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## SUBSIDIARY LEGISLATION

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TANGAZO LA SERIKALI NA. 106 la tarehe 17/5/2013

SHERIA YA FEDHA ZA SERIKALI ZA MITAA  
(SURA YA 290)

### SHERIA NDOGO

*Zimetungwa chini ya Vifungu vya 7(1) na 16(1)*

SHERIA NDOGO ZA (ADA NA USHURU) (MAREKEBISHO) ZA HALMASHAURI  
YA WILAYA YA MWANGA ZA MWAKA 2013

1. Sheria Ndogo hizi zitaitwa Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya Mwanga, 2012 na zitasomwa pamoja na Sheria Ndogo za (Ada na Ushuru) za Halmashauri ya Wilaya ya Mwanga za mwaka 2010 ambazo zitajulikana kama Sheria Ndogo Kuu.  
Jina  
GN Na.  
515 la  
2010
  2. Sheria Ndogo hizi zitatumika katika eneo lote lililopo chini ya Mamlaka ya Halmashauri ya Wilaya ya Mwanga na zitaanza kutumika baada ya kutangazwa kwenye Gazeti la Serikali.  
Eneo na  
mwanzo  
wa  
matumizi
  3. Sheria Ndogo Kuu zinafanyiwa marekebicho kwenye jedwali kwa kubadilisha na kuongeza viwango vya ushuru, na kwa kuhamisha baadhi ya majina ya sehemu kama ifuatavyo:  
Mareke-  
bicho
- (a) kwa kuhamisha sehemu "C" inayohusu ushuru wa mashine na mitambo na kuijumisha kwenye chanzo kipya cha "Ada na ushuru mbalimbali" ambayo ni sehemu "II";

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya  
Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

- (b) kwa kuhamisha sehemu "H" inayohusu ushuru wa mabango ya biashara na kuijumisha kwenye chanzo kipya cha "Ada ya matangazo" ambayo ni sehemu "C" na kuongeza ushuru huo kutoka shilingi 2,000/= hadi shilingi 3,000/= kwa mabango yanayotoa mwanga na shilingi 500/= hadi 1,000/= kwa mabango yasiyotoa mwanga;
- (c) kwa kuongeza ada ya leseni ya kumiliki gobore (sehemu "E") kutoka shilingi 2,000/= hadi shilingi 10,000/;
- (d) kwa kuongeza sehemu "P" ambayo ni ada ya ukaguzi wa nyama;
- (e) kwa kuongeza sehemu "Q" ambao ni ushuru wa ngozi;
- (f) kwa kuongeza sehemu "T" ambao ni ushuru wa madini ya ujenzi na sehemu "R" ambayo ni ada ya kusafirisha ngozi.

JEDWALI

SEHEMU "A"

ADA YA HUDUMA YA MACHINJIO

*Aina ya Mfugo*

- 1. Ng'ombe
- 2. Mbuzi/kondoo
- 3. Nguruwe

*Ada*

- Tsh. 3,000/= kwa kila ng'ombe atakayechinjwa.
- Tsh. 1,500/= kwa kila mbuzi/kondoo atakayechinjwa.
- Tsh. 2,000/= kwa kila nguruwe atakayechinjwa.

SEHEMU "B"

USHURU WA MAZAO YA MALIASILI

*Aina ya zao*

- 1. Mbao laini
- 2. Mbao ngumu
- 3. Mkaa
- 4. Mirunda
- 5. Mirunda zaidi ya sm.5 za ujazo
- 6. Kuni

*Kiwango cha ushuru (Tsh.)*

- Tsh. 1,000/= kwa kila ubao.
- Tsh. 2,000/= kwa kila ubao.
- Tsh. 1,000/= kwa kila gunia.
- Tsh. 1,000/= kuanzia sm.1-sm.5 ujazo (kwa kila mrunda).
- Tsh. 2,000/= (kwa kila mrunda)
- Tsh. 1,000/= kwa meta moja ya ujazo.

