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THE UNITED REPUBLIC OF TANZANIA

ACT SUPPLEMENT

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THE FINANCE ACT, 2019

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THE UNITED REPUBLIC OF TANZANIA

NO. 8 OF 2019

I ASSENT

JOHN POMBE JOSEPH MAGUFULI,
President

[30th June 2019]

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, 2019.

Commencement

2. This Act shall come into operation on the 1st day of July, 2019.

PART II
AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, (CAP. 365)

Construction Cap. 365

3. This Part shall be read as one with the Airport Service Charge Act, hereinafter referred to as the "principal Act".

Amendment of section 7

4. The principal Act is amended in section 7, by-

(a) inserting immediately after subsection (2) the following new subsections:

"(3) An agent required to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form.

(4) Upon filing the monthly return under subsection (3), the agent shall disclose the amount collected and other particulars as the Commissioner General may require."; and

(b) renumbering subsection (3) as subsection (5).

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

Construction Cap. 147

5. This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the "principal Act".

Addition of section 135A

6. The principal Act is amended by adding immediately after section 135 the following new section:

"Exemption from duty on aircraft lubricants

135A. The importation by or supply of aircraft lubricants to a local operator of air transportation or a designated airline under a

Bilateral Air Service Agreement between the government of the United Republic and a foreign government, shall be exempted from liability to pay the duty."

Amendment of Fourth Schedule

7. The principal Act is amended in the Fourth Schedule, by-

(a) inserting immediately before HS code 2009.11.00 the following new HS code:

"Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.			
		Locally manufactured	*kg*	N/A	10%
		Imported	*kg*	N/A	25%"

(b) inserting immediately after HS code 3403.99.00 the following new HS codes:

"Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.**	*kg*		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	*kg*		
	2403.19.00	- Other (for example cut rag/filler)			
		Locally produced containing domestic tobacco exceeding 75%	*kg*	Tshs. 28,232.40 per kg	Tshs. 8,000.00 per kg
		Other/Imported	*kg*	Tshs 28,232.40	Tshs 28,232.40
	2403.91.00	- Homogenized or Reconstituted tobacco	*kg*	Tshs 28,232.40	Tshs 28,232.40
	2403.99.00	- Other	*kg*	Tshs 28,232.40	Tshs 28,232.40
39.17		**Tubes, pipes and hoses, and fittings thereof (for**			

		example, joints, elbows, flanges), of plastics.			
		-Tubes, pipes and hoses, rigid:			
	3917.21.00	-- Of polymers of ethylene	*kg*		
	3917.22.00	-- Of polymers of propylene	*kg*		
	3917.23.00	-- Of polymers of vinyl chloride	*kg*		
	3917.29.00	-- Of other plastics	*kg*		
		- Other tubes, pipes and hoses:	*kg*		
	3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	*kg*		
	3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	*kg*		
	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	*kg*		
	3917.39.00	-- Other	*kg*		
	3917.40.00	-Fittings	*kg*		
		Locally manufactured		**N/A**	**N/A**
		Imported		**N/A**	**10%**
67.03	**6703.00.00**	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**			
		Locally manufactured	***kg***	**N/A**	**10%**
		Imported	***kg***	**N/A**	**25%**
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**			
		- Of synthetic textile materials :			
	6704.11.00	-- Complete wigs			

	6704.19.00	-- Other			
	6704.20.00	- Of human hair			
	6704.90.00	-Of other materials			
		Locally manufactured	***kg***	**N/A**	**10%**
		Imported ..	***kg***	**N/A**	**25%**

(c) deleting the words "Tshs. 200 per litre" appearing in the sixth column of HS Code 2206.00.90 and substituting for them the words "Tshs. 61 per litre".

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

Construction Cap. 332

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

Amendment of Schedules

9. The principal Act is amended-

(a) in the First Schedule, by -

(i) deleting the figure "20,000,000" appearing in paragraph 2(2) and substituting for it figure "100,000,000"; and

(ii) deleting the table appearing in paragraph 2(3) and substituting for it the following:

"TURNOVER	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATION ACT IS NOT COMPLIED WITH	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATION ACT IS COMPLIED WITH
Where turnover does not exceed Tshs. 4,000,000/=	NIL	NIL
Where turnover exceeds	Tshs. 100,000/=	3% of turnover in excess

Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=		of Tshs. 4,000,000/=
Where turnover exceeds Tshs. 7,000,000/= but does not exceed Tshs. 11,000,000/=	Tshs. 250,000/=	Tshs. 90,000/= plus 3% of turnover in excess of Tshs. 7,000,000/=
Where turnover exceeds Tshs. 11,000,000/= but does not exceed Tshs. 14,000,000/=	Tshs.450,000/=	Tshs. 230,000/= plus 3% of turnover in excess of Tshs. 11,000,000/=
Where turnover exceeds Tshs. 14,000,000/= but does not exceed Tshs. 100,000,000/=	NOT APPLICABLE	Tshs. 450,000/= plus 3.5% of turnover in excess of Tshs. 14,000,000/="

(iii)adding immediately after item (c) of paragraph 3(2) the following new item:

"(d) an entity dealing in manufacture of sanitary pads and having a performance agreement with the Government of the United Republic shall be taxed at a reduced corporate rate of twenty five percent for two consecutive years from the 1st July 2019 to 30th June 2021."

