THE FINANCE ACT, 1998

ARRANGEMENT OF CONTENTS

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

Construction and commencement.,

3. This Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the 1 st day of July, 1998.

Amendment of section 7

4. Section 7 of the Airport Service Charge Act, 1962 is hereby amended -

(a) by deleting subsection (1) and substituting for it the following - "(1)- Every agent shall collect the charge from all persons liable to pay the same upon the purchase of a ticket for air travel through an airport to any destination within or outside the United Republic, and shall remit to the commissioner for Value Added tax on or before the last working day of the month following the month in which the collection was done".

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construction and commencement

5. This part shall be read as one with the Business Licensing Act, 1972, in this part to be referred to as the "principal Act" and shall be deemed to have come into operation on the 1 st day of July, 1998

Amendment of section 3

6. Section 3 of the principal Act is hereby amended by adding immediately after subsection (3) the following subsection -

4) The licensing authority shall have the power to close business premises of any trader who is found to carry on business without a licence, and in doing so the licensing authority may request the assistance of a police officer or any other authorised agent."

Amendment of section I 1

7. Section 11 of the principal Act is hereby amended by deleting subsection (3) and substituting for it the following -

"(3) Every application for a business licence shall be accompanied by a tax Clearance Certificate for all taxes administered by the Department of the Income Tax and the Value Added Tax of the Tanzania Revenue Authority."

Amendment of section 1 7

8. Section 17 of the principal Act is hereby amended -

(a) in subsection (1) by deleting the words "fifteen thousand shillings" and substituting for it the following words -

"two hundred and fifty thousand shillings for those businesses of national and international character and to one hundred thousand shillings for those businesses whose licences are issued and governed by the local authorities;

(b) in subsection (2) by deleting the words "two thousand shillings" and substituting for them the following words "fifty thousand shillings for those businesses of national and international character and to ten thousand shillings for those businesses whose licences are issued and governed by the local authorities."

9. The principal Act is hereby amended by deleting the Schedule and substituting for it the following -

Substitution of *Schedule*

"COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
BUSINESS CATEGORY	DESCRIPTION OF BUSINESS	FEES FOR PRINCIPAL LICENCE	FEES FOR SUB-LICENCE
1. Agency business	1. Commission Agent	200,000.00	200,000.00
	2. Travel Agent or Air Charter Agent	200,000.00	200,000.00
	3. Shipping Agent (General)	1,000,000.00	600,000.60
	4. Shipping Agency (Local)	600,000.00	400,000.00
	5. Any other agency	200,000.00	200,000.00
2. Broker	1. Insurance Broker	300,000.00	100,000.00
	2. Stock Exchange Broker	400,000.00	300,000.00
	3. Shipping Broker	800,000.00	500,000.00
	4. Not specified in schedule	300,000.00	100,000.00
	5. Court Brokers:		
	city	300,000.00	100,000.00
	Municipality	200,000.00	80,000.00
	Town/District	120,000.00	60,000.00
	6. Trade Broker	300,000.00	100,000.00

3. Banking	1. Banking Services:	800,000.00	600,000.00
	(Local) Communal Corporate Banks	100,000.00	50,000.00
	2. Bureau de Change: - Local - Foreign owned	600,000.00 $5,000.00	400,000.00 $3,200.00
4. Building Contractors	1. Building Society 2. Contractor Class I 3. Contractor Class II 4. Contractor Class III 5. Contractor IV	72,000.00 800,000.00 750,000.00 700,000.00 650,000.00	72,000.00 800,000.00 750,000.00 700,000.00 650,000.00
	6. Contractor Class V 7. Contractor Class VI 8. Contractor Class VII	500,000.00 400,000.00 300,000.00	500,000.00 350,000.00 150,000.00
5. Clearing and Forwarding	1. Clearing and Forwarding 2. Warehousing	300,000.00 200,000.00	200,000.00 100,000.00

6. Cargo Valuation and superinte-ndence	1. Pre-Shipment Inspection	400,000.00	400,000-00
	2. Cargo Valuation or Cargo Survey	400,000.00	400,000.00
	3. Cargo Sourcing	300,000.00	200,000.00
	4. Cargo Superintendence	400,000.00	400,000.00
	5. Cargo Handling	800,000.00	800,000.00
7. Dealership/ Franchise	1. Motor Vehicles	400,000.00	200,000.00
	2. Motor Vehicles Assembling	500,000.00	300,000.00
8. Estate	1. Real Estate Developers	600,000.00	400,000.00
	2. Property Management	400,000.00	200,000.00
	3. Estate Agent	300,000.00	200,000.00
9. Financial Institutions and Capital Markets	1. Capital Markets and Stock exchange	500,000.00	300,000.00
	2. Social Security Provider	800,000.00	500,000.00
	3. Mortgage and Hire Purchase	600,000.00	400,000.00
	4. Credit Card Management	400,000.00	300,000.00
	5. Micro Financing Investment Financing Institution	600,000.00	400,000.00

10. Insurance	1. General Insurance and Assurance	1,000,000.00	600,000.00
	2. Underwriting and Loss Assessment	500,000.00	300,000.00
	3. Re - Assurance and Endowment	500,000.00	300,000.00
	4. Re- insurance	1,500,000.00	1,000,000.00
11. Manufacturers Representative	1. Representative Franchise holders	200,000.00	180,000.00
	2. Sole distributor or supplier	300,000.00	200,000.00
12. Shipping	1. Maritime Transportation	500,000.00	300,000.00
	2. Shipping Protective or Ship Charter	800,000.00	600,000.00
	3. Harbours Management	800,000.00	800,000.00
	4. Stevedoring Lighterage or bagging Services	200,000.00	100,000.00
	5. Miscellaneous • Shipping Services	150,000.00	50,000.00
	6. Ships Handling	100,000.00	100,000.00
13. Tourist Hotels	1. Hotel	100,000.00 plus 2,000/= per bedroom	100,000.00 plus 2,000/= per bedroom

	2. Lodge 3. Camp	100,000.00 plus 3,000/= per hut / cottage 50,000.00	100,000.00 plus 3,000/= per hut /cottage 50,000,000
14. Non Tourist Hotels	1. With liquor Licence	80,000.0 plus 2,000/= per bedroom	80,000.00 plus 1,200/= per bedroom
	2.Without liquor licence	50,000.00 plus 1,000/= per bedroom	50,000.00 plus 1,000/= per bedroom
	3. Lodging House	80,000.00 plus 2,000.00 per bedroom	80,000.00 plus 1,200.00 per bedroom
15. Exportation	1. Cattle	300,000.00	200,000.00

	2. Other Livestock	250,000.00	100,000.00
	3. Raw Materials	300,000.00	150,000.00
	4. Agricultural goods and other commodities	100,000.00	80,000.0
	5. Transit trade	200,000.00	100,000.00
16. Electricity Power, and Energy supply	1 - Urban Water supply	200,000.00	200,000.00
	2. Electricity Production and/or distribution	1,000,000.00	600,00.00
	3. Refining of Crude Oil	400,000.00	400,000.00
	4. Supply of marine and aviation fuel	300,000,00	300,000.00
	5. Production and distribution of gas products	400,000.00	300,000.00
17. Courier and Postal Services	I - Courier Services or Mailing Agent	400,000.00	400,000.00
	,2. Expedited Mail Service	400,000.00	400,000.00
	3. Postal Services	300,000.00	200,000.00
18. Telecom-munication	I. Internet Services Provider	400,000.00	200,000.00
	2. Attended Telephone Offices	200,000.00	100,000.00

	I Telecommunication Accessories	300,000.00	150,000.00
	4. Cellular and telephone operators	400,000.00	300,000.00
	5. Pay-phone	400,000.00	200,000.00
	6. Telecommunication Services	300,000.00	100,000.00
19. Passengers and goods transportation	1. By Railway	400,000.00	80,000.00
	2. By Air:		
	(a) Local	150,000,00	100,000.00
	(b) Foreign Owned	US$ 3,000	US$ 1,000
20. Consultancy	1. Business Consultancy:		
	a) Local	200,000.00	200,000.00
	b) Foreign	US$ 1,500	US$ 1,000
	2. Lawyer:		
	a) Local	300.000.00	200,000.00
	b) Foreign	US$ 5,000	US$ 4,000
	3. Tax Consultant:		
	a) Local	300,000.00	200,000.00
	b) Foreign	US$ 4,000	US$ 3,000

	4. Quantity Surveyor:		
	a) Local	300,000.00	200,000.00
	b) Foreign	US$ 4,000	US$ 3,000
	5. Engineer:		
	a) Local	300,000.00	200,000.00
	b) Foreign	US$ 4,000	US$ 3,000
	6. Auditor/ Accountant:		
	a) Local	300,000.00	200,000.00
	b) Foreign	US$ 3,000	US$ 1,000
	7. Medical Practitioner:		
	a) Local	200,000.00	200,000.00
	b) Foreign	US$ 1,000	US$ 1,000
	8. Any Other Consultancy:		
	a) Local	200,000.00	100,000.00
	b) Foreign	US$ 3,000	US$ 2,000
2 1. General Trading	1 . Carrying on a Dispensary, Health Centre, Clinic of Laboratory	100,000.00	100,000.00
	2. Hospital	150,000.00	100,000.00
	3. Selling medicines retail:		
	Part I Poison Shop	150,000.00	100,000.00
	Part 11 Poison Shop	100,000.00	50,000.00

	4. Hardware and Building materials retail:		
	a) City/ Municipality	200,000.00	150,000.00
	b) District	150,000.00	100,000.00
	c) Minor Settlement and Village	60,000.00	150,000.00
	5. Importers	150,000.00	150,000.00
	6. Workshops and Garages - City:		
	a) City	150,000.00	100,000.00
	b) Municipality	120.000.00	100,000.00
	c) District	100,000.00	100.000.00
	7. Bakeries:		
	a) City/ Municipality	100,000.00	50,000.00
	b) District	80,000.00	50,000.00
	c) Minor Settlement and Village	30,000.00	30,000.00
	8. Timber and Furniture Retail:		
	a) City/ Municipality	100,000.00	80,000.00
	b) District	80,000.00	50,000.00
	c) Minor Settlement and Village	50,000.00	50,000.00
	9. Book Store and stationery Retail:		
	a) City Municipality		
	b) District/Town	100,000.00	80,000.00
	c) Minor Settlement	80,000.00	50,000.00
	and Village		
		30,000.00	30,000.00

	10. Textile and Garments Business Retail.		
	a) City/ Municipality	100,000.00	80,000.00
	b) District	80,000.00	50,000.00
	c) Minor Settlement	50,000.00	50,000.00
	d) Villages	10,000.00	10,000.00
	11. Silver and Gold Smith/Dealers:		
	a) City/Municipality	250,000.00	200,000.00
	b) District	220,000.00	120,000.00
	c) Minor Settlement and Village	100,000.00	80,000.00
	12. Flour/Oil Milling:		
	a) City/ Municipality	50,000.00	50,000.00
	b) District	30,000.00	25,000.00
	c) Minor Settlement and Village	25,000.00	15,000.00
	13. Livestock Trading:		
	a) City/ Municipality	100,000.00	50,000.00
	b) District	60,000.00	30,000.00
	c) Minor Settlement and Village	25,000.00	10,000.00
	14. Butchers:		
	a) City/ Municipality	50,000.00	50,000.00
	b) District	30,000.00	20,000.00
	c) Minor Settlement and Village	10,000.00	10,000.00
	15. Printing and Publishing of Books and Newspapers:		

	a) City/ Municipality b) District c) Minor settlement and Village.	300,000.00 250,000.00 100,000.00	250,000.00 200,000.00 80,000.00
	16. Petrol and Filling Stations: a) City/ Municipality b) District c) Minor Settlement and Village and other places	 200,000.00 150,000.00 100,000.00	 200,000.00 100,000.00 50,000.00
	17. Kiosks/Groceries: a) City/ Municipality b) District c) Minor Settlement and Village	 40,000.00 30,000.00 10,000.00	 40,000.00 20,000.00 5,000.00
	18. Hair saloon/Barber Shop: a) City/ Municipality b) District c) Minor Settlement and Village	 20,000.00 15,000.00 5,000.00	 10,000.00 10,000.00 5,000.00
	19. Beauty Clinics: a) City/ Municipality b) District c) Minor Settlement and Village	 50,000.00 30,000.00 10,000.00	 40,000.00 25,000.00 5,000.00

	20. Machinery and Tools:		
	a) City/ Municipality	300,000.00	200,000.00
	b) District	200,000.00	80,000.00
	c) Minor Settlement and Village	80,000.00	50,000.00
	2 1. Motor Oils and Lubricants:		
	a) City/Municipality	100,000.00	100,000.00
	b) District	80,000.00	80,000.00
	c) Minor Settlement and Village	50,000.00	50,000.00
	22. Fish Marketing:		
	a) City/ Municipality	25,000.00	25,000.00
	b) District	15,000.00	10,000.00
	C) Minor Settlement and Village	10,000.00	10,000.00
	23. Tea Room:		
	a) City/ Municipality	40,000.00	20,000.00
	c) District	20,000.00	10,000.00
	d) Minor Settlement	10,000.00	51000.00
	Villages	51000.00	51000.00
	24. Second hand Cloths (Mitumba) Dealers:		
	i. Wholesale	600,000.00	200,000.00
	ii. Retail		
	a) City/ Municipality	40,000.00	20,000.00
	b) District	20,000.00	10,000.00
	c) Minor Settlement	10,000.00	51000.00
	d) Villages	51000.00	51000.00

