

THE EXCISE DUTY ACT, NO. 8 OF 2017

**THE EXCISE DUTY (AMENDMENT OF THE SCHEDULE)
 ORDER, 2023**

[Made under section 4 (2)]

IN EXERCISE of the powers conferred upon me under section 4(2) of the Excise Duty Act, No. 8 of 2017, **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N 74 of 2023.

**PART ONE
 PRELIMINARY PROVISIONS**

1. This order may be cited as the Excise Duty (Amendment of Schedule) Order, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.

2. In this order, unless the context otherwise requires:

“Act” means the Excise Duty Act, No. 8 of 2017. Interpretation.

**PART TWO
 AMENDMENT OF THE FIRST SCHEDULE**

3. The First Schedule of the Act is amended by inserting new items as follows: Amendment of the First Schedule.

HEADING	HS CODE	DESCRIPTION	UNIT	RATE
84.43	8543.40.10	Electronic cigarettes	u	30%
	8543.40.90	Similar personal electric vaporising devices	u	30%
96.14	9614.00.00	Sheesha	kg	30%

Miscellaneous items	There shall be charged in addition to any other rates imposed under the law, a duty on:		
	(a) imported motor vehicle aged eight years but not more than ten years;		15%
	(b) imported vehicle aged more than ten years, from the year of its manufacture excluding passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99;		30%
	(c) imported passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29, 8702.90.99 aged more than five years from the year of its manufacture;		10%
	(d) imported used spare parts for motor vehicles and used domestic appliances including refrigerators, washing machines, electric cookers, microwave ovens, vacuum cleaners, electric fence, air conditioners, electric radiators and all other related products, electric appliances including televisions, cartridges, printers, photocopiers, mobile phones and all other related products;		25%
(e) used motorcycles.		10%	

SIGNED on this 30th day of June, 2023

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR

**THE FINANCE (PUBLIC REVENUE MANAGEMENT)
ACT, NO. 9 OF 2015**

**THE INFRASTRUCTURE TAX
RATES (AMENDMENT) ORDER, 2023**

[Made under section 20(5)]

IN EXERCISE of the powers conferred upon me under section 20(5) of the Finance (Public Revenue Management) Act, No. 9 of 2015, **I, DR. SAADAMKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N 75 of 2023.

**PART ONE
PRELIMINARY PROVISIONS**

1. This order may be cited as the Infrastructure Tax Rates (Amendment) Order, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.

2. In this order, unless the context otherwise requires:

“Act” means the Finance (Public Revenue Management) Act, No. 9 of 2015. Interpretation.

**PART TWO
AMENDMENT PROVISIONS**

3. The infrastructure tax under section 20(3) of the Act is amended by: Amendment of section 20.

(a) deleting infrastructure tax with its rates on guest staying in hotel and substituting it with new rates as follows:

Item	Rate
Guest stayed in any hotel resides in Zanzibar.	
(a) 5 or 4 stars' hotel	USD 5 or its equivalent in Tanzania Shillings per person per day;
(b) 3 and 2 stars' hotel	USD 4 or its equivalent in Tanzania Shillings per person per day;
(c) 1 star hotel and others	USD 2 or its equivalent in Tanzania Shillings per person per day.

(b) deleting infrastructure tax rate on petroleum products of TZS 50 per litre and substituting it with the new rate of TZS 100 per litre.

(c) adding new item as follows:

Item	Rate
Importation of goods except for alcoholic beverages, cigarette and tobacco	1% of the value of the goods imported

SIGNED on this 30th day of June, 2023

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR

**THE TAX ADMINISTRATION AND PROCEDURES
ACT NO. 7 OF 2009**

**THE VALUE ADDED TAX (AMENDMENT)
REGULATIONS, 2023**

[Made under section 69]

IN EXERCISE of the powers conferred upon me under section 69 of the Tax Administration and Procedures Act, No.7 of 2009, I, **DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the amendments to the Value Added Tax Regulations, 2012 as follows: L.N 76 of 2023.

**PART ONE
PRELIMINARY PROVISIONS**

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.
2. These Regulations shall be read as one with the Value Added Tax Regulations, 2012 hereinafter referred to as "Principal Regulations." Construction.

**PART TWO
AMENDMENT PROVISIONS**

3. Regulation 4 of the Principal Regulations is amended by repealing item (a) and (b) and replacing them with new items (a) and (b) as follows: Amendment of regulation 4.

“(a) One Hundred Million Shillings in any period of twelve months;

(b) Twenty-Five Million Shillings in any period of three consecutive months.”

SIGNED on this 30th day of June, 2023

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT’S OFFICE,
FINANCE AND PLANNING
ZANZIBAR

THE PETROLEUM LEVY ACT, NO. 7 OF 2001

**THE PETROLEUM LEVY
(AMENDMENT OF THE SECOND SCHEDULE)
ORDER, 2023**

[Made under section 3(4)]

IN EXERCISE of the powers conferred upon me under section 3(4) of the Petroleum Levy Act, No. 7 of 2001, I, **DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N 77 of 2023.

**PART ONE
PRELIMINARY PROVISIONS**

1. This order may be cited as the Petroleum Levy (Amendment of the Second Schedule) Order, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.