"(b) in the Second Schedule, by-

(i) designating the contents of paragraph 1 as contents of subparagraph (1);

(ii) deleting item (v) appearing in subparagraph (1) as re-designated and substituting for it the following:

"(v) interest, fees or other financing charges paid by the Government to a non-resident bank, financial institution, other government or

representative of other government arising from a loan agreement that entitles such non-resident entity to a tax exemption for purposes of financing Government projects".

(iii) Adding immediately after paragraph 1, a new subparagraph (2) as follows:

(2) The provisions of item (v) of subparagraph (1) shall be deemed to have come into operation on the 1st June, 2017."

PART V
AMENDMENT OF THE PORT SERVICE CHARGE ACT, (CAP. 264)

Construction Cap. 264

10. This Part shall be read as one with the Port Service Charge Act hereinafter referred to as the "principal Act".

Amendment of section 7

11. The principal Act is amended in section 7, by-

(a) inserting immediately after subsection (2) the following new subsection:

"(3) An agent required to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form

(4) Upon filing the monthly return under subsection (3), the agent shall disclose the amount collected and other particulars as the Commissioner General

may require."; and

(b) renumbering subsection (3) as subsection (5).

PART VI
AMENDMENT OF THE ROAD TRAFFIC ACT, (CAP. 168)

Construction Cap. 168

12. This Part shall be read as one with the Road Traffic Act hereinafter referred to as the "principal Act".

Amendment of section 25

13. The principal Act is amended in section 25(2), by deleting the word "three" wherever it appears in that subsection and substituting for it the word "five".

PART VII
AMENDMENT OF THE STANDARDS ACT, (CAP. 130)

Construction

Cap.130

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

Amendment of the Long Title

15. The principal Act is amended in the Long Title by inserting the words "and to guarantee their safety and quality" between the words "service," and "to".

Amendment of section 2

16. The principal Act is amended in section 2 by adding in the appropriate alphabetical order, the following new definitions:

"premises" includes land, buildings, structures, basements and vessels and:

(a) in relation to any building includes a part of a building and any cartilage, forecourt, yard or place of storage used in connection with building or part of that building;

(b) in relation to "vessel", means ship, boat, air craft, and includes a carriage or receptacle of any kind, whether open or closed;

"food" means any substance whether processed, semi-processed or raw which is intended for human consumption, and includes drinks, chewing gum

and any substance which has been used in the manufacture, preparation or treatment of food but does not include cosmetics, tobacco or substance used only as drugs;

"food safety" means assurance that food will not cause harm to the consumer when it is prepared or eaten according to its intended use;

"quality product" means any product declared under this Act to be fit for particular purpose;

"product" means goods and services designed to be released or launched in a market;

"cosmetic" means any article intended to be used by means of rubbing, pouring, steaming, sprinkling, spraying on or otherwise applied to the human body or any part thereof for cleansing, beautifying, promoting attractiveness or altering the appearance and includes any article intended for use as a component of a cosmetic, but excludes articles intended for use in the diagnosis, treatment or prevention of diseases and those intended to affect the structure or any function of the body;

"cream" in relation to food, means part of milk, rich in fat which has been separated by skimming or by any other means;

"human consumption" includes use in the manufacture of food for human consumption;

"ingredient" in relation to the manufacture or preparation of a product regulated under this Act, includes anything which is the sole ingredient or in combination of that product as manufactured or prepared;

"label" means any tag, brand, mark, pictorial or other descriptive matter, written, printed, stencilled, marked, embossed or impressed on or attached to a container of any food or cosmetic;

"leaflet" means any written information related to food or cosmetic product;

"manufacture" includes all operations involved in the production, preparation, processing, compounding,

formulating, filling, refining, transformation, packing, packaging, re-packaging and labelling of products regulated under this Act;

"manufacturer" means a person or a firm that is engaged in the manufacture of products regulated under this Act;

"milk substitutes" means a product manufactured using non milk ingredients to imitate the properties and characteristics of milk;

"package" in relation to any product regulated under this Act, means any box, packet or any other article in which one or more primary containers of products regulated under this Act are to be enclosed in one or more other boxes, packets or articles in question, the collective number thereof;

"slaughter facility" means a slaughter house, slaughter slab, abattoir and any premises or place habitually used for slaughter of animals for human consumption;

"unfit product" means a product regulated under this Act which violates any provision of this Act;

"TBT Agreement" means an agreement on standardization, conformity assessment, testing and metrology under the World Trade Organisation;

"SPS Agreement" means an agreement on the application of sanitary and phytosanitary measures on matters related to food safety under the World Trade Organisation."

Amendment of section 4

17. The principal Act is amended in section 4(1), by-

(a) adding immediately after paragraph (k) the following:

"(l) inspect and register premises in accordance with the provisions of this Act;

(m) certify and register food, food products and cosmetics regulated under this Act": and

(b) renaming paragraphs (l) to (t) as paragraphs (n) to (v) respectively.

Addition of Parts IVA and IVB

18. The principal Act is amended by adding immediately after Part IV the following:

"PART IVA
PROVISIONS REGARDING FOOD

(a) Registration and composition of food

Registration of pre-packaged food

21A.-(1) No person shall manufacture, import, distribute, sell or expose for sale pre-packaged food unless that food or food product has been registered by the Bureau.

(2) An application for registration of pre-packaged food or food product shall be made to the Bureau in a prescribed manner together with the prescribed application fees.