SEHEMU "C"

ADA YA MATANGAZO

- 1. Promosheni za biashara
  - (a) Biashara ya ndani Tsh. 50,000/=kwa siku.
  - (b) Biashara ya nje US \$.100 kwa siku.

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

2. Promosheni ya kazi za sanaa
- |                    |                |
|--------------------|----------------|
| (a) sanaa za ndani | Tsh. 30,000/=. |
| (b) sanaa za nje   | US \$. 50.     |
3. Matangazo ya kawaida (Ada ya kibali) kwa kila ombi
- |   |               |
|---|---------------|
| (a) 0.1M <sup>2</sup> - 10M <sup>2</sup>  | Tsh. 10,000/= |
| (b) 10 1M <sup>2</sup> - 15M <sup>2</sup> | Tsh. 20,000/= |
| (c) 15.1M <sup>2</sup> - 20M <sup>2</sup> | Tsh. 30,000/= |
| (d) 20.1M <sup>2</sup> - 40M <sup>2</sup> | Tsh. 40,000/= |
| (e) 40.1M <sup>2</sup> - 60M <sup>2</sup> | Tsh. 60,000/= |
| (f) Zaidi ya 60M <sup>2</sup>             | Tsh. 80,000/= |
4. Mabango
- |  |                         |
|--|-------------------------|
| <i>Gharama</i>                                 | <i>Muda</i>             |
| (a) Mabango yanayotoa mwanga (Meta 1 ya Mraba) | Tsh. 3,000/= kwa mwezi. |
| (b) Mabango yasiyotoa mwanga (Meta 1 ya Mraba) | Tsh. 1,000/= kwa mwezi. |
5. Matangazo ya biashara
- |  |                         |
|--|-------------------------|
| (a) Tsh. 1,500/= kwa kila meta moja ya mraba kwa mwezi.  |                         |
| (b) Kibali cha kufanya mikusanyiko, mihadhara, tamasha, au sherehe kwenye maeneo ya Halmashauri. | Tsh. 30,000/= kwa siku. |

**SEHEMU "D"**

ADA YA MAOMBI YA KUKODI AU KUTUMIA MALI ZA HALMASHAURI

<i>Aina ya Jengo</i>	<i>Ada</i>
(a) Jengo/nyumba	Kama itakavyoonyeshwa kwenye mkataba
(b) Kibanda kidogo	Tsh. 10,000/= kwa mwezi
(c) Kibanda kikubwa	Tsh. 15,000/= kwa mwezi
(d) Kioski	Tsh. 8,000/= kwa mwezi
(e) Kizimba	Tsh. 6,000/= kwa mwezi

**SEHEMU "E"**

ADA YA LESENI YA KUMILIKI GOBORE

Ada ya leseni ya gobore	Tsh. 10,000/= kila mwaka
-------------------------	--------------------------

**SEHEMU "F"**

USHURU WA KUKODISHA MITAMBO NA MAGARI YA HALMASHAURI

Halmashauri itatoza ada kwa ajili ya ukodishaji wa mitambo na magari yake kama ifuatavyo.

- |                    |                                       |
|--------------------|---------------------------------------|
| (a) Kukodi tipper  | Kama itakavyoonyeshwa kwenye mkataba. |
| (b) Magari mengine | Kama itakavyoonyeshwa kwenye mkataba. |

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya  
Wilaya ya Mwangwa*

*Tangazo la Serikali Na. 106 (linaendelea)*

**SEHEMU "G"**

USHURU WA STENDI

NA MAEGESHO YA MAGARI NA PIKIPIKI

<i>Aina ya gari</i>	<i>Ushuru</i>	<i>Muda</i>
1. Mabasi makubwa	Tsh. 1,500/=	kwa siku
2. Mabasi madogo	Tsh. 1,000/=	kwa siku
3. Taxi na pick up	Tsh. 500/=	kwa siku
4. Pikipiki	Tsh. 250/=	kwa siku
5. Lori kuanzia Tani 8 na zaidi	Tsh. 2,000/=	kwa siku
6. Lori chini ya Tani 8	Tsh. 1,000/=	kwa siku