2. In this order, unless the context otherwise requires:

“Act” means the Petroleum Levy Act, No.7 of 2001. Interpretation.

**PART TWO
AMENDMENT OF THE SECOND SCHEDULE**

3. The Second Schedule of the Act is amended by deleting and replacing new rates of petroleum products as follows: Amendment of the Second Schedule.

LEVY	TYPE OF PETROLEUM PRODUCTS AND RATES			
	TZS/LTR	TZS/LTR	TZS/LTR	USD/LTR
	PETROL	DIESEL	KEROSENE	JET A1
1. Petroleum Levy	350.00	350.00	12.80	0.02
2. Roads Fund	100.00	100.00	0.00	0.00
3. Road License Fee	38.00	38.00	0.00	0.00

SIGNED on this 30th day of June, 2023.

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR .

THE PROPERTY TAX ACT, NO. 14 OF 2008

**THE PROPERTY TAX (SPECIFICATION OF THE
PROPERTY SUBJECT TO SPECIFIC AMOUNT)
ORDER, 2023**

[Made under section 7A (1)]

IN EXERCISE of the powers conferred upon me under section 7A (1) of the Property Tax Act, No. 14 of 2008, **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N 78 of 2023.

**PART ONE
PRELIMINARY PROVISIONS**

1. This order may be cited as the Property Tax (Specification of the Property Subject to Specific Amount) Order, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.

2. In this Order, unless the context otherwise requires:

“Act” means the Property Tax Act, No. 14 of 2008;

“business premise” means any building or establishment used for business activities and includes any premises used for storing goods;

“residential house” means a residential house which has market value exceeding Fifty Million Shillings.

Interpretation.

**PART TWO
CATEGORIES OF PROPERTIES**

3. Subject to the provisions of section 7A of the Act, the following properties shall be subject to the specific amount of property tax: Specific Properties and amount.

S/N	TYPE OF PROPERTY	AMOUNT OF PROPERTY TAX ANNUALLY
1.	Residential Storey buildings or condominium.	Tzs. 10,000/- per storey or unit
2.	Storey business buildings	Tzs. 50,000/- per storey.
3.	Other business buildings	Tzs. 50,000/-
4.	Hotel Premises: (a) Five Stars Hotels; (b) Four Stars Hotels; (c) Three Stars Hotels; (d) Two Stars Hotels; (e) One Star Hotels; (f) Others.	Tzs. 500,000/- Tzs. 400,000/- Tzs. 300,000/- Tzs. 200,000/- Tzs. 100,000/- Tzs 50,000/-

SIGNED on this 30th day of June, 2023.

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR

THE STAMP DUTY ACT, NO. 7 OF 2017

**THE STAMP DUTY ACT (REPLACEMENT OF SCHEDULES)
ORDER, 2023**

[Made under section 60(2)]

IN EXERCISE of the powers conferred upon me under section 60(2) of the Stamp Duty Act, No. 7 of 2017, I, **DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N 79 of 2023.

**PART ONE
PRELIMINARY PROVISIONS**

1. This Order may be cited as the Stamp Duty (Replacement of Schedules) Order, 2023 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.
2. In this order, unless the context otherwise requires: Interpretation.
"Act" means the Stamp Duty Act, No. 7 of 2017.

**PART TWO
REPEAL AND REPLACEMENT
OF THE SECOND SCHEDULE**

3. The Second Schedule of the Act is repealed and replaced with a new Second Schedule as follows: Repeal and Replacement of the Second Schedule.

**SECOND SCHEDULE
ANNUALLY TURNOVER SCHEME**

[Made under section 3(2)(b)]

Item	Turnover in TZS	Amount 'TZS' Annually
1.	Where turnover does not exceed TZS 5,000,000.	NIL
2.	Where turnover exceeds 5,000,000 but does not exceed 7,500,000.	100,000
3.	Where turnover exceeds 7,500,000 but does not exceed 10,000,000.	200,000
4.	Where turnover exceeds 10,000,000 but does not exceed 12,500,000.	300,000
5.	Where turnover exceeds 12,500,000 but does not exceed 15,000,000.	400,000
6.	Where turnover exceeds 15,000,000 but does not exceed 25,000,000.	700,000
7.	Where turnover exceeds 25,000,000 but does not exceed 35,000,000.	1,000,000
8.	Where turnover exceeds 23,000,000 but does not exceed 45,000,000.	1,300,000
9.	Where turnover exceeds 45,000,000 but does not exceed 50,000,000.	1,600,000

**PART THREE
REPEAL AND REPLACEMENT
OF THE FOURTH SCHEDULE**

4. The Fourth Schedule of the Act is repealed and replaced with a new Fourth Schedule as follows:

Repeal and
Replacement
of Fourth
Schedule.

FOURTH SCHEDULE
MONTHLY TURNOVER SCHEME
[Made under section 3(2)(b)]

No.	Annual turnover	Percent
1.	Turnover above 50 million up to immediately before the threshold for registration under the Value Added Tax Act as prescribed under the Value Added Tax Regulations.	3% of the total supply or not less than Tanzanian Shillings One Hundred and Thirty Five Thousands (135,000) per month whichever is greater.

SIGNED on this 30th day of June, 2023.

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR