

Tanzania Budget Highlights 2020/21

Resilience in extraordinary times

June 2020

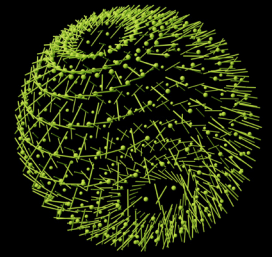


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Preamble

The Tanzanian budget speech outlining the government's priorities and estimates of government revenue and expenditure for the financial year 2020/21 was presented by Minister of Finance and Planning, Hon. Dr. Philip Mpango on 11 June 2020 with the theme being "stimulating the economy to safeguard livelihoods, jobs, businesses and industrial recovery". The Minister indicated that the economic impact of the COVID-19 pandemic in Tanzania is not as severe as compared to other countries.

This budget highlights presents a summary of the main tax and related regulatory changes contained in the Budget speech. A more detailed analysis, incorporating our views, will follow as soon as the Finance and related Bills tabled by the Minister of Finance and Planning are published.

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Tax provisions

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- The minister proposes that the minimum threshold of employment income not liable to tax be increased from TZS 170,000/= to TZS 270,000/= per month, and subsequent income brackets adjusted as proposed below:

This measure aims at providing tax relief to employees by increasing their disposable income.

Current Rates

No.	Total Income	Rate Payable
1	Where the total income does not exceed TZS 2,040,000/=	NIL
2	Where the total income exceeds TZS 2,040,000/= but does not exceed TZS 4,320,000/=	9% of the amount in excess of TZS 2,040,000/=
3	Where the total income exceeds TZS 4,320,000/= but does not exceed TZS 6,480,000/=	TZS 205,200/= plus 20% of the amount in excess of TZS 4,320,000/=
4	Where the total income exceeds TZS 6,480,000/= but does not exceed TZS 8,640,000/=	TZS 637,200/= plus 25% of the amount in excess of TZS 6,480,000/=
5	Where the total income exceeds TZS 8,640,000/=	TZS 1,177,200/= plus 30% of the amount in excess of TZS 8,640,000/=

Proposed Rates

No.	Total Income	Rate Payable
1	Where the total income does not exceed TZS 3,240,000/=	NIL
2	Where the total income exceeds TZS 3,240,000/= but does not exceed TZS 6,240,000/=	9% of the amount in excess of TZS 3,240,000/=
3	Where the total income exceeds TZS 6,240,000/= but does not exceed TZS 9,120,000/=	TZS 270,000/= plus 20% of the amount in excess of TZS 6,240,000/=
4	Where the total income exceeds TZS 9,120,000/= but does not exceed TZS 12,000,000/=	TZS 846,000/= plus 25% of the amount in excess of TZS 9,120,000/=
5	Where the total income exceeds TZS 12,000,000/=	TZS 1,566,000/= plus 30% of the amount in excess of TZS 12,000,000/=

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- The Minister has proposed to increase the minimum exemption threshold of Primary Cooperative Societies liable to income tax from a turnover of TZS. 50,000,000/= to TZS. 100,000,000/= per annum. This measure aims to provide tax relief to Primary Cooperatives Societies including SACCOS since they have limited capital.
- Producers who produce 100% for local supply have been excluded from the list of those with exempted income derived by special economic zone. This measure has been taken based on the equity principle of taxation to all producers, both in special economic zone and those outside the zone who produce for local supply.
- 100% allowable deduction for contributions made to the AIDS Trust Fund as well as contributions made to the Government for fighting against the COVID-19 pandemic until the Government announces the end of the Pandemic. This measure intends to encourage contributions to support the fight against these diseases.
- There is a proposal to grant the Minister for Finance and Planning powers to exempt from income tax amounts up to TZS 1 Billion. However, the TRA will advise the minister before granting the tax exemption. This measure aims at fast tracking the implementation of such projects.
- Imposition of Capital Gain Tax on net gains from realization of license or concessional rights on reserved land. This measure aims at widening the tax base and increasing Government revenue.
- Introducing of 10% withholding tax on commissions received by banks and digital payments agents. This measure intends to bring equal treatment to all bank operators, digital payment agents and mobile money agents.
- To include new definitions of the words “beneficial owner”; “representative assessee” and “business connection” and to clarify their meanings. This measure aims at combatting tax avoidance and evasion and to address transfer pricing between affiliated companies.