**SEHEMU "I"**

USHURU WA MASOKO

<i>Mlipa ushuru</i>	<i>Ushuru kwa siku</i>
1. Wauza mitumba	Tsh. 500/=
2. Wauza nafaka rejareja	Tsh. 500/=
3. Wauza madawa ya asili	Tsh. 500/=
4. Wauza migahawa	Tsh. 1,000/=
5. Wauza samaki rejareja	Tsh. 500/=
6. Wauza vyungu	Tsh. 500/=
7. Wauza miwa	Tsh. 500/=
8. Wauza vyombo vya nyumbani	Tsh. 1,000/=
9. Wauza matunda, nyanya, vitunguu, Chumvi na mboga za majani	Tsh. 500/=
10. Wauza nyama buchani	Tsh. 1,000/=
11. Wauza bidhaa nyingine zozote ambazo hazikutajwa katika Sheria hizi	Tsh. 500/=
12. Wauza nguo mpya	Tsh. 1,000/=

**SEHEMU "J"**

USHURU WA MIFUGO NA BIDHAHA KATIKA MINADA NA MAGULIO

<i>Mlipa Ushuru</i>	<i>Ushuru kwa Siku</i>
1. Wauza mitumba	Tsh. 1,000/=
2. Wauza bia na soda	Tsh. 1,000/=
3. Wauza nafaka	Tsh. 500/= kwa gunia
4. Wauza madawa ya asili	Tsh. 500/=
5. Wauza vipuri vya baiskeli, pikipiki, Magari nk	Tsh. 1,000/=
6. Wauza samaki	Tsh. 500/=
7. Wauza viatu	Tsh. 1,000/=
8. Wauza nguo mpya	Tsh. 1,000/=
9. Mafundi Baiskeli	Tsh. 500/=
10. Bidhaa nyingine ambazo Hazikutajwa na Sheria Ndogo hizi	Tsh. 500/=
11. Punda	Tsh. 1,500/=
12. Mbuzi/kondoo	Tsh. 1,000/=
13. Ng'ombe	Tsh. 2,000/=
14. Mifugo mingine ambayo haikutajwa na Sheria Ndogo hizi	Tsh. 1,000/=

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

SEHEMU "K"

ORODHA YA MAGULIO YA UNUNUZI NA UUZAJI WA MAZAO YA KILIMO

TARAFU	KATA	ENEO LA GULJO
1. Lembeni	1. Lembeni	1. Kisangara
		2. Mgagao
		3. Lembeni
	2. Kilomeni	1. Kinoko
	3. Kirya	1. Kirya
2. Jipe - Ndea	1. Kwakoa	1. Mvigili (Mvureni)
		2. Butu - Usangi
	2. Jipe	1. Kambi ya Simba
		2. Butu - Ugweno
		3. Kivisini
3. Mwanga	1. Kileo	1. Kileo
	2. Mwanga	1. Mwanga
		2. Soko Mjinga
4. Ugweno	1. Msangeni	1. Kikweni
	2. Kifula	2. Kifula
	3. Mwaniko	3. Chanjale
5. Usangi	1. Kirongwe	1. Kirongwe

*Sheria Ndogo za (Ada na Ushuru) (Marekebisho) za Halmashauri ya Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

SEHEMU "L"

USHURU WA MAZAO YA KILIMO

ZAO	USHURU KWA GUNIA
Mahindi	3% ya bei kwa gunia katika soko
Ulezi	3% ya bei kwa gunia katika soko
Mchele	3% ya bei kwa gunia katika soko
Mpunga	3% ya bei kwa gunia katika soko
Maharage	3% ya bei kwa gunia katika soko
Karanga	3% ya bei kwa gunia katika soko
Alizeti	3% ya bei kwa gunia katika soko
Mihogo	3% ya bei kwa gunia katika soko
Ngano	3% ya bei kwa gunia katika soko
Matunda aina zote	3% ya bei kwa gunia katika soko
Mazao Mengine	3% ya bei kwa gunia katika soko