25. Lotteries, Games and Amusements	1. Casino	$ 7.5,000 or its equivalent	$ 75,000 or its equivalent
	2. Lotteries: a) Local b) Foreign	 300,000.00 $ 1,506	 200,000.00 $800
	3 Slot Machines: a) Local b) Foreign owned	 300,000.00 $1,000	 150,000.00 $800
	4. Night Clubs	150,000.00	1001-000.00
	5. Entertainment Halls	400,000.00	200,000.00
26. Hunting	Hunting: a) Local b) Foreigners c) Professional hunters (foreign) d) Professional hunters (local)	equivalent of $ 1,000 $3,000 $3,000 equivalent of $ 1,000	equivalent of $1,000 $3,000 $3,0,00 equivalent of $1,000
27. Auctioneers	Auctioneers	100,000.00	100,000.00
28. Selling Spare Parts	1. Motor Vehicles: a) City/ Municipality b) District c) Minor Settlement and Village	 300,000.00 250,000.00 30,000.00	 200,000.00 150,000.00 30,000.00
	2. Motorcycles: a) City/ Municipality b) District c) Minor Settlement and Village	 100,000.00 80,000.00 40,000.00	 80,000.00 50,000.00 30,000.00

	3. Bicycles: a) City Municipality b) District c) Minor Settlement d) Village	 40,000.00 30,000.00 10,000.00 5,000.00	 30,000.00 20,000.00 10,000.00 5,000.00
	4. Industrial Spares and Tools: a) City/ Municipality b) District c) Minor Settlement and Village	 300,000,00 250,000.00 100,000.00	 200,000.00 150,000.00 50,000.00
	5. Agriculture Implements, Flour Mills/Machines: a) City/ Municipality b) District c) Minor Settlement and Village	 150,000.00 60,000.00 20,000.00	 100,000.00 30,000.00 10,000.00
	6. Marine Spares and Tools: a) City/ Municipality b) District c) Minor Settlement and Village	 250,000.00 200,000.00 50,000.00	 150,000.00 100,000.00 25,000.00
	7. Domestic Appliances - Retail: a) City/Municipality b) District c) 'Minor Settlement and Village	 200,000.00 100,000.00 50,000.00	 150,000.00 50,000.00 25,000.00

	8. Electrical goods and/or Household items - Retail:		
	a) City/ Municipality.,	100,000.00	50,000.00
	b) District	50,000.00	25,000.00
	c) Minor, Settlement	25,000.00	10,000.00
	d) Village	10,000.00	5,000.00
29. Itinerant Trade	a) Within Region	150,000.00	150,000.00
	b) Within District	100,000.00	100,000.00
30. Commercial Traveller	a) Local	400,000.00	400,000.00
	b) Foreign	$2,000.00	$2,000.00
31. Processing and Manufacturing	a) Small Scale Industry	20,000.00	20,000.06
	b) Medium Scale Industry	400,000.00	400,000,00
	c) Large Scale Industry	600,000.00	600,000.00
32. Electrical Contractor	a) Local:		
	i) Class - A	400,000.00	300,000.00
	ii) Class - B	200,000.00	200,000.00
	iii) Class - C	100,000.00	100,000.00
	iv) Class - d)	50,000.00	50,000.00
	b) Foreign	$5,000	$3,000
33. General Merchandising	a) by wholesale	300,000.00	200,000.00
	b) by sub wholesale	200,000.00	150,000.00
	c) by retail shops:		
	i) At village	8,000.00	8,000.00
	ii) In Minor Settlement	15,000.00	15,000.00
	iii) At District Headquarters	30,000.00	30,000.00

	iv In city and Municipality	50,000.00	40,000.00
	d) super market,-		
	i) in Minor Settlement ,	75,000.00	75,000.00
	ii) At District headquarters	100,000.00	100,000.00
	iii) In Municipality	150,000.00	150,000.00
	iv) In City	300,000.00	300,000.00
	e) Departmental Store		
	i) At District headquarters	200,000.00	200,000.00
	ii) Municipality and city	300,000.00	300,000.00
34. Electronic Media	i) Radio and Television	400,000.00	300,000.00
	ii) Broadcasting Television provider	400,000.00	250,000.00
	iii) Radio/ television transmission	200,000.00	150,000.00
35 Any other business not specifically shown in this Schedule	i) At village	8,000.00	51000.00
	ii) In Minor Settlement	15,000.00	5,000.00
	iii) At District headquarters	40,000.00	30,000.00
	iv) In City/ Municipality	70,000.00	60.000.00

PART IV

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construction and Commencement

10. This Part shall be read as. one with the Customs Tariff Act, 1976, in this part to be referred to as the "principal Act" and shall be deemed to have come into operation on the 1st day of July, 1998.

Amendment of First Schedule

11. The First Schedule to the principal Act is hereby amended -

(a) by substituting the following entries under the column "import duty" in the appropriate positions -

H.S. CODE	Description	Import Duty
1302.20.00	- Pectic substances, Pectanites and pectates	5%
1521.10.00	- Vegetable wax	5%
2503.00.00	Sulphur of all kinds, other than sublimed sulphur precipitated sulphur and colloidal sulphur	5%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25	
2522.10.00	- Quicklime	5%
2522.20.00	- Slaked lime	5%
2522.30.00	- Hydraulic lime	5%
2701.19.00	-- Other, coal dust and ebonite dust	5%
2525.20.00	-- Mica powder	5%
2526.20.00	-- Talc crushed or powdered	5%
2710.00.90	- Other	5%
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%
2807.00.00	Sulphuric acid; oleum	5%
2808.00.00	Nitric acid; sulphonitric acid	5%
2915.11.00	Solid sodium hydroxide (caustic soda)	5%
2817.00.00	Zinc oxide; zinc peroxide	5%
2823.00.00	- Titanium oxides	5%
2824.10.00	- Lead monoxide (litharge,massicot)	5%
2824.20.00	- Red lead and, orange lead	5%
2824.90.00	- Other	5%

2830.10.00	Sodium sulphides	5%
2830.20.00	Zinc sulphide	5%
2830.90.00	Other, sulphide And Polysulphides	5%
2831.10,00	Dithionitesand, sulphoxylates of sodium	5%
2831.90.00	Other, dithion~ites and sulphoxylates	5%
2832.10.00	- Sodium sulphites	5%
2832.20.00	- Other sulphites	5%
283.2.30,00	- Thiosulphate.s	5%
2833.11.00	-- Disodium sulphate	5%
2833.19.00	-- Other sodium sulphates	5%
	- Other sulphates:	
2833.21.00	-- Of magnesium	5%
2833.22.00	-- Of aluminium	5%
2833.23.00	.- Of chromium	5%
283,3.24.00	-- Of nickel	5%
2833.25.00	-- Of copper	5%
2833.26,00	-- Of zinc	5%
2833.27.00	-- Of barium	so/o
2833.29.00	-- Other	5%
2833.30,00	- Alums	5%
2833.140.00	- Peroxosulphates (persulphates)	5%
2836.20.00	- Disodium carbonate	5%
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	5%
2836,40.00	Potassium carbonates	5%
2836.50.00	Calcium carbonates	5%
2836.99.00	Other - carbonates; peroxoc,arbonates (per carbonates); commercial ammonium carbonate containing amm onium carbonate.	5%
2839.19.00	Sodium silicate	5%
	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
2847.00,00	Hydrogen peroxyde, whether or not solidified with urea	5%
2901.29.00	Other, hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
2902-20.00	Cyclic hydrocarbons-Benzene	5%
2962.90.00	Other, cyclic hydrocarbons	5%
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine	5%
2904.90.00	Other	5%

2905.12.00	Saturated monhyddric Alcohols; propan - I- ol (Propyl alcohol) and propan -2-ol (isopropyl alcohol)	5%
2905.19.00	Other, saturated monohydric alcohol	5%
2905.39.00	Other, diols	5%
2907.21.00	Polyphenols;'resorcinol and salts	5%
2907.29.00	Other, polyphenols	5%
2908.10.00	Derivatives *containing only* halogen subtitutents and their salts	5%
2908.20.00	Derivatives containing only sulpho groups, their salts and esters	5%
2908.90.00	Other, nitfated or nitrosated derivatives of phenols or pheno-alcohols	5%
2910.90.00	- Other	5%
2921.19.00	- Other Acyclic Monoamines and their derivatives, salts thereof	5%
2942.00.00	Other organic compounds	5%
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	
3201.10.00	-Quebracho extract	5%
3201.20.00	- Wattle extract	5%
3201.90.00	- Other	5%
3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparation based thereon	5%
3204.16.00	Reactive dyes and preparations based thereon	5%
3402-90.20	Other organic surface - active agents; surface - active preparations for industrial use	5%
3403.11.00	Preparations for the treatment of textile materials, leather furskins and other materials	5%
3404.91.00	Preparations for the treatment of textile materials, leather furskins or other materials	5%
3403.99.00	Other, Non-ionic compounds of non petroleum bituminous materials	5%
3707.10.00	Sensitising emulsions	5%

38.09	Finlishing agents, dyes carries to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used the textile, paper, leather or the like industries, not elsewhere specified or included	5%
3805.20.00	Pine oil	5%
3809-10-00	With a bases of amylaceous substances	5%
3809-91-00	Other of a kind used in the textile or like industries	5%
3809.92.00	other of a kind used in the paper or like industries	5%
3809.93.00	Other of a kind used in the leather or like industries	5%
3811.11-90	Anti-knock preparation based on lead compound not for retail sale	5%
3811.19-90	Anti-knock preparation non lead based compound not for retail	5%
3811,21.90	- Additives for lubricating oils, containing petroleum oils or oils obtained from bituminous minerals; not put up for sale by retail:	5%
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
3812.10.00	- Prepared rubber accelerators	5%
3812.20.00	- Compound plasticisers for rubber or plastics	5%
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5%
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	
	- Supported catalysts:	5%
3815.11.00	- With nickel or nickel compounds as the active substance	5%
3815.12.00	-- With precious metal or precious metal compounds as the active substance	5%
3815.19.00	-- Other	5%
3815.90-00	- Other	5%
3823.11.00	- Stearic acid	5%
3823.12.00	Oleic acid	5%

3901.10.00	Polymers of ethylene - polyethlene of SG<0.94	5%
3901.20.00	Polymers of ethylene - polyethlene of SG greater than or equal to, 0.94	5%
3901.30.00	Polymers of ethylene - ethylene - vinyle acetate copolymere	5%
3901.90.00	Polymers of ethylene in primary forms, other	5%
3902.10.00	Polymers of propylene of other elefins, in primary forms	5%
3909.10.00	Urearesin; thiourea resins	5%
3909.20.00	Melan-fine resins	5%
3909.30.00	Other Amino-resins	5%
3909.40.00	Phenolic resins	5%
3909.50.00	Polyurethanes	5%
3911.10.00	Petroleum resins, con marone-indene resin and polyterpenes	5%
3911.90.00	Polysulphide, pGlysulphones and etc.	5%
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)	5%
4002.11.00	-- Latex	5%
4002.19.00	-- Other	5%
4002.20.OG	Butadiene rubber (BR)	5%
4002.31.00	Isobrilene - Isoprene (bulyl) rubber (11R) Col rubber (SBR) - Oil extended rubber (SBR)	5%
4002.39.0040.11	Halo-Isobrilene - Isoprene rubber (CIIR or BIIR)	5%
40.11	New pneumatic tyres, of rubber.	
	- Of a kind used on motor cars (including station wagons and racing cars)	
4011.10.20	-- Radial tyres	30%
	- Of kind used on buses or lorries	
4011.20.12	--- Radial Tyres	20%
	- Other	
4011.20.92	--- Radial tyres	30%
	- Other:	
	-- Having a "herringbone" or similar tread	
4011.91.92	--- Radial tyres	20%
	- Other	
4011.99.92	--- Radial, tyres	20%
40.12	Retreaded or used. pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads, -and tyre flaps, of rubber.	

	- Retreaded. tyres	
4012.10.22	-- Radial tyres	20%
4012.10.32	-- Radial tyres	30%
4012.10.92	-- Radial tyres	30%
	- Used pneumatic tyres:	
4012.20.20	Radial tyres	20%
	- Other	
4012.90.20	-- Radial tyres	30%
4017.00.90	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	5%
5902.10.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5%
5902.20.00	Tyre cord fabric high tenacity yam of polyester	5%
5902.90.00	Tyre cord fabric of high tenacity yarn of viscose rayon	5%
7801.91.00	-- Unwrought lead containing by weight antimony as the principal other element	5%
7803.00.00	Lead bars, rods, profiles and wire	5%
7804.19.00	Other (including plates)	5%
8507.90.00	Part (separators and spacers)	5%
87.04	Motor vehicles for the transport of goods	
	- Other, with compression-ighition. internal combustion piston engine (diesel or semi-diesel)	
8704.21.19	-- Of a load carrying-capacity, less than 3 tonnes	20%
	- Other, with spark-ignition internal combustion piston engine	
8704.31.20	- - Of a load carrying capacity of less than 3 tonnes	20%

(b) in the column titled "COMESA" by excluding the application of COMESA rates in respect of articles in Heads 22.03; 22.08; 24.02; and 25.23.

Substitution of Second Schedule

12. The Principal, Act is hereby amended by deleting the Second Schedule and substituting for it the following -

"Suspended Duty"

H.S. CODE	**Description**	**Provided**	**Imposed**
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
0401.10.00	- Of a fat content, by weight, not exceeding 1%	20%	20%
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20%	20%
0401.30.00	- Of a fat content, by weight, exceeding 6%	20%	20%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	20%	20%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%		
	-- Not containing added sugar or other sweetening matter		

H.S. CODE	Description	Provided	Imposed
0402.21.10	--Specially prepared for infants	20%	20%
0402.21.90	--- Other	20%	20%
	-- Other		
0402.21.90	--- Other	20%	20%
	- Other		
	-- Not containing added sugar or other sweetening matter		
0402.91.10	--- Specially prepared for infants	20%	20%
0402.91.90	--- Other	20%	20%
	-- Other		
0402.99.10	--- Specially prepared for infants	20%	20%
0402.99.90	--- Other	20%	20%
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		
0403.10.00	- Yogurt	20%	20%
0403.90.00	- Other	20%	20%
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		

H.S.CODE	Description	Provided	Imposed
0404.90.00	-Other	20%	20%
04.05	Butter and other fats and oils derived from milk, dairy spreads		
	--Butter		
0405. 10.10	-- Ghee	20%	200/o
0405.10.90	-- Other	20%	20%
0405.20.00	- Dairy spreads	20%	20%
0405.90.00	- Other	20%	20%
04.06	Cheese and curd.		
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20%	20%
0406.20.00	- Grated or powdered cheese, of all kinds	20%	20%
0406.30.00	- Processed cheese, not grated or powdered	20%	20%
0406.40.00	- Blue-veined cheese	20%	20%
0406.90.00	- Other cheese	20%	20%
04.07	Birds' eggs, in shell, fresh, preserved or cooked.		
	- Fresh		
0407.00.19	-- Other	20%	20%
0407.00.90	- Other	20%	20%
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.		

H.S. CODE	Description	Provided	Imposed
	- Egg yolks :		
0408.11.00	-- Dried	20%	20%
0408.19.00	-- Other	20%	20%
	- Other		
0408.91.00	-- Dried	20%	20%
0408.99.00	-- Other	20%	20%
0409.00.00	Natural honey	20%	20%
04.10	Edible products of animal origin, not elsewhere specified or included.		
0410.00.10	Turtles eggs	20%	20%
0410.00.90	- Other	20%	20%
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
1507.10.90	Crude oil, whether or not degummed	20%	20%
1507.90.90	- Other	20%	20%
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
1508.10.90	-Crude oil	20%	20%
1508.90.90	- Other	20%	20%
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		
1511.10.90	- Crude oil	20%	20%
1511.90.90	- Other	20%	20%
15.12	Sunflower-seed, safflower or cotton-seed ml and fractions thereof, whether or not refined but not chemically modified.		

H.S CODE	Description	Provide	Imposed
	- Sunflower-seed or safflower, oil and fractions thereof;		
1512.11,90,	Crude oil	20%	20%
1512.19.90	-Other	20%	20%
	- Cotton-seed oil and its fractions		
1512.21.90	- Crude oil, whether or not gossypol has been removed	20%	20%
1512.29.90	-- Other	20%	20%
15.13	Coconut (copra), palm kernel or babasu oil and fractions thereof, whether or not refined, but not chemically modified.		
	- coconut (copra) oil and its fractions		
1513.11.90	-- Crude oil	20%	20%
1513.19.90	-- other	20%	20%
	- *Palm kernel* or babassu oil and fractions thereof :		
1513.21.90	-- Crude oil	20%	20%
1513.29.00	-- Other	20%	20%
	- Maize (corn) oil and its fractions:		
1515.21.90	-- Crude oil	20%	20%
1513.29.90	-- Other	20%	20%
1515.60.90	- Sesame 'oil and its fractions	20%	20%
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined,, but not further Prepared.		
1516.10.90	- Animal or and oils and their fraction	20%	20%

H.S. CODE	Description	Provided	Imposed
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats,& oils: or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.		
1517.10.90	- Margarine, excluding liquid margarine	20%	20%
1517.90.90	- Other	20%	20%
1518.00.90	Animal or vegetable fats and oils ,, and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vaccurn in inert gas or otherwise chemically modified, excluding those of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	20%	20%
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether. or not containing soap; paper, . wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent;		
	Soap and organic surface-active products and preparations for use as soap, in the form of bars, cakes .moulded pieces or shapes, whether wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
340 1.11.00	-- For toilet used (including medicated products)	20%	20%
3401.19.00	--Other	20%	20%
3401.20.00	- Soap in other forms	20%	20%

H.S. CODE	Description	Provide	Imposed
34.02	Organic surface-active agents (other **than soap;** surface-active preparations, washing preparations (including auxiliary washing preparation) and cleaning preparation whether or not containing soap, other than those of heading No. 34. 0 1.		
	- Organic surface-active agents, whether, or not put up for retail sale:		
	- Anionic		
3402.11.10	- - Specially prepared for use in agriculture, dairying hospital or laboratory	20%	20%
3402.11.20	--- For industrial use	20%	20%
3402.11.90	--- Other	20%	20%
	- Cationic		
3402.12. 10;	– Specially prepared for use in agriculture, dairying hospital or laboratory	20%	20%
3402-12-20	--- For industrial use	20%	20%
3402.1 2.40	--- Other	20%	20%
	-- Non-ionic		
3402. 13. 10,	Specially prepared for use in a0culture,dairying, hospital or laboratory	20%	20%
3402. 13.20	--- For industrial use	20%	20%
3402.13.90	--- Other	20%	20%
	- other		
3402.19.10.	- Specially prepared for use in agriculture, dairying, hospital or laboratory	20%	20%
3402-19.20	--- For industrial use	20%	20%
3402.19.90	... Other	20%	20%

H.S CODE	Description	Provided	Imposed
3402.20.00	- Preparation put up for retail sale	20%	20%
	- Other:		
3402.90.10	- - Specially prepared for Use in agriculture, dairying, hospital or laboratory	2 0%	20%
3402.90.20	-- For industrial use	20%	2 0%
3402.90.90	--- Other	20%	20%
39.17	**Tubes, pipes and hoses, and fittings therefor (for example joints, elbows, flanges), of plastics**		
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	20%	20%
	- Tubes, pipes, and hoses, rigid	20'%	2 0 %,
3917.21.00	-- Of polymers of ethylene	20%	20%
3917.22.00	- - of polymers of propylene	20%	20%
3917.23.00	- - of polymers of vinyl chloride	20%	20%
3917.29-00	- - of other plastics	20%	20%
	- Other tubes, pipes and hoses		
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	20%	20%
3717.32.00	- Other not reinforced or otherwise combined with other , materials, without fittings:,	20%	20%
3917.33.00	- - Other, not reinforced or otherwise combined with other, materials, with fittings	20%	20%
3917.39.00	- - Other	-20%	120%

H.S. CODE	Description	Provided	Imposed
	- Fittings	20%	20%
39.23	Articles for the conveyance or **packing of goods, of plastics stoppers, lids, and other closure, or plastics.**		
3923.10.00	- Boxes, cases, crates and similar articles	20%	20%
	Sacks and bags (including cones)		
393.2 1.00	Of of ethylene	20%	20%
323.29.00	of other plastics	20%	20%
	- Carboys, bottles, flasks and similar articles		
3923.30.10	Flasks	20%	20%
303.30.90	Other	20%	20%
3923.46.00	- Stoppers, lids, caps and other closures	. 20%	20%
	.. Other		
3923.90.10-	--. cases -drums, barrels, cans (including jerricans) vats, and similar containers	20%	20%
	- - Other		
3923.90.90		20%	20%
39.24	**Tableware, kitchenware, other** household articles toilet articles, of plastics.		
3924.10.00	- Tableware and kitchenware	20%	20%
	- Other		
3924.90.10	-- Dustbins	20%	20%

H.S CODE	Description	Provide	Imposed
3924.90.90	- - Other	20%	20%
39.25	**Builder' ware of plastic,** not **elsewhere specified or include.**		
3925.10.00	- Reservoirs, tanks, vats and similar containers of capacity exceeding 300 1	20%	20%.
	- Doors, windows and their frames and thresholds for doors		
3925.20.10	- - Doors, windows and their frames'	20%	20%
3925.20.96	- - other	200/9	20%
3925.30.00	- shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%	20%
	~ Other		
3925.90.90	- - Other	20%	20%
39.26	**Other -articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.**		
3926.10.00	- Office or school supplies	20%	20%
3926.20,00	- Articles of apparel and clothing accessories (including gloves)	20%	20%
3926.30.00	- Fittings for furniture, coach work of the like	20%	20%
3926.40.00	- Statuettes and other ornamental articles	20%	20%.
	- Other		
3926.90.20	... Transmission, conveyor or elevator belts or belting	20%	20%
3926.90.30	. . Insulating tape	20%	20%

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'3026.90.90	Other	M/6	20%
40.11	Now pneumatic tyres, of rubber.		
	,4 Of a kind used onmotbrvar&'. (irt,cluding station wagons, and ,,, rarcingl cars)		
4011.10.20	- - Radial ty'res	30%	30%
4011.10.90	- - Other	200/0	20%
	- Of a kind used on buses or lorries		
4011.20.12	- - Radio tyres	20%	20%
4011.20.19	- - Other	200/0	20%
4011.40.90	- Of a kind used on motorcycles	20%	20%
4011.50.90	- Of a kind used on bicycles	20%	20%
	- Other		
	- - Having a "herringbone" or similar tread		
14011.91.92	--- Radio tyres	20%	20%
4011.91.99	- - - Other	20%	20%
	--- Other		
4011.99.20	- - - Radio Tyres	2004	20%
4011.99.90	--- Other - - -	20%	20%
40.12	**Retreaded or used pneumatic** tyro& of rubber; solid or cushion **tyro*, interchangeable tyro* treads and tyro flaps, of rubber.**		
	- Retreaded types		
4012.10.22	- - Radial tyres	20%	20%
4012.10.29	- Other	20%	20%
	- Used pneumatic types:		
4012-20.20	- - Radio tyres :	20%	20%

H.S CODE	Description	Provide	Imposed
4012-20-90	Other	20%	20%
4012-90-90	Other	20%	20%
4820.10-00	Registers, Account books,, notebooks. order books, receipt, books, letter pads, memorandum, pads, diaries and similar articles. including writing pads	20%	20%
4820.20.00	exercise books	20%	20%
4820.30,00	Binders	20%	20%
52.08	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than. 200 g/M2**		
	- Unbleached		
5208.1-90	- - plain weave, weighing not more than I 00 g/ M2	20%	20%
5208.12.90	- - Plain weave, weighing more than 100 g/M2	206/o	20%
5208.13.90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5208.19-90	- - Other fabrics	20%	20%
	- Bleached		
5208-21-90	- - plain weave, weighing not more than 100 9/m2 -	20%	20%
5208.22.90	- - **Plain weave, weighing** niore than I 00 g/ M2	20%	20%
5208-23.0	- - 3 thread or 4-thread twill, including cross twill	20%	20%
5208.29.90	Other fabrics	20%	200/0

H.S. CODE	Description	Provide	Imposed
	- Dyed ,		
5208.29.90	- Plain weave, weighing -not more- than loo/M2	20%	20%
5208.32.90	Plain; weave, weighing more than 100 g/m2	20%	20%
5208.33.90	- 3-thread or 4-thread twill, including cross twill	... 20%	120%,
5208.39.96	- - Other fabrics	20%	20%
5208.41.90	- Plain weave weighing not more than I 00 g/ m2	20%	20%
5208.42.90	- - Plain weave, weighing more than 100 g/M2	20%	20%
5208.43.90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5208.49.90	- - Other fabrics	20%	20%
	... - -		
5208.51.90	- - Plain weave, weighing not more than 100 g/m2	20%	20%
5208.52.90	- - Plain weave, weighing more than 1:00 g/M2	20%	20%
52081.53.90	- - 3-thread or 44-thread twill, including cross twill	20%	200/0
5208.59.90	- - Other fabrics	20%	20%
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/M2**		
	- Unbleached		
5209-11-90	- - Plain weave	20%	20%

H.S. CODE	Description	provided	Imposed
5209-12.90	3- thread or 4-thread twill including cross twill	20%	20%
5209-19-96	other, fabrics	20%	20%
	-Bleached		
5209.21-90	- - Plain weave	20%	20%
5209.22.90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5209.29-90	- - other fabrics	20%	20%
	- Dyed		
5209.31-90	- - plain weave	20%	2 0%
5209.32-90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5209.39-90	- - other fabrics	20%	20%
	- of yarns of different colours :	20%	20%
5209.41-90	- - plain weave	20%	20%
5209.42-90	- - Denim	20%	20%
5209.43.90	- - other fabrics of 3-thread or 4-thread twill, including cross twill	20%	20%
5209.49-90	- - other fabrics	20%	20%
	- Printed	20%	20%
5269-51-90	- - Plain weave	20%	20%
5209.52-90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5209.59-90	- - other fabrics	20%	20%