Value Added Tax (VAT)

- Proposal to exempt from VAT agricultural crop insurance with a view to reducing insurance costs for farmers and protecting them from unforeseen losses.
- Exporters of raw products will be allowed to claim input VAT on their purchases. This change is aimed at enhancing competitiveness of the products in the international markets as well as abide to the VAT destination principle.

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Customs Duties

The EAC Member States, through a Pre-Budget Consultation of the respective Finance Ministers, agreed changes to the Common External Tariff (CET) and amendments to the EAC Customs Management Act (EAC-CMA), 2004. The proposed changes are aimed at stimulating the economy to safeguard livelihoods, jobs, businesses and industrial recovery.

The specific proposals are as follows:

- Grant duty remission on:
 - Raw materials used by domestic manufacturers of items used specifically for diagnosis, prevention, treatment and management of the COVID- 19 pandemic at the duty rate of 0% for one year;
 - Packaging materials under HS Code 4819.50.00 used by domestic manufacturers of UHT milk at the duty rate of 0% instead of 25% for one year;
 - Corks under HS Code 4503.10.00 used by local manufacturers of wines domestically at a duty rate of 0% instead of 10% for one year;
 - Packaging materials under HS Codes 7310.21.00; 6305.10.00; 3923.50.10; 3923.50.90; 3920.30.90 and 48.19 used by local processors of coffee at a duty rate of 0% instead of 25% for one year;
 - Sacks and bags of polymers of ethylene under HS Code 3923.21.00 used by domestic cashew nuts processor at a duty rate of 0% instead of 25% for one year; and
 - Packaging materials under HS Codes 3920.30.90; 6305.39.00 and 7217.90.00 used by domestic processors of cotton link at a duty rate of 0% instead of 25% for one year.
- Common External Tariffs (CET) rates. It is proposed to grant stay of application on:
 - Cash Registers, Electronic Fiscal Devices (EFD's) and Point of Sale (POS) machines for use of Government revenue collection under HS Codes 8470.50.00 and 8470.90.00 at a duty rate of 0% for one year;
 - Ceramic tiles under HS Codes 6907.21.00; 6907.22.00 and 6907.23.00 at a duty rate of 35% instead of 25% for one year;
 - Imported tea, whether flavored or not under HS Code 09.02 at a duty rate of 35% instead of 25% for one year;
 - Sacks and bags, of jute or other textile bast fibres of a tariff heading 53.03 under HS Code 6305.10.00 at a duty rate of 35% instead of 25% for one year; and
 - Imported cocoa powder under HS Code 1805.00.00 at a duty rate of 10% instead of 0% for one year.
- Common External Tariffs (CET) rates. It is proposed to impose import duty on:
 - Imported Kitenge from the current valuation of USD 0.40 per meter to USD 1 per meter.
- Continue to grant duty remission on the following items:
 - Raw materials used to manufacture baby diapers under various HS codes at the duty rate of 0% instead of 25%;
 - Equipment and appurtenant used for polishing and heat treatment of Gemstones under various HS codes at the duty rate 0% instead of 25% for one year;
 - Papers used as raw materials for manufacturing of packaging materials for export of horticulture products under HS codes; 4805.11.00 and 4805.19.00 at the duty rate of 0% instead of 10% and HS codes 4805.24.00 and 4805.25.00 at the duty rate of 10% instead of 25% both for one year;