SEHEMU "M"

USHURU WA SAMAKI KWENYE MAGULIO NA MASOKO YA HALMASHAURI

Samaki wakavu	Tsh. 2,000/= kwa tenga kubwa
	Tsh. 1,000/= kwa tenga la kati
	Tsh. 500/= kwa tenga dogo
Samaki wabichi	Tsh. 300/= kwa kilo moja

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya  
Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

SEHEMU "N"

ADA NA USHURU WA MAGARI YANAYOINGIA KATIKA MAGULIO NA  
MASOKO

- |                                     |                                       |
|-------------------------------------|---------------------------------------|
| 1. Gari dogo la abiria              | Tsh. 1,000 kwa siku ya gulio au soko. |
| 2. Gari kubwa la abiria             | Tsh. 2,000 kwa siku ya gulio au soko  |
| 3. Gari la mizigo lisilozidi tani 3 | Tsh. 1,000 kwa siku ya gulio au soko  |
| 4. Gari la mizigo linalozidi tani 3 | Tsh. 2,000 kwa siku ya gulio au soko  |
| 5. Magari mengineyo                 | Tsh. 500 kwa siku ya gulio au soko    |

SEHEMU "O"

ADA YA UKAGUZI WA NYAMA

AINA YA MIFUGO

ADA

- |                             |                              |
|-----------------------------|------------------------------|
| 1. Nyama ya ng'ombe         | Tsh. 1,500/= kila ng'ombe    |
| 2. Nyama ya mbuzi na kondoo | Tsh. 800/= kila mbuzi/kondoo |
| 3. Nyama ya nguruwe         | Tsh. 800/= kila nguruwe      |

*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

SEHEMU "P"

USIURU WA BIASHARA YA NGOZI (KWA MWAKA)

- |                 |                |
|-----------------|----------------|
| 1. Ng'ombe      | Tsh. 200,000/= |
| 2. Mbuzi/Kondoo | Tsh. 100,000/= |

SEHEMU "Q"

ADA YA KUSAFIRISHA NGOZI

- |                  |                        |
|------------------|------------------------|
| 1. Ng'ombe       | Tsh. 2,000/= kwa ngozi |
| 2. Mbuzi, kondoo | Tsh. 1,000/= kwa ngozi |

SEHEMU "R"

ADA NYINGINEZO

AINA YA HUDUMA

USIURU

1. Kuunganishwa maji

- |   |                |
|---|----------------|
| (a) kwa matumizi ya nyumbani                                      | Tsh. 50,000/=  |
| (b) kwa matumizi ya viwandani, biashara na kilimo cha umwagiliaji | Tsh. 100,000/= |

2. Kukata barabara

- |                            |                |
|----------------------------|----------------|
| (a) Barabara ya lami       | Tsh. 300,000/= |
| (b) Barabara ya changarawe | Tsh. 100,000/= |
| (c) Barabara ya udongo     | Tsh. 50,000/=  |

3. Kibali cha ujenzi

- |                        |                         |
|------------------------|-------------------------|
| (a) ujenzi wa viwanda  | Tsh. 300,000/= kwa siku |
| (b) nyumba za biashara | Tsh. 50,000/= kwa siku  |
| (c) nyumba za makazi   | Tsh. 50,000/= kwa siku  |

4. Ada ya mifugo iliyokamatwa ikizurura ovyo (kila kichwa)

- |                        |                        |
|------------------------|------------------------|
| (a) Ng'ombe na nguruwe | Tsh. 15,000/= kwa siku |
| (b) Mbuzi na kondoo    | Tsh. 10,000/= kwa siku |



*Sheria Ndogo za (Ada na Ushuru) (Marekebicho) za Halmashauri ya Wilaya ya Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