H.S. CODE	Description	Provided	Imposed
52.10	**Woven fabrics of cotton containing less than 80%, by weight of cotton, mixed mainly Or solely With man-made fibres, weighing not more than 200 g/m2**		
	- - - Unbleached:		
5210.11.90	- - Plain weave	20%	20%
5210.12.90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5210.19.90	- - Other fabrics	20%	20%
	- Bleached		
5210.21.9()	- - Plain weave	20%,	20%
5210.22.90	- - 3-thread or 4-thread twill, including cross twill.	20%	20%
5210.29.90	- - Other fabrics	20%	20%
	- Dyed		
5210.31.90	- - Plain weave	20%	20%
5210-32.90	- - 3-thread or 4-thread twill, including cross twill	2 0%	20%
5210.39.90	- - Other fabrics	20%	20%
	- Of yarns'of different colours:		
5210.41.96'	Plain weave	20%	20%
5210..42.96	3-thread or 4-thread twill, including cross twill'	20%	20%
5210,49.90'	Other fabrics	20%	20%
	Printed		
5210.51.90,	- - Plai weave	20%	20%
5210.52.90	- - 3-thread, or 4-thread twill, Wing cross twill	20%	20%
5210.59.90	- - Other fabrics	20%	20%

H.S. COME	Description	Provided	Imposed
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2**		
	- Unbleached		
5211-11.90	- - Plain weave	20%	20%
521 i. 12-90	- - 3-thread or 4-thread twill, including cross twill	20%	20%
5211-19-90	- - Other fabrics	20%	20%
	- Bleached		
5211.21.90	- - Plain weave	20%	20%
5211.22.90	- - 3-thread or 4-thread twill including cross twill	20%	20%
5211.29.90	- - Other fabrics	20%	20%
	- Dyed		
5211.31.90	- - Plain weave	20%	20%
5211.32.90	- - 3-thread or 4-thread twill including cross twill	20%	20%
5211.39.90	- - Other fabrics	20%	20%
	- Of yams of different colours:		
5211.41.90	- - plain weave	20%	20%
5211.42.90	- - Denim	20%	20%
5211.43.90	- - Other fabrics of 3-thread or 4-thread twill including cross twill	20%	20%
5211.49-90	- - Other fabrics	20%	20%
	- Printed	20%	20%

H.S CODE	Description	Provided	Imposed
5211.51.90	- Plain weave	20%	20%
521 1. 52.90	- 3-thread or 4-thread twill including cross twill-	20%	20%
5211.59.90	- - Other fabrics	20%	20%
52.12	**Other woven fabrics of cotton**		
	- Weighing not more, than-200 g/M2		
	- - Unbleached		
5212.11.10	- - - Canvas	20%	20%
5212.11.90	--- Other	20%	20%
	--- Bleached		
5212,12. 1 O'	--- Canvas	20%	20%
5212,12.90	- - - Other	20%	20%
	- - Dyed		
5212.13.10	--- Canvas	20%	20%
5212-13.90	--- Other	20%	20%
5212.14.90	- - Of yarns of different colours	20%	20%
	- - Printed		
	--- Canvas	20%	20%
5212.15.20	- - - Khangas in the piece	20%	20%
5212.15.90	- - - Other	20%	20%
	- Weighing more than 200 g/m2		
	- - Unbleached		
5212.21,10	- - - Canvas	20%	20%
5212.21.90	--- Others	20%	20%
	- - Bleached		
5212.22.10	--- Canvas	20%	20%
5212.22.90	- - - Others	20%	20%
	- - Dyed		

H.M. CODE	Description	Provided,	Imposed
5212.23.10	- - Canvas	20%	20%
5212.23.90	- - others	20%	20%
5212.24,90	- - Of yarns of different colours	20%	20%
	-- Printed		
512.25.10	- - - Canvas	20%	20%
5212.25.20	- - - Khangas in the piece	20%	20%
5212.25-90	--- Other	20%	20%
	-- Unbleached or bleached		
5309.11,10	--- Canvas	20%	20%
5309.11.90	--- Other	20%	20%
	- - Other		
5309,19-10	-- Canvas	20%	20%
5309.19.90	--- Other	20%	20%
	- Containing less than 85% by weight of flax		
	- - Unbleached or bleached		
5309.21-10	- - - Canvas	20%	20%
5309.21-90	- - - Other	20%	20%
	- - Other		
5309.29.10	--- Canvas	20%	20%
5309.29.90	- - - Other	20%	20%
5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	20%	20%
64.07	**Woven fabrics of synthetic filament yarn, Including woven fabrics obtained from materials of heading No. 54.04.**		

H.S. CODE	Description	Provided	Imposed
5407.10.90	- Woven fabrics obtain from high tenacity Yarn of nylon or other polyamides or of polyesters	20%	20%
5407.20.90	- Woven fabrics obtained from strip or the like	20%	20%
5407.30.90	- Fabrics specified in Note 9 to Section X1	20%	20%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other Polyamides:		
5407.41.90	- - Unbleached or bleached	20%	20%
5407.42.90 '	- - Dyed	20%	20%
5407.43.90	- - Of yarns of different colours	20%	20%
	--- Printed		
5407.44.10	- - - Khanga and the like	20%	20%
5407.44.90	- - - Other	20%	20%
	- Other woven fabrics, containing 85% or more by weight of textured Polyester filaments :		
5407.51.90	- - Unbleached or bleached	20%	20%
5407.52.90	- . Dyed	20%	20%
5407.53.90	- - Of yarns of different colours	20%	20%
	--- Printed		
5407.54.10	--- Khanga and the like	20%	20%
5407.54.90	--- Other	20%	20%
	- Other woven fabrics, containing 85% or more by weight of polyester filaments		

H.S. CODE	Description	Provided	Imposed
5407.61.90	- Containing 85% or more by. weight of non-textured polyester filaments	20%	20%
5407.69.90	- - Other	20%	20%
	Other woven fabrics ,containing, 85% or more by weight of synthetic filaments		
5407.71.90	- - Unbleached or bleached	20%	20%
5407.72.90	- - Dyed	20%	20%
5407.73.90	- - Of yarns of different colours	20%	20%
	- - Printed		
5407.74.10	--- Khanga and the like	20%	20%
5407.74.10	--- Other	20%	20%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton		
5407.81.90	- - Unbleached or bleached	20%	20%
5407.82.90	- - Dyed	20%	20%
5407.83.90	- - Of yarns of different colours	20%	20%
	- - Printed		
5407.84.10	--- Khanga and the like	20%	20%
5407.84.90	--- Other	20%	20%
	- Other woven fabrics		
5407.91.90	- - Unbleached or bleached	20%	20%
5407.92.90	- - Dyed	20%	20%

H.S. CODE	Description	Provided	Imposed
5407.93.90	Of yarns of different colours	20%	20%
	- Printed		
5407.94.10	- - Khanga and the like	20%	20%
5407,94.90	Other	20%	20%
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from material of heading No. 54.05**		
	Other woven fabrics, containing 85% or more by weight of artificial filarnent or strip or the like,		
5408.21.90	- - Unbleached or bleached	20%	20%
5408.22.90	- - Dyed	20%	20%
5408.23.90	- - Of yarns of different colours	20%	20%
	--- Printed		
5408.24.10	--- Khanga and the like	20%	20%
5408.24.90	--- Other	20%	20%
	--- Printed		
:5408.34.10	- - Khanga and the like	20%	20%
5408.34.90	--- Other	20%	20%
55.13	**Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight, not exceeding 170 g/m2.**		
	- 'Printed		
	- - Of polyester staple fibers, plain weave		
5513.41.19	Khanga and the like in the piece	20%	20%
5513.41 M	--- Other	20%	20%
5513.42.90	- - - 3-thread or 4-thread twill, including cross twill, of polyester. staple fibers	20%	20%

H.S. CODE	Description	Provided	Imposed
	- - other woven fabrics of polyester staple fibers		
5513.43.19	- - - Khanga and the like in the piece	20%	20%
5513.43.99	--- Other	20%	20%
	- - other woven fabrics	20%	20%
5513.49.19	- - Khanga and the like piece	20.%	20%
5513.49.99	--- Other	20%	20%
55.14	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/M2**		
	- Printed		
	- - Of polyester staple fibres, plain weave		
5514.41.19	- -- Khanga and the like in the piece	20%	20%
5514.41.99	--- Other	20%	20%
	- -Other woven fabrics of polyester staple fibres		
5514.43.19	- - - Khanga and the like in the piece	20%	20%
5514.43.99	--- Other	20%	20%
	- - other woven fabrics		
5514.49.19	--- Khanga and the like in the piece	20%	20%
5514.49.99	--- Other	20%	20%
55.13	- - **Other woven fabrics of synthetic staple libres**		
	- Of polyester staple fibres:		
	- - Mixed mainly or solely with viscose rayon, staple fibres		
5515.11-19	--- Khanga and the, like in the piece	20%	20%

H.S. CODE	Description	Provided	Imposed
5515.11.99	--- Other	20%	20%
	- - Mixed mainly or solely with man-made filaments		
5515.12.19	--- Khanga and the like in the piece	20%	20%
5515.12.99	--- Other	20%	20%
	- - Other		
5515.19.19	--- Khanga and the like in the piece	20%	20%
5515.19.99	--- Other	20%	20%
	- Of acrylic or modacrylic staple fibres		
	- - Mixed mainly or solely with man-made filaments		
	- Other woven fabrics		
	- - Mixed mainly or solely with man-made filaments		
5515.21.19	--- Khanga and the like in the piece	20%	20%
5515.21.99	--- Other	20%	20%
	- - Other		
5515.29.19	--- Khanga and the like in the piece	20%	20%
5515.29.99	--- Other	20%	20%
	- Other woven fabrics:		
	- - Mixed mainly or solely with man-made filaments		
5515.91.19	--- Khanga and the like in the piece	20%	20%
5515.91.99	--- Other	20%	20%
	- - Other		
5515.99.19	--- Khanga and the like in the piece,	20%	20%
5515.99.99	- - - Other	20%	20%

H. S. CODE	Description	Provided	Imposed
55.16	**Woven fabrics of artificial staple fibres**		
	- Containing 85% or more by weight of artificial staple fibres		
	- - Printed		
5516.14.19	--- Khanga and the like in the piece	20%	20%
5516.14.99	--- Other	20%	20%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments		
	- - Printed		
5516.24.19	- - - Khanga and the like in the piece	20%	20%
5516.24.99	--- Other	20%	20%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair		
	- - Printed		
5516.34.19	- - - Khanga and the like in the piece	20%	20%
5516.34.99	--- Other	20%	20%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or sorely with cotton		
	- - Printed		
5516.44.19	- - - Khanga and the like in the piece	20%	20%
5516.44.99	- - Other	20%	20%
	printed		
5516.94.19	--- Khanga and the like in the piece	20%	20%
5516.94.99	--- Other	20%	20%

H. S. CODE	Description	Provided	Imposed
62.01	**Men's or boys' overcoats,. car-coats, capes, cloaks, anoraks (including ski- jackets,) wind-cheaters, wind-jackets and, similar articles, other than those of heading No. 62.03**		
	- overcoats, raincoats, capes, cloaks and similar articles		
6201-11-00	- - Of wool or fine animal hair	20%	20%
6201.12.00	- - of cotton	20%	20%
6201-13.00	- - of man-made fibres	20%	20%
6201-19-00	- - Of other textile materials		
	- Other		
6201-91-00	- - Of wool or fine animal hair	20%	20%
6201.92.00	- - of cotton	20%	20%
6201.93.00	- - of man-made fibres	2 0%	20%
6201-99-00	- - Of other textile materials	20%	2 0%
62-02	**women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind -jackets and similar articles, other than these of heading No. 62.04**		
	- overcoats, raincoats, car-coats) capes, cloaks and similar articles		
6202.11-00	- - Of wool or fine animal hair	20%	20%
6202.12.00	- - of cotton	20%	20%
6202.13.00	- - of man-made fibres	20%	20%
6202.19-00	- - Of other textile materials	20%	20%
	- Other	20%	20%
6202.91-00	- - Of wool or fine animal hair	20%	20%
6202.92.00	- - Of cotton		
6202.93.00	- . of man-made fibres	20%	20%
6202.99-00	- - Of other textile materials	20%	20%