(3) The Bureau shall register any pre-packaging food or food product if it is satisfied that, the food or food product complies with prescribed standards and the manufacturing operations for such food complies with the prescribed current Good Manufacturing Practice requirements.

(4) The Bureau may charge any applicant such costs as it may incur for the purposes of carrying out Good Manufacturing Practice as prescribed by the CODEX Almentarious Commission, inspection or laboratory investigations prior to registration of any pre-packaged food or food product.

Regulations regarding composition of food

21B.-(1) The Minister may, after consultation with the Bureau, make regulations prescribing standards to be complied with by manufacturers with regard to the composition of food or its microbiological or chemical or physical standards.

(2) Without prejudice to the generality of the power conferred by subsection (1), the Minister may in the regulations-

(a) require, prohibit or regulate the addition to food or extraction from it of any specified substance or any substance of any specified category, or the use of any substance as an ingredient in the manufacture or preservation of that food;

(b) prohibit, restrict or regulate the importation, manufacture or sale, possession for sale, offer or exposure for sale or the consignment or delivery of food or any of its ingredients which do not comply with the regulations;

(c) prohibit or regulate the importation of any food which, in his opinion, is or may be prejudicial to public health;

(d) prohibit, restrict or regulate the importation,

exportation or use of any specified materials, or materials of any specified category, in the manufacture of apparatus or utensils intended for use in the manufacture or preservation of food;

(e) prescribe or provide for methods of analysis for the purpose of ascertaining the presence in any food, or the absence from it, of any specified substance or the quantity of any substance present in any food.

(3) Upon making regulations under this section, the Minister shall have regard to the desirability of restricting, so far as is practicable, the use in the manufacture of food or substances of no nutritional value as foods.

Prohibition on food adulteration

21C.-(1) A person shall not, with intent to cause food to be sold for human consumption-

(a) add any substance to the food, use any substance as an ingredient of that food in its manufacture or abstract any constituent from it; or

(b) subject the food to any other process or treatment so as, in any such case, to produce food of a quality below the prescribed standard, whether or not that food becomes

injurious to health;

(c) if that food does not comply with requirements prescribed by the Bureau.

(2) Subject to this section, a person shall not distribute, sell or offer, expose or advertise for sale for human consumption or have in his possession for the purpose of distribution or sale, any food manufactured in contravention to subsection (1).

(3) Where, in proceedings for an offence under this section, it becomes necessary to determine whether or not any article of food is injurious to health, regard shall be not only to the probable effect of that article or on the health of a person consuming it, but also to that probable cumulative effect of articles of substantially the same on the health a person consuming those articles in ordinary quantities.

General protection for purchasers of food

21D.-(1) Any person who sells any food which is not of the nature, substance or quality of the food demanded by the purchaser shall be guilty of an offence.

(2) Where regulations made under section 21B, contains provisions prescribing the composition of, or prohibiting or restricting the addition to any food or the extraction from it, of any substance, a purchaser of the food shall, unless the contrary is proved, be deemed for the purposes of

subsection (1), to have demanded a food complying with the provisions of the regulations.

(3) In any proceedings for an offence under subsection (1) it shall not be a defence for the defendant to allege that the purchaser bought for analysis or examination and therefore was not prejudiced.

(4) In this section, references to sale shall be construed to sale for human consumption.

Offences regarding sale, etc. of unfit food

21E.-(1) Any person who-

(a) distribute, sell, or offers or has in his possession for the purpose of distribution, sale or manufacturer for sale; or

(b) deposits with or consigns to, any person for the purpose of distribution or sale or manufacture for distribution or sale any food intended, but unfit, for human consumption, commits an offence.

(2) Where any food in respect of which an offence under paragraph (a) of subsection (1) has been committed, if the unfit food or food products was distributed or sold to the offender by some other person, that other person commits an offence.

Food offered as prize

21F.-(1) The provisions of sections 21E and 21G shall apply in relation to-

(a) any food intended for human consumption which is prize, reward or donation in connection with any to which the public are admitted, whether or not money, as if such food were or had been, exposed for person in the organization of the entertainment;

(b) any food intended for human consumption which is prize, reward, donation or given away for the advertisement, or in furtherance of any trade or business, food were or had been exposed for sale by the person giving it away;

(c) any food intended for human consumption which is deposited in any premises for the purpose of being given away as if the food were, or had been, exported for sale by the occupier of the premises.

(2) In this section, the expression "entertainment" includes any social gathering, amusement, exhibition, performance, game, sport, lottery or trial of skill.

Examination of food suspected to be unfit for human consumption

21G.-(1) Any inspector may, at all reasonable times, examine any food intended for human consumption which has been

distributed, sold or is offered or exposed for sale or is in the possession of, or has been deposited with or consigned to, any person for the purpose of distribution or sale or manufacture for sale, if it appears to him to be unfit for human consumption, may seize it and remove it in order to have it dealt with in a manner provided for in this Act.

(2) An inspector who seizes any food under subsection (1) shall inform the person in whose possession the food was found of his intention to have it diagnosed in a described manner.

(3) Where it appears to the inspector that any perishable food examined by him is unfit for human consumption he shall condemn the food and order destruction of the same or dispose of in a prescribed manner.

(4) Where it appears to the inspectors that any non-perishable food examined by him is unfit for human consumption he shall take that food to the court for further action, and if the court is satisfied that, that food is unfit for human consumption, the court shall condemn the food and order its destruction in a prescribed manner, and if the court is not satisfied that the food is unfit for human consumption, it may order for further actions to be taken.