5. *Ada ya vyombo vya usafiri* *Kwa mwaka*
- |  |                |
|--|----------------|
| (a) Taxi                                 | Tsh. 50,000/=  |
| (b) Pikipiki                             | Tsh. 30,000/=  |
| (c) Basi kubwa la abiria                 | Tsh. 100,000/= |
| (d) Basi dogo la abiria                  | Tsh. 50,000/=  |
| (e) Magari makubwa ya kubeba mizigo      | Tsh. 100,000/= |
| (f) Magari madogo ya kubeba mizigo       | Tsh. 50,000/=  |
| (g) Vyombo vingine vya usafiri wa abiria | Tsh. 50,000/=  |
| (h) Vyombo vingine vya kubeba mizigo     | Tsh. 50,000/=  |
6. *Ada ya uzio wa jengo linalojengwa* Tsh. 500/= kwa meta za mraba

SEHEMU "S"

USHURU WA MADINI YA UJENZI

<i>Na.</i>	<i>Uzito wa gari</i>	<i>Ushuru</i>
1.	Tani 1-3	5,000/= kwa kila safari
2.	Tani 3 1/4 - 7	7,000/= kwa kila safari
3.	Tani 8-10	10,000/= kwa kila safari
4.	Tani 11-15	20,000/= kwa kila safari
5.	Tani 15-20	30,000/= kwa kila safari
6.	Zaidi ya Tani 20	50,000/= kwa kila safari

*Sheria Ndogo za (Ada na Ushuru) (Marekebisho) za Halmashauri ya Wilaya ya  
Mwanga*

*Tangazo la Serikali Na. 106 (linaendelea)*

Muhuri/ Lakiri ya Halmashauri umebandikwa katika Sheria Ndogo hizi katika kikao chake kilichoitishwa na kukaa mnamo tarehe 28-4-2012.



WILLY JOSEPH NJAU,  
*Mkurugenzi Mtendaji  
Halmashauri ya Wilaya ya Mwanga*

MH. THERESIA MSUYA,  
*Mwenyekiti  
Halmashauri ya Wilaya ya Mwanga*

NAKUBALI,

Dar es Salaam,  
14 Machi, 2013

MH. MIZENGO P. PINDA (MB)  
*Waziri Mkuu*

Tanzania National Reinsurance Corporation (Establishment) (Amendment)

GOVERNMENT NOTICE No. 107 published on 17/5/2013

THE INSURANCE ACT

(CAP. 394)

**ORDER**

*(Made under section 70)*

TANZANIA NATIONAL REINSURANCE CORPORATION (ESTABLISHMENT) (AMENDMENT) ORDER, 2013

1. This Order may be cited as the Tanzania National Reinsurance Corporation (Establishment) (Amendment) Order, 2013 and shall read as one with the Tanzania National Reinsurance Corporation (Establishment) Order, 2001 (hereinafter referred to as "the principal Order").

Citation

GN. No.5:  
35 of 2001  
396 of 2005

2. Paragraph 12(2) of the principal Order is amended by—

Amendment  
of Order 12

(a) deleting the words "and thereafter mandatory cession shall cease", and

(b) adding immediately after paragraph (e), the following new paragraphs—

"(f) in year 2015 and for the next ten years up to and including 2025—

(i) mandatory policy cessions shall be extended at 10%;  
and

(ii) mandatory treaty cessions shall be extended at 20%;  
and

(g) after the year 2025 policy cessions shall cease and treaty cessions shall continue indefinitely at the rate of 15%.

Dar es salaam,  
29<sup>th</sup> April, 2013

JAKAYA MRISHO KIKWETE,  
*President*

Customs (Management and Tariff) (Specified Persons) (Amendment)

GOVERNMENT NOTICE No. 108 published on 17/5/2013

THE CUSTOMS (MANAGEMENT AND TARIFF) ACT

(CAP. 403)

**ORDER**

*(Made under section 204)*

THE CUSTOMS (MANAGEMENT AND TARIFF) (SPECIFIED PERSONS) (AMENDMENT)  
ORDER, 2013

1. This Order may be cited as the the customs (Management and Tariff) (Specified Persons) (Amendment) Order, 2013 and shall be read as one with the Customs (Management and Tariff) (Specified Persons) Order, 1995 hereinafter referred to as the "principal Order".