H. S. CODE	Description	Provide	imposed
62.03	**Men's or boys' suits, ensembles, Jackets, blazers, trousers, bib and brace overall, breeches and shorts (other than swim-wear**		
	- Suits		
6203.11-00	- - Of wool or fine animal hair	20%	20%
6203.12.00	- - of synthetic fibres	20%	20%
6203.19.00	- - Of other textile materials	20%	20%
	- Ensembles		
6203.21.00	- - of wool or fine animal hair	20%	20%
6203.22.00	- - Of cotton	20%	20%
6203.23.00	- - of synthetic fibres	20%	20%
6203.29.00	- - Of other textile materials	20%	20%
	- Jackets and blazers		
6203.31.00	- - Of wool or fine animal hair	20%	20%
6203.32-00	- of cotton	20%	20%
6203.33.00	- - Of synthetic fibres	20%	20%
6203.39-00	- - of other textile materials	20%	20%
	- Trousers, bib and brace overalls, breeches and shorts		
6203.41.00	- - Of wool or fine animal hair	20%	20%
6203.42.00	- - Of cotton	20%	20%
6203.43.00	- - of synthetic fibres	20%	20%
6203.49.00	- - of other textile materials	20%	20%
62.04	**Women's or girl's suits, trousers, bib and brace overalls breaches and shots (other than swim-wear)**		
	- suits		
6204.1 i .00	- - Of wool or firm, animal hair,	20%	20%
6204.12-60	- - Of cotton	2 0%	20%
6204.13-00	- - Of synthetic fibres		

H.P. CODE	Description	Provide	Imposed
6204.19.00	-. Of other textile materials	20%	20%
	Ensembles'-		
6204.21.00	"" Of wool or fine animal hair	20%	20%
6204,22.00,	Of cotton	20%	20%
6204,23.00,	- - Of synthetic- fibres		
116204,29.00	- - Of other textile materials	20%	20%
	- Jackets and blazers	20%	20%
6204.31.00	- - Of wool or fine animal hair		
6204.32.00	- Of cotton		
6204.33.00	- - Of synthetic fibres	20%	20%
6204.39.00	- - Of other textile materials	20%	20%
	- Dresses	20%	20%
6204.41.00	- - Of wool pr fine animal hair	20%	20%
6204.42.00	- - Of cotton		
6204.43.00	- - Of synthetic fibres	20%	20%
6204.44.00	- - Of artificial fibres	20%	20%
6204.49.00	- - Of other textile materials		
	- Skirts and divided skirts:		
6204.51.00	- - Of. wool or fine animal hair	20%	20%
6204.52.00	- - Of cotton		
6204.53.00	- - Of synthetic. fibres		
6204.59.00	- - Other textile materials	20%	20%
	- Trousers, bib and brace overalls, breeches and shorts		
6204.61.00	- - Of wool or fine animal hair	20%	20%
6204.62.00	- - Of cotton		
6204.63.00	- - Of synthetic fibres	20%	20%
6204.69.00	- - Other textile materials	20%	20%
62.05	Men's or boys' shirts.		
6205.10.00	- - Of wool or fine animal hair	20%	20%
6205-20.00	- - Of cotton		

M.S. CODE	Description	Provide	Imposed
62051.30.00	Of synthetic fibre	20%	20%
6205.90.00	- - Other textile materials	2 0%	20%
62.06	**Women's or girls' blouses, shirts and shirt- blouses**		
6206.10.00	- Of silk or silk waste	20%	20%
6207.20.00	- Of wool or fine animal hair		
6206.30.00	- of Cotton	20%	20%
6206.40.00	- Of man-made fibres	20%	20%
6206.90,00	- Of other textile materials	20%	20%
62.07	**Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pajamas, bathrobes, dressing gowns and similar articles**		
	- Underpants and briefs:		
6207.11.00	- - Of cotton	20%	20%
6207.19.00	- - Of other textile materials	20%	20%
	- Night-shirts and pajamas		
6207.21.00	- - Of cotton	20%	20%
6207.22.00	- - Of man-made fibres	20%	20%
6207.29.00	- - Of other textile materials	20%	20%
	- Other		
6207.91.00	- - Of cotton	20%	20%
6211.92.00	' --Of man-made fibres	20%	20%
6211.99.00	--Other textile materials	20%	20%
62.08	**Women's or girls' singles and other vests, slips, petti-costs, briefs, panties, night dresses, pajamas, negliges, bathrobes, dressing gowns and similar articles.**		
	- Slips and petticoats		
6208.11.00	- - Of man-made fibres	20%	20%
6208.19.00	- - Of other textile materials	20%	20%
	- Night dresses and pajamas		

H.S_CODE	Description,	Provided	imposed
6208.21.00	- of cotton	20%	20%
6208.22.00	- - of man-made fibres	20%	20%
6208.29-00	- - of other textile materials	20%	20%
	- other		
6.208.91-00	- - of cotton	20%	20%
6208.92.00	- - of man-made fibres	20%	20%
6208.99-00	- - of other textile rhaterials	20%	20%
62.09	**Babies, garments and clothing accessories**		
6209-10-00	- of wool or fine animal hair	20%	20%
6209.20-00	- of cotton	20%	20%
6209.30-00	- of synthetic fibres	20%	20%
6209-90-00	- of other textile materials	20%	20%
62.10	**Garments, made up of fabrics of heading No. 56.02.56.03.59.03 59.06 or 59.07**		
6210-10-00	- of fabrics of heading No. 56.02 or 56.03	20%	20%
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201-19	20%	20%
6210.30.00	- other garments, of the type described in subheadings 6202.11 to 6202.19	20%	20%
6210.40-00	- Other men's or boy's or girls' garments	20%	20%
6210.50-00	- other women's or girls' garments	20%	20%
62.11	**Track suits, ski suits and swim wear; other garments**		
	- Swimwear		
6211-11-00	- - Men's or boys'	20%	20%
6211.12.00	- - Women's or girls'	20%	20%
6211.20-00	- Ski suits	20%	20%
	- Other garments, men's or boys'		
6211.31.00	- - of wool or fine animal hair	20%	20%
6211.32-00	- - of cotton	20%	20%

H.S. CODE	Description	Provided	Imposed
6211.33.00	- - Of man-made fibres	20%	20%
6211.39.00	- - Of other textile materials	20%	20%
	- Other garments, women's or girls'		
6211.41.00	- - Of wool or fine animal hair	20%	20%
	- - Of cotton		
6211.42.10	- - - Khanga and the like	20%	20%
6211.42.20	--- Kitenge and the like	20%	20%
6211.42.90	--- Other	20%	20%
	- - Of man-made fibres	20%	20%
6211.43.10	--- Khanga and the like	20%	20%
6211,43.20	--- Kitenge and the like	20%	20%
6211.43.90	- - - Other	20%	20%
	--- Khanga and the like		
6211.49.10	--- Kitenge and the like	20%	20%
6211.49.20	--- Other	20%	20%
6211.49.90	- - - Other	20%	20%
	sacks and bags, of a kind used for the packing of goods.		
6305.33.00	- - Of man-made materials other, of polyethylene or polypropylene strips or the like	20%	20%
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or, move, hot-rolled, not clad, plated of coated.**		
7208.10-00	- In coils, not further worked than hot-rolled, with patterns in relief	20%	20%
	- other, not in coils, not further worked than hot-rolled		
7208.54.00	- - Of a thickness of less than 3 MM	20%	20%
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm. or more, hot-rolled (cold-reduced), not clad, plated or coated.**		
	Not in coils,. not further worked than cold-rolled (cold-reduced);		

H.S. CODE	Description	Provided	Imposed
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	20%	20%
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding I mm.	20%	20%
72.10	**Flat-rolled products Of Iron or non-alloy steel, of 4, Width of 600 mm or more, clad, plated or coated.**		
	- Otherwise plated or coated with zinc.		
7210.41.90	-- corrugated	20%	20%
7210.49.90	-- Other	20%	20%
72.16	**Angles, shapes and sections of iron or non-alloy steel**		
	- Other:		
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	20%	20%
73.06	**Other tubes, pipes and hollow profiles (for example, Open seam or welded* riveted or similarly closed), of iron or steel.**		
7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	20%	20%
73.08	**Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice mats, roofs, roofing frame-works, doors and windows and their frames and thresholds for, doors, shutters, balustrades, Pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, Prepared for use in structures, of iron or steel.**		
7308.90.00	- Other	20%	20%
73.23	**Table, kitchen or other household articles and parts thereof, of iron Or steel; Iron or steel wool; Pot scourers and scouring or Polishing pads, gloves And the like, of iron or steel.**		

H.S. C ODE	Description	Provided	Imposed
7323.10.00	- Iron or steel Wool; pot scourers and scouring or polishing pads, gloves and the like	20%	20%
	- Other		
7323.91.00	-- Of cast iron, not enameled	209/0	20%
7323.92.00	-- Of cast iron, enameled	200/0	20%
7323.93.00	-- Of stainless steel	20%	20%
7323.94.00	-- Of iron (other than cast iron) or steel, enameled	20%	20%
7323.99-00	-- Other	20%	20%
7418.11.00	-- Pot scourers, and scouring or polishing pads, gloves and the like	20%	20%
7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	20%	20%
7615.19.00	-- Other	20%	20%
85.06	Primary cells and primary batteries		
8506.10.00	- Manganese dioxide	20%	20%
8506.30.00	- Mercuric oxide	20%	20%
8506.40.00	- Silver oxide	20%	20%
8506.50.00	- Lithium	20%	20%
8506.60.00	--Aır-zınc	20%	20%
8506.80.00	- Other	20%	20%
85.07	**Electric accumulators, including separators therefore, whether or not rectangular (including square).**		
8507.10.00	- Lead-acid, of a kind used for starting piston engines	20%	20%
8507.20.00	- Other lead-acid accumulators	20%	20%
8507.30.00	- Nickel-cadmium	20%	20%
8507.40.00	- Nickel-iron	20%	20%
8507.80.00	- Other accumulators	20%	20%

PART V

AMENDMENT OF TIM EXCISE TARIFF ORDINANCE

CAP. 332

Construction and commencement

13. This -Part shall be read as one with the Excise Tariff Ordinance in this Part referred to as the "principal Act" and shall come into operation on the first day of July, 1998.

Amendment of Section 3

14. The Ordinance is amended:

a) by deleting section 3 and' substituting for it the following provisions -

"Imposition of Excise Duty

3. -(l) There shall be charged, levied and collected a duty, to be known,as excise duty, in respect of goods specified in the Second column of the First Schedule to this Ordinance at the rates specified in the third and forth column of that Schedule.

(2) The Minister may, by order published in the

"Gazette")) amend, vary or replace the First Schedule.

(3) Every order made under subsection (2) shall be submitted for approval, to be signified by the resolution of the National Assembly in its next meeting.

(4) If any such order is not approved by the National Assembly it shall thereupon either expire forthwith or cease to have effect, as the case may be, but anything previously done or suffered to be done under the order shall not be affected.

Persons liable to pay excise duty

4.-(l) The duty imposed by this Ordinance shall become due and payable in respect of-

a) any Scheduled article imported, by the importer thereof, at the time immediately before the article ceases to be subject to customs control or at such other time as the Minister may, by notice in the Gazette, direct;

b) any scheduled article manufactured in Mainland Tanzania, by the manufacturer-

1. upon sale of the article by him, or
ii. upon the article ceasing to be subject to customs control, or
iii. upon removal of the article from the premises where it is manufactured,

whichever first occurs.

(c) any scheduled article manufactured or imported by any person free of duty and which is subsequently sold to any other person, by the purchaser at the time of the sale of the article by him;

(2) The Minister may, by order published in the "Gazette", provide that in respect of any article or class of articles specified in that order a person other than a person liable under subsection (1) shall be liable to pay the duty and where that order, is made the

person specified in the order shall be liable to pay the duty in lieu of the person who would otherwise have been liable to pay the duty under the provisions of subsection (1), and the provisions of this Ordinance and of any regulations made under the Ordinance shall apply to the person so specified as if he were the person in lieu of whom he is liable to pay the duty.

(3) Where any person other than a person liable to pay duty under the provisions of this section undertakes to pay the duty and

satisfies the Commissioner that he will pay the duty, the Commissioner may, by order in writing exempt the person who would otherwise be liable to pay the duty from payment of the duty and order that the person giving such an undertaking shall be liable to pay the duty, and upon such order being made, the person giving the undertaking shall be liable to pay the duty under the provisions of subsection (1).

Payment of duty

5. The duty payable under this Ordinance shall be paid to the Commissioner or any person acting on behalf of the Commissioner.

Payment of duty may be deferred

6. Notwithstanding the provisions of section 4-

a) the Minister may, by regulations made under this Ordinance or by order published in the Gazette provide for payment of duty by any person or category of persons liable to pay duty on any day other than the day on which such person or persons would be liable to pay duty under section 3;

b) the Commissioner may, where he is satisfied that it is reasonable so to do, permit payment of duty in any case to be deferred to a date not later than the last day of the month following the month in which the duty becomes due,

Where person liable is absent from United Republic

7. Where any person who is liable to pay duty under this Ordinance is not resident in the United Republic, the Commissioner may by notice in writing given to any agent of such person or to any person managing the business of that person who is resident in the United Republic and who has acted on behalf of that person in any matter resulting in liability to pay the duty, direct the agent or manager of the person in respect of whom duty is due, to pay the duty in place of that person, and upon that direction, the

agent or manager shall become liable to pay the duty as if he were a person liable under the provisions of section 4.

Re-importation

8. (1) Where any scheduled article is re-imported after being exported, and in respect of which no drawback or refund of duty has been paid, or if paid, has been returned to the Commissioner, such article shall not be liable to duty; but if the article has been processed abroad and its excisable value has, in consequence of being so processed, increased, the amount of the increased excisable value shall be liable to duty at the rate applicable to the* scheduled article so re-

imported.

