casino shall be taxed at a rate of twelve percent on the amount or value of winnings; and

(b) sports betting shall be taxed at a rate of ten percent on the amount or value of winnings.”;

(b) deleting subsection (4) and substituting for it the following:

“(4) For purposes of collecting gaming tax under subsection (1), the licensee of a gaming activity in which the winning is made and paid for, shall be a withholding agent of a person entitled to the winning and responsible for-

(a) issuing notifications necessary for collection of gaming tax on winning and withholding the gaming tax at the time of payment of winning;

(b) remitting the withheld gaming tax to the Commissioner electronically on or before the seventh day of the following month from the month of payment of the winning; and

(c) submitting return or certificate of payment of the withheld gaming tax to the Commissioner not later than fifteen days following the end of each calendar month.

(5) The Commissioner may, subject to subsection (4) and in consultation with the Board, issue guidelines on the mode of reporting and collection of gaming tax on winning under this Act.

(6) A licensee or withholding agent who fails to withhold gaming tax under this Act shall be responsible to pay the amount of gaming tax on winning not withheld together with the interest and penalty as provided for under the Tax Administration Act.”

Cap. 438

PART XVI
AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES
AND GRANTS ACT,
(CAP. 134)

Construction
Cap. 134

52. This Part shall be read as one with the Government Loans, Guarantees and Grants Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

53. The principal Act is amended in section 3 by deleting the proviso to subsection (1) and substituting for it the following:

“Provided that, the authority conferred upon the Minister by this section shall be exercised in such a manner that the borrowing does not exceed the sustainability threshold indicators from debt sustainability analysis conducted on annual basis or at any other period as the Minister may deem appropriate.”.

Amendment of
section 19

54. The principal Act is amended in section 19, by-

(a) deleting the words “Commissioner for Policy Analysis” appearing in subsection (1) and substituting for them the words “Commissioner responsible for Debt Management”;

(b) by deleting subsection (3) and substituting for it the following:

“(3)Members of the technical committee shall be-