Citation

GN. No.520  
of 1995

2. The amendment of this order shall be deemed to have come into operation on 19<sup>th</sup> day of October, 2012.

Commence  
ment

3. The principal Order is amended in paragraph 4 by deleting subparagraph (2) and substituting for it the following-

Amendment  
of paragraph  
4

“(2) The relief conferred under paragraph 3 shall-

(a) not apply to motor vehicles manufactured 10 years or more prior to importation;

(b) except for Members of Parliament, not apply to motor vehicles exceeding 3000cc.”

Dar es salaam,  
3<sup>rd</sup> May, 2013

WILLIAM A. MGIWA,  
*Minister for Finance*

Customs (Management and Tariff) (Amendment of the Third Schedule)

GOVERNMENT NOTICE No. 109 published on 17/5/2013

THE CUSTOMS (MANAGEMENT AND TARIFF) ACT

(CAP. 403)

**ORDER**

*(Made under section 204)*

THE CUSTOMS (MANAGEMENT AND TARIFF) (AMENDMENT OF THE THIRD  
SCHEDULE) ORDER, 2013

1. This Order may be cited as the Customs (Management and Tariff) (Amendment of the Third Schedule) Order, 2013 and shall be read as one with the Third Schedule to the Customs (Management and Tariff) Act.

Citation

GN. No.  
403

2. The amendment in this Order shall be deemed to have come into operation on 19<sup>th</sup> day of October, 2012.

Commence-  
ment

3. The Third Schedule to the Customs (Management and Tariff) Act is amended in Item 12 by deleting subparagraph (3(a)) and substituting for it the following—

Amendment  
of the Third  
Schedule

“(3(a)) manufactured 10 years or more before importation.”

Dar es salaam,  
3<sup>rd</sup> May, 2013

WILLIAM A. MGIMWA,  
*Minister for Finance*

*Excise (Management and Tariff) (Remission) (Religious Charitable  
Community Based Organization or Institutions) (Amendment)*

GOVERNMENT Notice No. 110 published on 17/5/2013

THE CUSTOMS (MANAGEMENT AND TARIFF) ACT

(CAP. 403)

ORDER

*(Made under section 204)*

THE EXCISE (MANAGEMENT AND TARIFF) (REMISSION) (RELIGIOUS  
CHARITABLE COMMUNITY BASED ORGANIZATION OR INSTITUTIONS)  
(AMENDMENT), 2013

1. This Order may be cited as the Excise (Management and Tariff) (Remission) (Religious Charitable Community Based Organization or Institutions) (Amendment) Order, 2013 and shall be read as one with the Excise (Management and Tariff) (Remission) (Religious Charitable Community based Organization or Institutions) Order, 2001 hereinafter referred to as the "principal Order"

Citation

GN. No.  
197 of 2001

2. The principal Order is amended in paragraph 2 by deleting sub paragraph (a) and substituting for it the following:

Amendment  
of paragraph  
2

"(a) manufactured 10 years or more before importation;"

Dar es salaam,  
3<sup>rd</sup> May, 2013

WILLIAM A. MGIMWA,  
Minister for Finance

*Customs (Management and Tariff) (Return Citizen) (Amendment)*

GOVERNMENT NOTICE No. 111 published on 17/5/2013

**CUSTOMS (MANAGEMENT AND TARIFF) ACT**

(CAP. 403)

**ORDER**

*(Made under section 204)*

**THE CUSTOMS (MANAGEMENT AND TARIFF) (RETURNING CITIZEN)  
(AMENDMENT) ORDER, 2013**

1. This Order may be cited as the Customs (Management and Tariff) (Returning Citizen) (Amendment) Order, 2013 and shall be read as one with the Customs (Management and Tariff) (Returning Citizen) Order, 1995 hereinafter referred to as the "principal Order".