(2) this section shall not apply to any case where the scheduled article re-imported is a composite article which is composed in part only of the scheduled article exported unless the whole of the schedule article re-imported is composed of two or more scheduled articles that has been exported.

Double payment of duty

9. Subject to the provisions of section 8, excise duty shall not be levied, more than once in respect of any scheduled article.

customs control of Scheduled article

10. (1) The following scheduled articles shall be subject to customs control:

(a) all imported articles, including articles imported through

Post Office, from the time of importation until delivery for home consumption or until exportation, whichever first occurs,

(b) all articles under draw-back from the time of the claim for draw-back until exportation.

(c) all articles which, with the permission of the proper officer stored in a customs area pending exportation;

(d) all articles on board any aircraft, vehicles or vessel **whilst** within any port or place in Mainland Tanzania.

(2) Where any scheduled article is subject to customs control-

(a) a proper officer my at any time examine the article;

(b) except with the consent of a proper officer or in accordance with the provisions of this ordinance no person shall interfere in any way with the article.

(3) Where any scheduled article is subject to customs control the Commissioner may permit the owner of that article to abandon the-same to the customs; and on that abandonment that article may, at the expense of the owner thereof, be destroyed or otherwise disposed of in

a manner as the Commissioner may direct and the duty thereon shall be remitted or refunded, as the case may be.

Importation of scheduled articles

11 - (1) A scheduled article shall be imported only by means, routes and at places and times as may prescribed and shall be consigned to the proper office at the place of importation for the account of the importer or owner of article, and shall remain m place under customs control until e duty in respect of it or any duty due by its importer is paid.

(2) Notwithstanding the provisions of subsection (1) -

(a) where the payment of the duty in respect of any scheduled articles has been deferred by the Minister or by the commissioner in accordance with provisions of section 6, the proper officer shall release the article to the importer.

(b) where any scheduled article is, on first importation warehoused in a Government warehouse or bonded warehouse accordance with the provision of the Customs Tariff Act, 1976, the commissioner may, subject to such conditions as he shall impose for the protection of the revenue, authorize the release of the article notwithstanding that the duty thereon has not been paid; but this shall be done only if the Commissioner is satisfied that at the time o(such release the articles is the property of a person who is liable to pay the duty.

Entry of scheduled articles and warehousing

12. The provisions of the Customs Tariff Act, 1976, relating to the entry and warehousing of goods liable to import duty shall apply

mutatis mutandis to the entry and warehousing of scheduled articles under this Ordinance.

Duty of an importer

13. (1) Every importer of a scheduled article shall, as soon as may be practicable after the importation of the article, and not later than the time prescribed in that behalf -

(a) furnish to a proper officer in the prescribed form necessary information as may be required concerning the article together with a declaration made; and subscribed by him as to the truth of all particulars contained in such form;

(b) fully and immediately answer all relevant questions put to him by a proper officer;

(c) produce all consignment notes and all other relevant documents demanded of him by a proper officer;

(d) comply with other requirements as may be prescribed.

(2) Any person who contravenes any of the provisions of this section shall be guilty of an offence.

Exemption from duty on scheduled articles remaining on board

14. Scheduled articles remaining on board and exported m the aircraft or vessels in which they are imported, whether as stores or otherwise, shall be exempted from liability to the duty.

Exemption from duty on articles entered for exportation, etc.

15, Where any scheduled article is entered under bond-

a) for export, for transhipment or in transit; or
b) for use as stores for aircraft or vessels,

and is proved to the satisfaction of the Commissioner to have been duly exported or used as such stores, as the case may be, it shall be exempt from liability to the duty.

information and documents

16(l) Every manufacturer of the schedule article shall, within twenty-one days-

a) of commencing manufacturing of the scheduled article, or

b) of an -article manufactured by him becoming liable to duty,

whichever is the earliest, submit to the Commissioner a return giving details of the manufacture by him of the scheduled article, its price and all other particulars as may be prescribed.

(2) Where a manufacturer has submitted a return under subsection (1) and any change occurs

in any of the facts the particulars of which have been given in the return the manufacturer shall, within fifteen days following the change, notify the Commissioner in writing of the change.

(3) Every manufacturer of a scheduled article shall submit to the Commissioner a monthly return giving particulars of-

a) the quantity or the number of scheduled articles sold by him during one month;

b) the price at which the articles, have *been sold;*

c) any other matters as may be prescribed.

(4) Every return required by subsection (3) shall be submitted not later than the fifteen day of the month following the month to which the return relates:

Provided that the Commissioner may, where he is satisfied that it is reasonable so to do, permit a manufacturer to submit his return in respect Of any month to which the return relates.

Manufacturer to *keep records*

17. Every manufacturer of a scheduled article shall keep records relating to scheduled articles manufactured and sold by him as may be prescribed, or as the Commissioner may

direct.

Rate of duty

18. -(l) Subject to the provisions of subsection (2) the duty shall be payable at the rate in force at the time the duty becomes due and payable.

(2) In any case where the time when the duty becomes due and payable in respect of any scheduled article cannot for any reason be ascertained, the duty shall be payable in respect of any article at the rate in force at the time of the payment of the duty.

Computation of tax

19. -(l) Where the rate of duty is not expressed as a specified but is expressed as a percentage-

a) if not indication is given as to the amount to which the percentage relates, or if any indication given is vague or, otherwise indeterminable, the percentage shall be deemed to relate to the taxable value of the scheduled article as determined in the manner provided for

in section 22;

b) if the percentage is expressed to be a percentage of any specific amount or of an amount arrived at by any calculation expressly provided for, the duty shall be the specified percentage of the amount so calculated.

(2) Notwithstanding any provision of this Ordinance to the contrary, in computing the duty payable, if the total amount of the duty computed in respect of a scheduled article or where two or more scheduled articles are imported or sold together in one consignment or lot in respect of the scheduled articles in a consignment or lot-

a) is less than one shilling, no duty shall be charged,

b) exceeds one shilling but is less

than one hundred shillings. and includes a fraction of a shilling, the fraction shall be disregarded;

c) exceeds one hundred shillings and includes a fraction of a shilling, the fraction shall be regarded as a complete shilling.

(3) For the purposes of subsection (2) duty shall be computed on all the scheduled articles listed in a monthly return submitted in accordance with the provisions of subsection (3) of section 18, as if all articles were sold in one consignment or

lot, and the provisions of subsection (2) shall apply accordingly.

Determination of taxable value

20. -(I) The excisable value of a scheduled article shall-

a) in respect of a scheduled article imported, be the value declared and determined in accordance with the provisions of section 108 of the Customs Tariff Act, 1976 taking into account the import duty payable;

b) in respect of a scheduled article manufactured in Mainland Tanzania be the price which in the opinion of the

Commissioner is the normal price the article would fetch on a sale made by the manufacturer to a buyer at the time when, the duty in respect of the scheduled article becomes clue.

(2) The normal price which a scheduled article would fetch on sale made by the manufacturer to a buyer shall be taken to be the price which that article would fetch on such sale in the open market in mainland Tanzania in the ordinary course of business between a Manufacturer and a buyer independent of each other, and shall be determined on the

following assumptions that is to say-

a) that the scheduled article shall be treated as having been delivered to the buyer at the manufacturer's place of business;

b) that the buyer will bear freight, insurance and other costs, charges and expenses incidental to the sale and the delivery of the article to him;

(c) that the seller will bear any duty or tax chargeable in Mainland Tanzania other than the duty payable under this Ordinance;

and

(d) where the scheduled article is manufactured in accordance with any patent or invention or is an article to which any registered design or trade mark has been applied, that the price covers the right to use the patent, design or trade mark in respect of the article.

(3) For the Purposes of subsection (2)-

(a) a sale in the open market between a manufacturer and a buyer independent of each other presupposes-

that the price is the sole consideration; and

ii. that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller, associated or any person associated in any business with him (other than the relationship created by the sale of the article in question); and

(ii) that no part of the proceeds of any subsequent resale, use or disposal of the article will accrue, either directly or indirectly, to the seller or any person associated in any business with him;

b) 'trade mark, includes a trade name and get-up.

(4) For the Purpose of this section two

persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in any business or property of the other, or both have a common interest in any business or property or some other third person has an interest in any business or property of both of them.

(5) Where in the opinion of the Commissioner, by reason of any fraudulent act or omission of an importer, manufacturer, or a buyer, the excisable value of any article is not the same as the excisable value of a similar article

imported or manufactured, as the case may be, the Commissioner may, if he considers it reasonable to do so, assess the excisable value of the article in accordance with principles as he may consider reasonable.

(6) Where, in the opinion of the Minister, it is impracticable to determine the normal price within the provisions of subsection (2), the normal price of that article, shall be such as the Minister may, after consultation with the Minister responsible for trade, determine, and any such order made by the Minister shall be conclusive proof of the fact that the normal

price of the article specified in the order is the price so determined by the Minister.

Ascertainment of taxable value by Commissioner

2 1. - Where any person is liable to pay duty under this Ordinance m respect of any scheduled article but by reason of-

a) his failure to keep proper accounts, records or documents required under or by virtue of this Ordinance, or the incorrectness or inadequacy of accounts, records or documents; or

b) his failure to make any return required under or by virtue of this Ordinance, or delay in , making any return or, the incorrectness or inadequacy of any return,

the Commissioner is unable to ascertain the amount of, the duty properly payable by him, the Commissioner may, on evidence as may be available to him, estimate the amount of duty due and the estimated amount Of duty shall be payable by that Person."

Amendment of the First Schedule

15. The First Schedule to the principal Act is hereby amended-

a) by remitting the whole of the excise duty payable on passenger cars of engine capacity not exceeding 2000 cc under heading Number 87.03;

b) by substituting the Following entries under the, column "excise duty" in the appropriate.

H.S. CODE	**Description**	**Excise Duty**
2201.10.91	- Other, including club soda locally manufactured	Shs.34.00 per litre
2201.10.99	-- Other, including club soda (imported)	Shs. 140.00 per litre
2202,10.11	- Locally manufactured lemonade and flavoured miner or aerated waters	Shs. 34.00 per litre
2202.10.19	- Other (imported) lemonade and flavoured mineral or aerated waters	Shs. 140.00 per litre
2202.10.91	-- Other, locally manufactured (exc. Lemonade)	Shs. 34.00 per litre
2202.10.99	- Other, imported (exc, Lemonade)	Shs. 140.00 per litre
2202.90.00	- Other	Shs. 140.00 per litre
22-03	**Beer made from malt.**	
2203.00.10	- Locally manufactured	Shs. 174.00 per' litre
2203.00.20	- From COMESSA	Shs. 195.00 per litre
2203.00.90	- Other	Shs. 153.00 per litre
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading NO. 20.09.**	
2204.10.10	- - Locally manufactured sparkling wine	Shs. 508.30 per litre
2204.21,90	- - Other (imported) sparkling wine	Shs. 776.00 per litre
2204.29.10	- - Other locally manufactured wine	Shs. 508.30 per litre
2204.29.90	- - Other imported wine	Shs. 776.00 per litre
2204.30.10	- - Other locally manufactured grape must	Shs. 508.30 per litre
2204.30.90	- - Other imported grape must	Shs. 776.00 per litre
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**	
2205.10.10	- - Locally manufactured in containers holding 21 or less	Shs. 508.30 per litre
2205.90.90	- - Other (imported) other wine	Shs. 776.00 per litre

H.S. CODE	Description	Excise Duty
22.06	**Other fermented beverages (for example, cider, Perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included**	
2206.00-10	Kibuku (opaque beer)	Free
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages**	
	- Spirits obtained by distilling grape wine or grape marc	
2208.20.10	- - Locally manufactured	Shs. 864.00 per litre
2208.20.90	- - Other	Shs. 1040.00 per litre
	- Whiskies	
2208.30.10	- - Locally manufactured	Shs. 864.00 per litre
2208.30.90	- - Other	Shs. 1040.00 per litre
2208.40.00	- Rum and tafia	Shs. 1040.00 per litre
	- Gin and Geneva	
2208.50.10	- - Locally manufactured	Shs. 864.00 per litre
2208.50.90	- - Other	Shs. 1040-00 per litre
	- Vodka	
2208.60.10	- - Locally manufactured	Shs. 864.00 per litre
2208.60.90	- - Other	Shs. 1040,00 per litre
	- Liqueurs and cordials	
2208.70.10	- - Locally manufactured	Shs. 864-00 per litre
2208.70.90	- - Other	Shs. 1040.00 per litre
	- Other	
2208.90-10	- - Konyagi (local portable spirit)	Shs. 864.00 per litre
	- - other	
2208.90.91	--- Locally manufactured	Shs. 864.00 per litre