(5) Where the court orders for the destruction or disposal of any food which has been declared unfit for human consumption, that destruction or disposal shall be done at the owners cost.

Power to seize and dispose of carcass unfit for human consumption

21H.-(1) An inspector may seize, and cause to be disposed of in such manner as he may think fit, the carcass or any part of the carcass of any animal received into a butchery facility or cold stores for the purpose of sell for human consumption which on examination is found to be diseased or unfit for human consumption, and no compensation shall be payable to the owner of that carcass or any part of it.

(2) Where, in pursuance of subsection (1), any carcass or a part of it is seized by an inspector, he shall, before causing it to be disposed off record or cause to be recorded-

(a) a description or other particulars as will suffice to identify the carcass or part of it; and

(b) the grounds upon which the seizure was effected.

(3) For the purpose of this section, the inspector may deal with poultry, game and fish in the same manner as if the poultry, game and fish were carcasses or animals for slaughter.

(b) Importation

Restriction on importation of food

21I.-(1) No person shall, on or after the appointed day, carry on the business of an importer of food unless he is registered by the Bureau under section 21J as an importer of food.

(2) The Bureau shall cause to be kept and maintained in the prescribed manner a register containing-

(a) the name of every registered importer of food;

(b) the date of registration;

(c) the kind or kinds of food in respect of which he is registered as an importer;

(d) chemical composition, microbiological and physical status of the food he imports; and

(e) such other particulars as the Bureau may, from time to time, prescribe.

(3) The provisions of section 21J shall be complied with by every person registered as an importer of food on every occasion he proposes to import food which was not included in his original application for registration.

Application for registration of an importer

21J.-(1) Every application for registration as an importer of food shall be addressed to the Director General and shall be in a prescribed form and manner.

(2) Upon receipt of an application for registration, the Director General shall, as soon as is practicable, proceed to consider the application and grant registration if he is satisfied that-

(a) the composition of the food proposed to be imported is not of a quality below the specifications prescribed under this Act;

(b) importation and consumption of the food proposed would enhance or contribute in any other way to the national effort to improve the nutritional status of the people of Tanzania; or

(c) the food or its products and practices related thereto does not in any way contravene the provisions of this Act.

Restriction on movement of imported food

21K.-(1) Without prejudice to any power of examining food conferred by this Part, any person authorized in writing in that behalf by the Bureau may give directions to the person in possession of any food which is imported for human consumption, prohibiting or restricting its removal or delivery-

(a) during any period of not more than seventy-two hours: and

(b) if within that period the authorized person so requires, until that person

has notified the authorized person of the name of the person to whom, and the address to or at which, he proposes to send or deliver that food.

(2) Any person who fails to comply with any direction given under subsection (1) or who, in a notification under that subsection, knowingly makes any false statement, commits an offence.

(c) Milk, Milk Products and Milk Substitutes

Rules relating to milk, milk products and milk substitutes

21L.-(1) The Minister may, after consultation with the Bureau and other institutions dealing with matters related to milk, milk products or milk substitutes and with such other person as he may determine, make rules for the purposes of-

(a) regulating the addition to milk intended for human consumption, any water or colouring matter, or any dried or condensed milk or liquid reconstituted from condensed milk;

(b) regulating the extraction of any matter or substance from milk intended for distribution or sale for human consumption; and

(c) regulating in any other way the composition and

other dealings in milk, milk products and milk substitutes.

(2) Rules made under this section shall be published in the *Gazette*.

Milk from diseased dairy animals not to be used for consumption

21M.-(1) No person shall-

(a) sell, offer or expose for sale, for human consumption;

(b) use in the manufacture of food for sale for human consumption, the milk of any dairy animal which to his knowledge has tuberculosis or is suffering from emaciation due to tuberculosis or from tuberculosis of the udder or any infection of the udder or teat which is likely to convey diseases, or from any comatose condition, any septic condition of the uterus, anthrax or any other zoonotic diseases so diagnosed; or

(c) sells, offer or expose for sale or use or use in the manufacture of food for human consumption the milk from any treated dairy animal during its withdrawal period.

(2) Any person who contravenes this section commits an offence.

(3) In any proceedings under this section, an accused person shall be deemed to have known that a dairy animal was diseased, if he could with reasonable diligence have ascertained that fact.

(d) Premises for Slaughter of Animals and Sale of Meat

Restriction on use of premises for slaughter of animals and sale of meat

21N.-(1) No person shall use any premises for slaughter of animals or cause or permit any animal to be slaughtered with intent to supply, sell, offer or expose for sale meat for human consumption, unless that premises is registered by the Bureau.

(2) Any person who contravenes any of the provisions of this Act, commits an offence.