Citation

GN. No.  
283 of 1995

2. The amendment of this order shall be deemed to have come into operation on 19<sup>th</sup> day of October, 2012.

Commence-  
ment

3. The principal Order is amended in paragraph 4 by deleting sub paragraph (2(a)) and substituting for it the following-  
"(2(a)) manufactured 10 years or more before importation."

Amendment  
of paragraph  
4

Dar es salaam,  
3<sup>rd</sup> May, 2013

WILLIAM A. MGIMWA,  
*Minister for Finance*

*Excise (Management and Tariff) (Remission) (Specified Persons)*

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GOVERNMENT NOTICE No. 112 published on 17/5/2013

THE EXCISE TARIFF (MANAGEMENT AND TARIFF) ACT  
(CAP. 147)

**ORDER**

*(Made under section 127(2))*

THE EXCISE (MANAGEMENT AND TARIFF) (REMISSION) (SPECIFIED PERSONS)  
ORDER, 2013

1. This Order may be cited as the excise (Management and Tariff) (Remission) (Specified Persons) Order, 2013 and shall be deemed to have come into operation on the 19<sup>th</sup> day of October, 2012.

Citation

2. In this Order, unless the context otherwise requires:  
“motor vehicle” means, a saloon car, station wagon, pick-up of not more than two tones load carrying capacity, a motor vehicle of a seating capacity not exceeding nine passengers or a motor cycle;

Interpreta-  
tion

“public official” means:

(a) a Member of Parliament; or

(b) a person holding any office, whether appointive, elective or under contract of service, in the Government of the United Republic of Tanzania, a Local Government Services, a Parastatal organization, an agency of the Government of the United Republic of Tanzania or any other institution specified in writing as such by the Permanent Secretary to the Treasury, and who is in the salary of TGS. D in the case of Government or the equivalent scales in a parastatal organization and local Government and includes a registered medical practitioner;

“registered medical practitioner” means a medical practitioner registered under the Medical Practitioners and Dentists Act, and who is employed and practising in the hospital of the Government of the

Cap. 152



*Excise (Management and Tariff) (Remission) (Specified Persons)*

*GN No. 112 (contd.)*

United Republic of Tanzania or of a Local Government Authority, or of a Parastatal Organization or in the hospital designated by the Permanent Secretary to the Treasury for the purpose of this Order; "specified persons" means persons who are public officials; "parastatal Organization" means a parastatal organization in which 50% of its budget is derived from the Government subvention.

Conditions

3. Subject to the conditions specified in paragraph 4 and the Schedule to this Order, the whole of the excise duty payable on a motor vehicle, imported or purchased prior to clearance through customs by or on behalf of a public official is hereby remitted.

Remission

4. The remission granted under paragraph 3 shall –

- (a) not apply to motor vehicles manufactured 10 years or more prior to importation;
- (b) except for Members of Parliament, not apply to motor vehicles exceeding 3000cc.

Application

5. A specified person who desires to obtain the remission under paragraph 3, shall submit the application with the declaration and particulars in quadruplicate as set out in the form that shall be prescribed by the Permanent Secretary to the Treasury.

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SCHEDULE  
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*(Made under Paragraph 3)*

- (a) for each specified person one motor vehicle;
- (b) the permanent Secretary to the Treasury or any public officer authorized by him in writing shall, in relation to importation or local purchased motor vehicle by public officer, certify in writing under his hand that such importation or local purchase is exempted;
- (c) no other exemption similar to the one granted under this order shall be granted to any specified person in relation to another or subsequent motor vehicle, until after the expiration of four years from the date of the grant of the exemption in relation to the first or subsequent motor vehicle and after the relevant duty in relation to the first or subsequent motor vehicle has been paid on its residual value;

Excise (Management and Tariff) (Remission) (Specified Persons)

*GN No. 112 (contd.)*

(d) no exemption similar to the one granted under this Order shall be granted to any specified person who is still studying outside or inside the country or still on assignment outside the country.

Dar es salaam,  
3<sup>rd</sup> May, 2013

WILLIAM A. MGIMWA,  
*Minister for Finance*