H.S. CODE	Description	Excise Duty
2208.90.99	- - - Other	Shs. 1040.00 per litre
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**	
	- Cigarettes containing_ tobacco	
2402.20.11	--- Locally manufactured, of length not exceeding 70 mm (Regular Brands)	Shs. 2970.00 per mil.
2402.20.12	--- Locally manufactured, of length equal to 70 mm or more (Premium Brands)	Shs. 7005.00 per mil.
2402.20.19	- - Locally manufactured, other brands)	Shs. 7005.00 per mil.
2402.20.90	--- Other (imported	Shs. 17,020.00 per mil
.27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents or the preparations.**	
	- Light oils and preparations:	
2710.00.22	- - Motor spirit (MSP)	Shs. 64.2978 per litre
2710.00.23	- - Motor spirit (MSR)	Shs. 58.4214 per litre
	Medium oils and preparations:	
2710.00.31	- - Aviation kerosene	Shs. 24.0848 per litre
2710.00.32	- - Illuminating kerosine	Shs. 19.9451 per litre
	- - Other	
2710.00.41	- - Diesel oil (IDO)	Shs. 14.0680 per litre
2710.00.42	- - Gas oils (GO)	Shs. 16.8786 per litre
	- Residue oils:	
2710.0051	- - Fuel oils	Free
27.11	**Petroleum gases and other gaseous hydrocarbons.**	
	- Liquefied:	

H.S. CODE	**Description**	Excise Duty
2711.11.00	- - Natural gas	Shs. 44.1372 per kg
2711.12.00	- - Propane	Shs. 44.1372 per kg
2711.13.00	- - 'Butanes	Shs. 44.1372 per kg
2711.14.00	- - Ethylene, propylene, butylene et butadiene	Shs. 44.1372 per kg
2711.19.99	- - Other	Shs. 44.1372 per kg
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.**	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	--- Of cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	
8703.23.92	--- Four wheel drive vehicles, other than saloon type and the like	10%
8703.23.99	--- Other, including four wheel drive saloon type and the like	10%
	- - Of a cylinder capacity exceeding 3,000 cc	
8703.24.20	- - - Four wheel drive vehicles, other than saloon type and the like	10%
8703.24.90	--- Other, including four wheel drive saloon type and the like	10%
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	
8703.32.92	--- Four wheel drive vehicles, other than saloon type and the like	10%
8703.32.99	--- Other, including four wheel drive saloon type and the like	10%
	- - Of a cylinder capacity exceeding 2,500 cc	
8703.33.20	--- Four wheel drive vehicles, other than saloon type and the like	10%

H.S. CODE	Description	Excise Duty
8703.33.190	--- Other, including four wheel drive saloon type and, the like	10%
	- Other	
8703,90.20	- - Four wheel drive vehicles, other than saloon type arid the like	10%
8703.90.90	- - Other, including four wheel drive saloon type and the	10%

PART VI

AMENDMENT OF THE EXPORT TAX ACT, 1974

Construction and commencement Act No. 17 of 1974

16. This Part shall be read as one with the Export Tax, 1974 in this Part referred to as the "principal Act" and shall be deemed to have come into operation on the first day of July, 1998.

Amendment of Section 3

17. The principal Act is hereby amended m the schedule by deleting item I (a) of the Schedule which relates to export tax on seven traditional agricultural exports and substituting for it with the following.

"All metals (ferrous/ non-ferrou s), ores and metal scrap

Code	**Description of metal**	**Rates per** ton in US$
72041000	**Iron and Steel**	**15**
72042100	Iron and Steel	15
72042900	Iron and Steel	15
72044100	Iron and Steel	15
72045000	Iron and Steel	15
74045000	Copper and Copper based Alloys	100
74045000.1	Ingots/ Slabs of Copper/Copper based Alloys	20

76020000	Aluminium and Aluminium based Alloys	100
76020000.1	Ingots/ Slabs of Aluminium/Aluminium based Alloys	20
78020000	Lead	10
78020000.1	Ingots/ Slabs of Lead	5
79020000	Zinc	10
7902000.1	Ingots/Slabs of Zinc	5"

PART V11

AMENDMENT OF THE INCOME TAX ACT, 1973

Construction and, commencement Act No. 33 of 1973

18. This Part shall be read as one with the Income Tax, 1973 in this Part referred to as the "principal Act" and shall be deemed to have come into operation on the first day of July, 1998.

General amendments

19, The principal Act is amended by deleting the phrase "authorised auditor or authorised accountant" whenever it appears in the Act and substituting for it the phrase "Certified Public Accountant in public Practice" or "Certified Public Accountant"

Amendment of Section 2

20. The principal Act is hereby amended in section 2 by-

.(a) deleting the following definitions "capital gains tax;" "child relief "married relief' partnership rate and "specified minerals";

(b) adding the following definitions in their appropriate alphabetical order-

"Insurance relief" means a relief referred to under the provisions of section 32A of this Act; and "total income" means the aggregate of income from all taxable sources after effecting necessary deductions under part IV of the principal Act but does not include incomes exempt from tax;

(c) repealing the definition of employee and substituting for it the following-

" employee" in relation to a corporation includes a director in receipt of remuneration for his services.

(d) by deleting subparagraph (i) of paragraph (b) of subsection (2) and substituting for it the following new subparagraph-

"(i) if the corporation was incorporated under a law of the United Republic or;"

Amendment of section 5

2 1. The principal Act is hereby amended in section 5 by-

(a) deleting the phrase "or thirty six thousand shillings, which ever is the lesser" appearing in paragraph (a) of subsection (3)

(b) deleting the phrase "or twenty-four thousand shillings a year, whichever is the lesser" appearing in paragraph (b) of subsection (3);"

Amendment of section 9

22. The Principal Act is hereby amended in section 9 in subsection (2) by inserting the words or by "electronic" between the words "radio" and "Communication" appearing in the second line"

Amendment of Section 16

23. The principal Act is amended in Section 16-

(a) by adding immediately after paragraph (v) of subsection (2) the following:

"(W) Where a person holding a certificate of incentives granted by Tanzania Investment Centre under the Tanzania Investment

Act No. 26 of 1997

Act, 1997, carries on business and has incurred expenditure in any year of income,

there shall be made, in computing his gains or profits for that year of income, deduction equal to the amount of that expenditure;"

(b) by repealing subsection (5);

(c) by renumbering subsections (6), (7) and (8) as subsections (5), (6) and (7) respectively;

Amendment of Section 23

24. The principal Act is hereby amended in subsection (2) of section 23 by deleting the words "forty-five" appearing in subparagraph (ii) of paragraph (c) and substituting for them the words "fifty five;"

Amendment *of* Section 28

25. The principal Act is hereby amended m section 28 by repealing subsection (5);

Amendment *of* Section *32A*, *32B*, *32C* and *32D*

26. The principal Act is hereby amended in Part V111A which relates to Personal relief's by-

a) repealing section 32A, 32B, 32C and 32D;

b) renumbering section 32E as 32A;

c) deleting the heading "PERSONAL RELIEFS and substituting for it the new heading "INSURANCE RELIEF";

Amendment of Section 34

27. The principal Act -is hereby amended in section 34-

by deleting paragraph (d) of subsection (2);

by deleting subsection (213) and substituting for it the following:

"(2B) Every person shall upon payment of any amount exceeding one hundred thousand shillings per transaction to any person in respect of any fee, charge on like consideration for goods supplied or services rendered, which is chargeable to tax, deduct from that amount tax at a rate of two percent of the gross amount payable excluding Value Added Tax.";

Amendment of

28. The principal Act is hereby

Section ,39

amended by deleting section 39 and substituting for it the following-

"39. The Provisions of this Part relating to deductions of tax shall bind the Government; and for avoidance of doubts it is hereby declared that the said provisions shall also bind the East Africa Development Bank;

Repeal of Section 48

29. Section 48 of the principal Act is hereby repealed.

Repeal of Section 49

30. Section 49 of the principal Act is hereby repealed.

Amendment of Section 60

3 1. The principal Act is hereby amended in section 60 by deleting subsection (2) and substituting for it the following: -

"(2) Me provisions of subsection (1) shall not apply in the case of a return of income of-

a) an individual whose income is solely derived from employment and where such employment income has been fully subjected to PAYE deduction;

b) an individual or a partnership whose annual gross turnover is less than one million five hundred thousand shillings;

C) for the purpose of this section "annual gross turnover" means the volume of business transacted in a year, measured in sales or revenue.

Amendment of Section 90

32. The principal Act is hereby amended in section 90 by renumbering subsection (4) as subsection (3).

Amendment of the First Schedule

33. The principal Act is hereby amended in the First Schedule which relates to income which is exempt from tax by deleting items 27 and 28 relating to the incomes of Parastatal Pensions Fund and the National Provident Fund.

Amendment of the Second Schedule

34. The principal Act is hereby amended-

a) in the title appearing immediately below Part I by deleting that title and substituting for it with the following-

"DEDUCTIONS IN
RESPECT OF CAPITAL
EXPENDITURE ON CERTAIN
BUILDING"

b) paragraph 13 by deleting subparagraph (4);

Amendment of the Third Schedule

35. The Third Schedule to the principal Act is hereby amended-

(a) In head A by:

i. deleting the heading PERSONAL RELIEFS" and replacing it with a new heading "INSURANCE RELIEF;"

ii. deleting "Married Relief" and "Child Relief" relating to Residents;

(b) In item 4 of Head B-

i by deleting the phrase "thirty percent" appearing in paragraphs (a) and (b) and substituting for it the phrase "twenty percent"

ii. by deleting the phrase "forty percent" appearing in paragraph (c) and substituting for it the phrase "twenty percent".

iii By adding the following new paragraph:

"(h) in respect of income from leased aircraft, ten percent of the amount payable";

(c) In item 5 of Head B-

by adding the following new paragraph:

"(g) in respect of any dividend payable by companies listed under the Dar es Salaam Stock Exchange, rive percent of the amount payable;"

ii. by adding the following item immediately -below item 8-

"9. The resident and non-resident withholding tax rates applicable to all business enterprises holding certificates of incentives granted by the Tanzania Investment Centre and carrying on businesses in priority sectors shall be-

	Priority Sector	Rates of **Percentage** Dividend	Tax in **Interest on** loans
1.	Agricultural including livestock	10	0
2.	Air aviation	10	0
3,	Commercial buildings	10	0
4.	Commercial, development and Microfinance Banks	10	0
5.	Export oriented projects	10	0
6.	Export processing zones	10	0
7.	Geographical special development areas	10	0
8.	Human resources development	10	0
9.	Economic infrastructure (including construction of roads, bridges, railways, airports, installation of electricity, telecommunication, water services and like services	10	0
10.	Manufacturing	10	0
11.	Natural resources including fisheries	10	0
12.	Rehabilitation and expansion	10	0
13.	Tourism and tour operations	10	0
14.	Radio and television broadcasting	10	0

15.	Transport Section in relation to the Inland Marine Transportation	10	0

Amendment of Third Schedule (No.2)

36. The Third Schedule (No.2) to the principal Act is hereby deleted.

Amendment of the Fourth Schedule

37. The principal Act is hereby amended in the Fourth Schedule by deleting paragraph "(e) and renumbering paragraphs (f) to (p) as paragraph (e) to (n).

Repeal of fifth Schedule

38. The Fifth Schedule to the principal Act is hereby repealed.

Amendment of Section 60

39. The principal Act is hereby amended in section 60 by deleting subsection (2) and substituting for it with the following:-

"(2) The provisions of subsection (1) shall not apply in the case of a return of the income of-

a) an individual whose income is solely derived from employment and where such employment and where such employment income has been fully subjected to PAYE deductions;

b) a partnership whose annual gross turnover is less than one million five hundred thousand shillings;

c) for the purpose of this section "Annual Gross Turnover" means the volume of business transacted by a partnership form in a year, measured in sales or revenue.

Amendment of section 78

40. The principal Act is amended in section 78 by deleting the phrase "authorized auditor or an authorized accountant" appearing in the third line and fourth line of subsection (4) and substituting for it the phrase "Certified Public Accountant in Public Practice";

Amendment of Section 90

4 1. The principal Act is hereby amended in section 90 by-

a) deleting the words 'presiding Judge" and "two assessors" appearing in subsection (2) and substituting for them the words "A chairman" and "four assessors" respectively"

(b) by renumbering subsection (4) as subsection (3);

Amendment of section 93

42. The principal Act is hereby amended in section 93 by deleting subsection (3) and-renumbering subsections (4) and (5) -as (3) and (4)".

PART VIII

AMENDMENT OF THE INSURANCE ACT, 1997

Construction And commencement

43. This part shall be read as one with the Insurance Act, 1997 in this Part referred to as the "principal Act", and -shall be deemed to have come into operation on the 1st day of July, 1998.

Amendment of Section 8

44. Section 8 of the principal Act is amended by deleting the word "or" appearing on the sixth line between the words "Tanzania," and "at" and substituting for the word "and".

PART IX

AMENDMENT OF THE NATIONAL SOCIAL SECURITY FUND ACT, 1997

Construction and commencement

45. This Part shall be read as one with the National Social Security Fund Act, 1997, in this Part to be referred to. as the "principal Act", and shall be deemed to have come into operation on the 1st day of July, 1998

Amendment of section 90

46. Section 90 of the principal Act is hereby amended by deleting the whole provision and substituting for it the following new provision-

"Tax exemption

90.-(l) Notwithstanding any other enactment-

Act No. 33 of 1973

a) no stamp duty shall be payable on any receipt, contract, instrument or other document given or executed by the Board on behalf of the Fund or by any person in respect of benefits or refund of contribution under this Act.

b) Notwithstanding the provisions- of subsection (1)(a), the exemption granted under this subsection shall only apply on money received by way of contributions from members of the Fund, but any other earnings, gains, or profit accruing to the Fund from other transactions shall be subject to stamp duty.