Regulations regarding slaughter and butchery facilities etc

21O.-(1) The Minister shall, on advice of the Director General after consultation with the Minister responsible for livestock development, make regulations relating to premises for the slaughter of animals or birds and sale of meat for human consumption and may, by such regulations:

(a) prescribe the methods, instruments or appliances which may be used to carry out slaughtering;

(b) provide for and regulate the inspection of slaughter and butchery facilities to determine whether or not they are

suitable for the intended purpose;

(c) provide for the disposal, treatment or processing of waste matters, refuse and by-products resulting from the slaughtering of animals or birds in slaughter houses;

(d) prescribe places and circumstances in which an animal or bird may be slaughtered in a place other than a slaughter house, and any action or actions to be taken in the event of every such slaughter;

(e) prescribe the manner in which carcasses and viscera are to be marked or labelled upon their being detained or seized in accordance with regulations made under this Act;

(f) regulate treatment and disposal of any animal, carcass or viscera, or any part of them, in relation to which a breach of this Act has been committed and the offender convicted;

(g) prescribe or provide for any matter in relation to

slaughter and slaughter facilities which appears to him to be necessary for the proper maintenance of quality standards in respect of meat intended for human consumption.

(2) Regulations made under this section may require acts or things to be done to the satisfaction of a prescribed person and may empower a prescribed person to issue directions to any other person requiring acts or things to be done, imposing conditions and prescribing periods and dates upon, within or before which such acts or things shall be done or such conditions shall be fulfilled.

(3) No regulation made under this section relating to any slaughter facility shall be so framed or construed as to deny to any religious community reasonable facilities for obtaining food, the flesh of animals or birds slaughtered by the method specially required by their religion.

(4) The Bureau shall, for the purpose of performing its functions under Sub-Part (d) of Part IVA of this Act, establish and maintain a system of consultation and cooperation with any person or body of persons, whose functions are related to those of the Bureau or whose participation or collaboration in the work of the Bureau is likely to advance the better and more effective furtherance of the objects

specified under Sub-Part (d), and in particular the institutions responsible for the Hide and Skin Trade Act and the Animal Diseases Act.

Cap.120
Cap.156

Transportation of meat

21P.-(1) Subject to subsection (2), no person shall convey or cause to be conveyed any meat or meat product from a slaughter facility or cold store in any vehicle unless such vehicle has been approved in writing for that purpose by the Bureau.

(2) Subsection (1) shall not apply to the transport of meat or meat products in hermitically sealed containers or in other containers of a type approved by the Bureau.

(3) The Bureau or, as the case may be, an inspector designated for that purpose by the Bureau, may refuse to approve any vehicle, tray or load-carrying part of which is not covered; or which has no proper provisions for preventing contamination or which is considered for any other reason to be unsuitable for the carriage or meat or meat products.

(4) Where at any time the Bureau considers that any vehicle approved under subsection (1) of this section has ceased to be suitable for carrying meat or meat products, it may revoke the approval of that vehicle.

(5) Any person who contravenes this section commits an offence and shall be liable on conviction to a fine of not less than

one hundred thousand shillings or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

(e) Food Hygiene

Minister to make regulations regarding food hygiene

21Q.-(1) The Minister may, after consultation with the Bureau, make regulations designed to secure the observance of sanitary and cleanly conditions and practices and wholesome methods in connection with-

(a) the sale of food for human consumption; and

(b) the manufacture, transport, storage, packaging, marking, exposure for sale, service or delivery of food intended for human consumption.

(2) Without prejudice to the generality of the power conferred by subsection (1), the Minister may make regulations-

(a) prohibiting, restricting or regulating the sale, or storage, possession or exposure;

(b) impose requirements as to the construction, layout, drainage, equipment, maintenance, cleanliness, ventilation and extraction of fumes or heat, lighting, water supply and use of premises in, at or from

which food for human consumption is manufactured or stored or sold, offered or exposed for distribution or sale;

(c) imposing requirements as to the provision, maintenance and cleanliness of sanitary and washing facilities in connection with those premises, the disposal of refuse and the maintenance and cleanliness of apparatus, equipment, furnishings and utensils used in such premises, and in particular, the regulations may impose requirements that every sanitary convenience situated in such premises be supplied with water through a suitable flushing appliance;

(d) prohibiting or restricting spitting on or, in any other way, littering premises where food for human consumption is manufactured or stored, or sold, offered or exposed for distribution or sale;

(e) imposing requirements as to the clothing to be worn by persons engaged to work in the house premises;

(f) requiring the periodic medical examination of persons engaged in those premises or a category of them, the immunization of those persons against any special disease and prohibiting the employment or continued employment of any of them found to be suffering from any special disease and prohibiting the employment or continued employment of any of them found to be suffering from any specified disease.

(3) Regulations made under this section shall be published in the *Gazette*.

Duty to report certain diseases and conditions

21R.-(1) Every person who works in direct contact food in food processing and handling operations and who-

(a) is suffering from a septic sore, diarrhoea, chronic cough on septic sore throat; or

(b) to his knowledge is suffering from, or is a carrier of typhoid or paratyphoid fever, any salmonella infection, dysentery or any staphylococcal infection

liable to cause food poisoning, shall not be allowed to handle food and shall be required to take necessary measures including seeking medical attention and reporting the matter to the employer where applicable.

(2) Upon being informed of the circumstances specified in subsection (1), every employer or occupier shall forthwith stop the employee from handling food and cause such employee to be attended by a medical practitioner and shall keep records related to such incidence.

(3) The employer shall, without delay, be required to notify the Bureau.

Notification of food borne diseases

21S.-(1) Where a medical practitioner or any other person becomes aware, or suspects, that a patient under his care is suffering from food poisoning, he shall, without delay, send to the Medical Officer of health of the area in which the patient ordinarily resides, a report stating-

(a) the name, age and sex of the patient, and the address of the residence of that patient; and

(b) particulars of the food poisoning from which the patient is, or is suspected

to be suffering.

(2) Upon receipt of the report, the medical officer of health shall immediately take all necessary measures to investigate and prevent or put to a stop occurrences of food poisoning within the area under his jurisdiction and report such actions and measures to the Bureau in a prescribed manner.

(3) Subject to subsection (2) of this section and 21R (3), the Bureau shall prescribe a manner in which food borne incidences shall be reported.

PART IVB
COSMETICS

Restriction on manufacture, importation, distribution and sale of cosmetics

21T. No cosmetics shall be sold, given, manufactured, imported, stored or exhibited for the purpose of being sold or given unless the cosmetic conforms to requirements prescribed by the Bureau.

Prohibited ingredients

21U.-(1) Whenever the Bureau considers it necessary or desirable in the public interest that any ingredient should be declared to be prohibited, the Minister may, on advice of the Director General and by notice in the *Gazette,* declare such ingredient to be a prohibited ingredient and may in like manner amend or revoke such notice.

(2) Except as otherwise prescribed in the regulations, a cosmetic shall not contain any prohibited ingredients.

(3) Only approved substances may be used to colour cosmetics.

Prohibition of manufacture and sale of certain cosmetics

21V. No person shall, himself or by any other person on his behalf-

(a) sell, supply or distribute cosmetics that contain poisonous or harmful substances that might injure users under normal conditions;

(b) manufacture or hold cosmetics under insanitary conditions, using non-permitted colours, or including any filthy, putrid or decomposed substance; or

(c) sell, stock or exhibit or offer for sale or distribute any cosmetic which has been imported or manufactured in contravention of any of the provisions of this Act.

Counterfeit cosmetics

21W. For the purpose of this Act, a cosmetic shall be deemed to be counterfeit if-

(a) it is manufactured under a name which belongs to another cosmetic;

(b) it is an imitation of, or a substitute for, another cosmetic or resembles another cosmetic in a manner likely to deceive or bears upon it or upon its

label or container the name of another cosmetic unless it is plainly and conspicuously marked so as to reveal its true character and it lacks identity with such other;

(c) the label or container bears the name of an individual or company purporting to be the manufacturer of the cosmetics which individual or company is fictitious or does not exist; or

(d) it purports to be the product of a manufacturer of whom it is not truly his product.

Power to prohibit manufacture, importation and distribution of cosmetics in public interest

21X.-(1) Without prejudice to any other provisions contained in this Act, if the Minister on advice of the Director General is satisfied that the use of any cosmetic is likely to involve any risk to human being or that it contains ingredients of such a type and quantity which there is no justification and that in the public interest it is necessary or expedient to prohibit,

(2) The Minister may, by notice in the *Gazette,* prohibit the importation, manufacture and sale of the cosmetic under subsection (1).

Penalties against manufacture import, sell or distribution of cosmetics

21Y. Any person whether himself or on behalf of another person manufactures, imports, sells or distributes-

(a) any counterfeit cosmetic as referred to in the provision of section 21W, commits an offence and upon

conviction is liable to a fine not exceeding one hundred million shillings or to imprisonment for a term not less than two years or to both such fine and imprisonment;

(b) any cosmetic other than cosmetic referred to under the provisions of section 21V, the import of which is prohibited, commits an offence and upon conviction is liable to a fine of not less than fifty million shillings or to imprisonment for a term of not less than two years or to both such fine and imprisonment."

Amendment of section 24

19. The principal Act is amended in section 24(1), by adding immediately after paragraph (f), the following:

"(g) inspect any premises or registered products or unregistered products or certified products to determine whether or not they are in conformity to the prescribed standards."

Addition of section 26A

20. The principal Act is amended by adding immediately after section 26 a new section 26A as follows:

"Registration of premises

26A.-(1) A person shall not manufacture for sale, sell, supply or store food, food products or cosmetics except in premises registered under this Act.

(2) Every application for registration or renewal of registration of premises shall be made to the Bureau in the prescribed form, and shall be accompanied by such fees as

the Bureau may prescribe."

Amendment of section 36

21. The principal Act is amended in section 36(3), by-

(a) adding immediately after paragraph (d) the following:

"(e) matters related or connected with premises registration or registration of food, food products or cosmetics"; and

(b) renaming paragraphs (e) and (f) as paragraphs (f) and (g) respectively.

PART VIII
AMENDMENT OF THE TANZANIA FOOD, DRUGS AND COSMETICS ACT, (CAP. 219)

Construction Cap.219

22. This Part shall be read as one with the Tanzania Food, Drugs and Cosmetics Act, hereinafter referred to as the "principal Act".

"Amendment of long title

23. The principal Act is amended in the long title by deleting the words "food, drugs, medical devices, cosmetics" and substituting for them the words "medicines, medical devices."

Amendment of section 1

24. The principal Act is amended in section 1 by deleting the words "Tanzania Food, Drugs and Cosmetics" and substituting for them the words "Tanzania Medicines and Medical Devices."

Amendment of section 4

25. The principal Act is amended in section 4 by deleting the words "Tanzania Food, Drugs and Cosmetics Authority or by its acronym "TFDA" and substituting for them the words "Tanzania Medicines and Medical Devices Authority or by its acronym TMDA."