(2) No income tax shall be charged on the members contributions to the Fund, but any other earnings, gains or profit accruing to the Fund shall be subject to the income tax.".

PART X

AMENDMENT OF THE PARASTATAL PENSIONS FUND ACT, 1978

Construction and commencement

47. This Part shall be read as one with the Parastatal Pensions Fund Act, 1978, in this Part to be referred to as the "Principal Act', and shall be deemed to have come into operation on the let day of July, 1998.

Amendment of section 47

48, Section 47 of the principal Act is hereby amended by deleting the whole provision and substituting for it the following new provision-

'Exemption from stamp duty

47.-(I) No stamp duty shall be Payable on any receipt, contract, given or executed by the Board on behalf of the Fund or by any person in respect of benefits or refund of contributions under this Act.

(2) Notwithstanding the provisions of subsection (1) the exemption granted under, this section shall lonely apply to the money

Act No. 20 -of 1972

Exemption from income tax

47A. No income tax shall be charged on the members' contributions to the Fund, but any other earnings, gains or profit accruing to the Fund shall be subject to income tax"".

PART XI

AMENDMENT OF THE PORT SERVICE CHARGE ACT, 1973

Construction and commencement Act. No. *11 1973*

49. This Part shall be read as one with the Port Service charge Act, 1973 in this Part referred to as the "principal Act" and shall come into operation on the first day of July, 1998.

Amendment of section 7

50. The principal Act is hereby amended in section 7 by deleting subsection (2) and substituting for it the following:

"(2) The amount collected by way of charge shall be remitted to the Commissioner of Value Added Tax (VAT) on or before the last working day of the month following the month m which the collections were made."

PART XII

AMENDMENT OF THE STAMP DUTY ACT, *1972*

Construction and Commencement
Act No. 20 of 1972

5 1. This Part shall be read as one with the Stamp Duty Act, 1972 (in this Part referred to as the principal Act) and shall be deemed to have come into operation or the first day of ***July, 1998.***

Amendment of section 41

52. The principal Act is amended in section 4 1 -

a) by deleting subsection (2) and substituting for it the following new provision.

"(2) The provisions of subsection (1) shall not apply to a trader who has been registered for Value Added Tax or to any payments to or by a banker in the ordinary course of his business.

(b) by adding immediately after subsection (6) the following new provision:

"(7) Any person required to

issue receipts in accordance with the provisions of this Act shall, for every print of a receipt book, submit to the Commissioner the copy of the printers certificate showing the quantity of the receipts printed, their serial numbers and the name of the printer."

(iii) By renumbering subsection (7) as (8).

Amendment of the Schedule

53. The Schedule to the principal Act is amended-

"(a) by deleting paragraphs (a), (b) and (c) of Article 1 and corresponding words and figures appearing in the column titled "Proper Stamp Duty" and substituting for them the following-

'(a) of an amount not exceeding TShs. 499.99........ NIL

(b) of an amount exceeding Tshs. 499.99........ TShs. 40/= for each TShs.1000/= or part thereof;

(b) In Article 51 -

(i) by deleting items (i), (ii) and (iii) of that paragraph and the corresponding words and figures appearing in the Column titled "Proper Stamp

Duty" and substituting for them the following -

"(i) For an amount not exceeding Tshs- 499.99 ...... NIL

(ii) For an amount exceeding Tshs. 499.99 .... Tshs. 40/= for each Tshs. 1,000/= or part thereof

(ii) by adding the following paragraph in the list of exemptions appearing therein-

"(9) proceeds on export of Minerals;"

PART XIII

AMENDMENT OF THE TANZANIA REVENUE AUTHORITY

Construction and commencement

Act No. 11 of 1995

54. This Part shall be read as one with the Tanzania Revenue Authority Act, 1995 (in this Part referred to as the 'Principal A&I and shall be deemed to have come into operation on the first day of July, 1998.

Amendment of the First Schedule

55. The principal Act is amended in the First Schedule-

a) by adding immediately after paragraph 24 appearing therein the following new paragraph:

"25. The Business Licensing Act, 1972 (Act No. 25 of 1972 for businesses of national and international character"

b) by renumbering paragraph 25 as 26.

Amendment of Section 18

56. The Principal Act is amended in section 18 by adding immediately after that section the following new provision:

"Establishment of the Tax Appeals Tribunal

19. There shall be established by the Minister a Tax Appeals Board and a Tax Appeals Tribunal for the purposes of administering cases arising out of various revenue laws which are administered by the Tanzania Revenue authority."

PART XIV

THE AMENDMENT OF THE VALUE ADDED TAX ACT, 1997

Construction and Commencement

Act No. 24 Of 1997

57. This Part shall be read as one with the Value Added Tax Act, 1997 (in this Part referred to as the 'principal' and shall be deemed to have come into operation on the first day of July, 1998.

Amendment of Section 1

58. The principal Act is amended in section 1 by deleting the whole provision and substituting for it the following new provision -

"Short title and Commen cement

1. This Act may be cited as the Value Added Tax Act, 1997, and shall come into operation on the lst day of July, 1998, save that, for the provisions of Part IV which will come into operation on the lst day of January, 1998 and of parts VII, VIII, IX, X and XI which will come into operation on the lst day of March, 1998, except for the

provisions of section 71 which appears m Part Xll."

Amendment of *section 2*

59. The principal Act is amended in section 2 by adding the following new definition m appropriate alphabetical position:

a export" has the meaning assigned to it under First Schedule

"Government means the Government of the United Republic and includes Local Authorities in Mainland Tanzania.

Tanzania

Amendment of Section 3

60. The principal Act is amended m section 3 by adding a new subsection (5) as follows:

"(5) Notwithstanding the provision of subsections (1), (2) (3) and (4) and until such time as the Tanzania Zanzibar Law relating to Value Added Tax comes into operation, the sales tax 'payable in respect of goods purchased m. Tanzania Zanzibar and imported m Mainland Tanzania shall be deemed to be an input tax and where the rate of that tax is lower than the rate of value added tax payable m Mainland

Tanzania, the tax difference shall be deemed to have not been paid and shall be payable on the importation of such goods to Mainland Tanzania in accordance with this Section."

Amendment of section 6

6 1. The principal Act is amended in section 6-

(a) by deleting paragraph (a) of subsection (1), and substituting for it the following new paragraph;

"(a) goods are removed from the premises of the supplier or from other premises where the goods are in his control to the person to whom they are supplied, or goods are made available to the person to whom they are supplied;"

(b) by adding immediately after paragraph (c) the following paragraph-

"(d) service is rendered or performed."

(c) by inserting immediately after the word "law" appearing in

subsection (4) the words
(4 unless prescribed otherwise in
the regulations made by the
Minister"

Amendment of Section I 1

62. The principal Act is amended in Section 11, by inserting the words "subject to procedures which may be determined by the Minister" immediately after the word "Schedule" appearing therein.

Amendment of Section 19

63. The principal Act is amended in Section 19 by adding immediately after subsection (4) the following new provisions:

"(5) If the Commissioner registers any person under subsection (4) of this section, the value added tax payable in respect of any capital goods imported, purchased or received by such person, shall, be deferred up to the commencement of production,

(6) No person is allowed to use the goods purchased under the provision of subsection (5) for any purpose other than that for which it is intended.

(7) Any person who contravenes subsection (5), commits an offence and upon conviction is liable to pay a fine of two million shillings or to. imprisonment for a term of two years and the court shall order the payment of the whole of the tax deferred".

Amendment of Section 34

64. The principal Act is amended in section 34 by deleting the word "deducation" appearing in subsection (5) and substituting for it the word "deduction."

Amendment of Section 42

65. The principal Act is amended in Section 42, by deleting the word "in" appearing between the words "be" and "instituted".

Amendment of Section 43

66.The principal Act is amended in Section 43, by deleting the words "and that interest" appearing in paragraph (b) of subsection (1) and substituting for them- the words "both of which".

Amendment of Section 53

67. The principal Act is amended in Section 53 by deleting the word "of" appearing after the word

"incharge"

Amendment, o Section 70

68. The principal Act is amended in *section 70-*

,(a), by inserting the words "and part of excise duty" between the words "tax" and "Paid" wherever they appear in that section;

(b) by deleting the word "ther" appearing in the first line of subsection (2) and substituting for it the word "the".

Amendment of the First Schedule

69, The principal Act is amended m. the First Schedule by deleting item 3 and substituting for it the following provisions.

"NOTES:

For the purposes of this Schedule, goods or services are treated as exported from the United Republic of Tanzania if-

(a) in the case of goods, goods are delivered to or made available at an address outside the United Republic of Tanzania as evidenced by documentary proof accepted to the Commissioner;

(b) in the case of services, the service is supplied for use or consumption outside the united Republic of Tanzania as evidence ,, by documentary proof acceptable to the Commissioner.

3. The supply which comprise the transport: of or any ancillary transport service of loading, unloading, wharfage, shore handling storage, warehousing and handling supplied in connection with goods exported from the united Republic of Tanzania or goods in transit-through the United Republic of Tanzania or goods in transit through the United Republic of Tanzania whether such services are supplied directly or through an agent to a person who is not a resident of the United Republic of Tanzania.

4. The supply of services which

Comprise the handling, parking, pilotage, salvage of towage of any foreign going ship or aircraft while in Tanzania Mainland.

5. The supply of service which

comprise the repair, maintenance,

insuring, broking or management of any

foreign going ship or aircraft.

Amendment of the Second Schedule

70. The principal Act is amended in the Second Schedule-

(a) by deleting the title "Food and Livestock Supplies" appearing in item 1 and substituting for it the title "Food, Crops and Livestock Supplies"

(b) by deleting paragraph (3) of item 1 and substituting for it the following new paragraph:

"(3) unprocessed dairy products - cow or goat milk;

(c) by deleting paragraph (5) of item I and substituting for it the following new paragraph:

"(5) Agricultural Products: Edible vegetables, fruits, nuts, bulbs and tubers, maize, Wheat and other cereals, meal flour, tobacco, cashewnuts, coffee, tea, pyrethrum, cotton, sisal, sugarcane, seeds and plants thereof".

(d) by deleting paragraphs (2) and (3) of item 5 titled "veterinary supplies" and substituting for them the following provision:

"(2) The supply of essential veterinary medicines and drugs by a registered veterinary practitioner in the course of his professional work."

(e) by adding immediately after paragraph (2) of item 9 titled "financial and Insurance Services", the following new paragraphs:

"(3) The provision of any loan, advance or credit.

(4) the operation of any current, deposit or savings account.

(5) The issue, allotment or transfer of ownership of equity or security such as shares in companies and members interest in corporation and in participatory security such as unit trust.

(6) The issue, payment, collection or transfer of ownership of any note or order of payment, cheque or

letter of credit or notification of the issue of letter of credit.

(7) The issue, drawing, acceptance or transfer of ownership of a debt or security including debenture mortgages, loans and other debts in money"

(8) The supply or importation of currencies and travellers cheques to a registered bank, bureau de change and. other financial institutions,

(O by adding the following items in the list provided in the Second Schedule:

"12. Petroleum Product:

Petrol, gas oil, fuel oil, liquefied petroleum gas, industrial diesel oil, aviation kerosene, aviation spirit and illuminating kerosene.

13. Agricultural Implements:

Tractors for agricultural use, harrows, ploughs, hoses, spades, shovels, mattocks, picks, forks, rakes, axes, seeders, planters, manure spreaders and fertiliser distributors".

14. Tourist Services:

Tourist guiding, Game driving, water safaris, animal or bird watching and park fees.

15. Postal Supplies:

The supply of Postage Stamps.

Amendment of the Third Schedule

7 1. The principal Act is -amended in the Third – Schedule-

(a) by deleting item 2 and substituting for it a new item as follows:

"2. Supplies or importation of goods or services under a technical aid or donor funded agreement as far as that agreement provides for relief from taxation in the United

Republic of Tanzania.

(ii) by adding the following new items

"7. The supply to a registered veterinary practitioner of equipment designed solely for veterinary use.

8. The supply of raw and packing materials to a registered manufacturer of pharmaceutical products.

9. importation by a registered licenced drilling, mining exploration Or prospecting company of equipment to be used solely for drilling, mining, exploration or prospecting activities.

10. The Supply Of specified goods for sale in the Tanzania

Defence Forces duty free shops,

11. Importation or supply to a registered religious organisation of goods to be used solely for-

al relieving persons from the effects of natural calamities, hazards or disasters; or

b) the development of projects relating to health, education, water-supply and infrastructure or

c) advancement of religion.

12. The importation or supply to a charitable organisation holding special Agreement with the Government of the United Rebuplic of goods, specified, in that Agreement providing

for a relief from taxation.

13. The importation by or supply to any non-profit making community based educational orga-nisation or institu-tion, of goods in respect of which the Permanent Sec-retary to the Treasury cer-tifies that they are to be used solely for the purpose to the advancement of the community, education or similar project related to that organisation or institution.

Passed in the National Assembly on the 7th August,

1998

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Clerk Of the Notional Assembly