Amendment of section 5

26. The principal Act is amended in section 5:

(a) in subsection (1), by-

(i) deleting paragraph (a) and substituting for it the following:

"(a) regulate all matters relating to quality and safety of drugs, herbal drugs, medical devices and poisons;"

(ii) deleting the words "distribution of foods, drugs, cosmetics" and substituting for them the words "of drugs";

(iii) deleting paragraph (l); and

(iv) renaming paragraphs (m) to (r) as paragraphs (l) to (q) respectively;

(b) in subsection (2), by deleting the word "food" appearing in paragraph (f).

Amendment of section 14

27. The principal Act is amended in section 14:

(a) in subsection (2), by-

(i) deleting paragraph (b);

(ii) renaming paragraphs (c) and (d) as paragraphs (b) and (c) respectively; and

(b) in subsection (3), by deleting the words "food, drug and cosmetics" and substituting for them the word "drug".

Amendment of section 17

28. The principal Act is amended in section 17 by deleting the words "food for human consumption, drugs, cosmetics" and substituting for them the word "drugs".

Amendment of section 20

29. The principal Act is amended in section 20(2) -

(a) by deleting the word "food," appearing in the opening words of subsection (2); and

(b) in paragraph (a), by-

(i) deleting subparagraph (ii);

(ii) renaming subparagraphs (iii) to (viii) as subparagraphs (ii) to (vii) respectively;

Repeal of Part III

30. The principal Act is amended by repealing the whole of Part III.

Repeal of Part V

31. The principal Act is amended by repealing the whole of Part V.

Repeal of section 100

32. The principal Act is amended by repealing section 100.

Amendment of section 101

33. The principal Act is amended in section 101, by-

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

"(1) Subject to the provisions of this section and any regulations made under section 122, an inspector may take sample for analysis or for the examination of any drugs or medical devices and herbal drug or of any substance capable of being used in the manufacture of drugs, herbal drug, medical devices which appears to him to be intended for sell or to have been sold for use by man or animal which is found by him on or in any premises, stall, vehicle, vessel, conveyance, aircraft or a place he is authorised to enter for the purposes of ensuring compliance with this Act."

(b) deleting the words "food, drugs, cosmetics" appearing in subsection (2) and substituting for them the word "drugs"; and

(c) deleting the words "bulk of the food, drugs, cosmetics" and substituting for them the word "drugs".

Amendment of section 102 Submission of simple for analysis

34. The principal Act is amended by repealing section 102 and substituting for it the following:

"102. Any inspector who has taken into possession drugs, medical devices and herbal drugs or other substance for use in the manufacture of drugs, medical devices and herbal drugs may submit a sample of it for analysis."

Repeal of section 103

35. The principal Act is amended by repealing section 103.

Repeal of section 104

36. The principal Act is amended by repealing section 104.

Amendment of section 105

37. The principal Act is amended in section 105(1), by deleting the designation "food technologist" appearing in paragraph (a).

Amendment of section 106

38. The principal Act is amended in section 106(1), by-

(a) deleting the words "food, drugs, cosmetics" appearing in paragraph (d) and substituting for them the word "drugs"; and

(b) deleting the words "food, cosmetics," appearing in paragraph (e).

Amendment of section 107

39. The principal Act is amended in section 107(2) by deleting paragraphs (c) and (d).

"Addition of section 124A

40. The principal Act is amended by adding immediately after section 124 the following new section:

"Reference to TFDA to be construed as reference to TMDA

124A. Unless the context requires otherwise, any reference in any written law to the "Tanzania Food, Drugs and Cosmetics Authority or by its acronym "TFDA" shall be construed as reference to "Tanzania Medicines and Medical Devices Authority or by its acronym TMDA"."

PART IX
AMENDMENT OF THE TAX ADMINISTRATION ACT, (CAP. 438)

Construction Cap. 438

41. This Part shall be read as one with the Tax Administration Act hereinafter referred to as the "principal Act".

Amendment of section 3

42. The principal Act is amended in section 3(3) by adding in its appropriate alphabetical order the following new definitions:

"fiscal device" means an electronic receipt issuing machine authorised by the Commissioner General to be used for business transactions;

"fiscal receipt" means a receipt or invoice issued by using a fiscal device, Government electronic payment gateway system or any other electronic system

approved by the Commissioner General."

"Amendment of section 22

43. The Principal Act is amended in section 22, by adding immediately after subsection (4) the following new subsections:

"(5) Where a person is registered and issued with a Taxpayer Identification Number for the first time, for the purposes of carrying on a business or investment, the requirement to pay instalment tax under the Income Tax Act shall be deferred for a period of six months from the date when the Tax Identification Number was issued.

Cap.332

(6) A person referred in subsection (5) shall pay the whole of the deferred tax in the respective year in three equal instalments, in the remaining period.

(7) Where the deferment granted under subsection (5) has the effect of deferring the tax payable beyond the year of income to which the tax relates, the whole of the tax payable shall be paid in the last instalment period of the year of income.

(8) Nothing in this section shall be taken to preclude the person granted deferment under this section to pay the assessed tax during the deferment period."

"Amendment of section 22A

44. The Principal Act is amended in section 22A, by-

(a) adding immediately after subsection (2), the following new subsection-

"(3) The Minister may make regulations prescribing for the fees, manner of recognising and registration and any other matter relating to small vendors or service providers."

(b) renumbering subsection (3) as subsection (4)."

Addition of Part IIiA

45. The principal Act is amended by inserting new Part III A immediately after section 28 as follows:

"PART IIIA

ESTABLISHMENT OF TAX OMBUDSMAN

Establishment of office of Tax Ombudsman

28A. There is hereby established an office to be known as Tax Ombudsman Service which shall be responsible for reviewing and addressing any complaint by a taxpayer regarding service , procedural or administrative matter arising in the course of administering tax laws by the Authority, the Commissioner General or a staff of the Authority.

Appointment of Tax Ombudsman

28B.-(1) The Minister shall appoint a person with competent knowledge in tax administration matters to be a Tax Ombudsman.

(2) The Tax Ombudsman shall be in charge of and carry out the functions of the Tax Ombudsman Service independently and impartially without interference from any institution, agency or department of the Government or any other person.

(3) Notwithstanding subsection (2), the Tax Ombudsman's findings shall directly be submitted to the Minister as recommendations for the Minister's deliberations and directives.

(4) The decisions or recommendations of the Tax Ombudsman shall not bind a taxpayer whose complaint or matter formed the subject matter of such decision or recommendation.

(5) The Tax Ombudsman shall hold office for a renewable period of three years under such terms and conditions regarding remuneration as the Minister may determine.

(6) The Minister shall prescribe regulations governing the conduct of Tax Ombudsman and modalities of recruiting staff and employees to perform Tax Ombudsman Service.

Duties of Tax Ombudsman

28C. In discharging his duties the Tax Ombudsman shall-

(a) review a complaint. and where necessary, resolve it amicably through mediation or conciliation

(b) act independently and impartially in resolving complaints;
(c) follow informal, fair and cost effective procedures in resolving complaints;
(d) provide information, training and awareness to taxpayers on tax ombudsman service, functions and procedures of making complaints;
(e) facilitate access by taxpayer to dispute resolution processes within the Authority; and
(f) identify and review tax administrative issues related to customer service, or procedures and behaviours which impact negatively on taxpayers.

Limitation of powers of tax Ombudsman

28D. The Tax Ombudsman shall not review

(a) legislation or tax policy;
(b) Authority's policy or practice save that which relates to service, administrative or procedural matter with respect to administration of tax laws;
(c) a matter subject to a tax objection or Appeal, save for an administrative matter relating to such tax objection or appeal.

Confidentiality

28E.-(1) The Tax Ombudsman and person acting on his behalf shall not disclose information of any kind that is obtained by or on behalf of the Tax Ombudsman's or prepared from information obtained by or on behalf of the Tax Ombudsman, to the Authority.

(2) The provisions of section 21 of the Act shall apply on the Tax Ombudsman including his officers, any person who acts on his behalf and a person whose complaints are being considered by the Tax Ombudsman.

(3) Notwithstanding subsection (2), the Authority shall allow the Tax Ombudsman access to information in the possession of the Authority which

relates to the Tax Ombudsman's powers and duties under this Act.

Protection of the Tax Ombudsman and his officers Cap.399

28F. The provision of section 22 of the Tanzania Revenue Authority Act shall apply under this Part.

Procedure for conducting and handling complaints

28G. The Minister may make Regulations to prescribe for the procedure of conducting and handling complaints by the Tax Ombudsman."

Amendment of the Schedule

46. The principal Act is amended in item 1 of the First Schedule, by-

(a) adding immediately after paragraph (e) the following new paragraphs:

"(f) in relation to Airport Service Charge, a return filed under section 7 of the Airport Service Charge Act; and

Cap.365

(g) in relation to Port Service Charge, a return filed under section 7 of the Port Service Charge Act.

Cap.264

(b) deleting the word "and" appearing at the end of paragraph (d) and substituting for it a semi colon.

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

Construction Cap. 148

47. This Part shall be read as one with the Value Added Tax Act hereinafter referred to as the "principal Act".

Addition of section 61B

48. The principal Act is amended by adding immediately after section 61A the following new section:

"Zero rating supply of electricity services

61B. A supply of electricity services by a supplier of electricity service in Mainland Tanzania to another supplier of electricity service in Tanzania Zanzibar shall be zero rated."

Amendment of section 68

49. The principal Act is amended in section 68(3)(d), by-

(a) deleting the words "raw agricultural products"; and

(b) deleting item (ii) of the proviso.

Amendment of section 86

50. The principal Act is amended in section 86 by adding at the end of subsection (2) the words "or any refund claim".

"Amendment of Schedule

51. The principal Act is amended in the Schedule-

(a) in Part I, by-

(i) deleting sub-item 11 of item 8;

(ii) adding immediately after item 25 the following new item:

"26.	A supply of aircraft lubricants of H.S Codes 2710.19.51, 2710.19.52, 3403.19.00 and 3403.99.00 to a local operator of air transportation."

(b) in Part II by adding immediately after item 21 the following new items-

"22.	An import of refrigerated containers of HS Code 8418.69.90 by a person engaged in horticulture for exclusive use in horticulture in Mainland Tanzania.
23.	An import of grain drying equipment of HS Code 8419.31.00 by a person engaged in agriculture for exclusive use in agriculture in Mainland Tanzania.
24.	An import of aircraft lubricants, airline tickets, brochures, leaflets, calendars, diaries, headed papers and airline uniforms engraved or printed or marked with the airline logo imported by a designated airline under a Bilateral Air Services Agreement between the Government of United Republic and a foreign government."

Passed by the National Assembly on the 27th June, 2019.

STEPHEN KAGAIGAI
Clerk of the National Assembly