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- Agricultural seeds packaging materials under various HS codes at the duty rate of 0% instead of 25% for one year.
- Wheat grain falling under HS codes 1001.99.10 and 1001.99.90 at the rate of 10% instead of 35% for another year;
- Printed Aluminium Barrier Laminates (ABL) with HS code 3920.10.90 at the rate of 0% instead of 25% for one year;
- RBD Palm stearin with HS code 1511.90.40 at the rate of 0% instead of 10% for one year;
- Selected list of raw materials and industrial inputs for the manufacturer of textiles and footwear(harmonized list).
- Continue to grant stay of application on:
 - Roasted coffee under HS Code 09.01 at the duty rate 35% instead of 25% for one year;
 - Flat-rolled products of iron or non-alloy steel and Flat-rolled products of other alloy steel of width of 600mm or more falling under various HS Codes at a duty rate of 10% or USD 125/metric ton whichever is higher for one year;
 - Flat-rolled products of iron or non-alloy steel of width of 600mm or more under HS Code 7212.60.00 at a duty rate of 10% or USD 250/metric ton whichever is higher for one year;
 - Flat-rolled products of iron or non-alloy steels falling under various HS Codes at a duty rate of 25% or USD 250/metric ton instead 25% or USD 200/metric ton whichever is higher for one year;
 - Reinforcement bars and hollow profiles under various HS codes at the duty rate of 25% or USD 250/metric ton whichever is higher for one year instead of 25% or USD 200/metric ton;
 - Horticultural products under various HS codes at the duty rate of 35% instead of 25% for one year;
 - Monofilament (PVC Profiles HS codes 3916.10.00; 3916.20.00 and 3916.90.00) at the duty rate of 10% instead of 0% for one year;
 - Papers used to manufacture exercise books and textbooks under HS codes 4804.11.00; 4804.21.00; 4804.31.00; 4804.29.00; and 4804.41.00 by applying a duty rate of 25% from 10% for one year;
 - Safety matches HS code 3605.00.00 and apply a duty rate of 25% or USD 1.35 per kilogram for one year;
 - Nails, tacks, drawing pins, corrugated nails staples (HS code 7317.00.00) and apply a duty rate of 25% or USD 350/metric ton whichever is higher for one year;
 - Chewing gum (HS code 1704.10.0) and apply a duty rate of 35% instead of 25% for one year;
 - Sausages and similar products (HS code 1601.00.00) and apply a duty rate of 35% instead of 25% for one year;
 - Other sugar confectionary (sweets), (HS code 1704.90.00), Biscuits (HS code 19.05), chocolates (HS code 18.06) and apply a duty rate of 35% instead of 25% for one year;
 - Tomato sauce (HS Code 2103.20.00) and apply a duty rate of 35% instead of 25% for one year;
 - Mineral water (HS Code 2201.10.00) and apply a duty rate of 60% instead of 25% for one year;
 - Meat and edible offal under chapter 12 and apply a duty rate of 35% instead of 25% for one year;
 - Semi-refined and refined/double refined edible oil (for example sunflower oil, palm oil, groundnuts oil, olive oil, maize corn oil etc.) and apply a duty rate of 35% instead of 25% for one year;

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- Gypsum powder falling under HS Code 2520.00.00 and apply a duty rate of 10% instead of 0% for one year;
- Worn clothes apply a duty rate of 35% or USD 0.40/kg whichever is higher for one year instead of 35%;
- Continue to impose import duty on:
 - Flat-rolled products under various HS codes a duty rate of 25% or USD 250 per metric ton whichever is higher instead of 25% or USD 200 per metric ton for one year;
 - Crude edible oils (for example sunflower oil, palm oil, groundnuts oil, olive oil, maize corn oil etc.) and apply a duty rate of 25% instead of 10% or 0% for one year;
 - Consumption sugar imported under specific arrangements (to cover the shortage in the domestic market); at the duty rate of 35% instead of 100%;
- Exempted items included under the fifth schedule of the EAC-Customs Management Act, 2004:
 - Supplies for diagnosis, prevention, treatment, and management of epidemics, pandemics and health hazards as recommended by the competent authority in the Ministry responsible for Health;
 - Imported implements by person or entity engaged in Horticulture, Aquaculture, Agriculture or Floriculture; and
 - Fertilized eggs for incubation imported by person or entities engaged in poultry farming.

Excise Duties

Due to the impact of COVID- 19 which affected the production of some industrial goods, the Minister has proposed not to amend the specific duty rates upwards for all non-petroleum products on the back of suppressed inflation and the government's desire to incentivize industrial development and increase its contribution to

the GDP. However, the minister proposed to impose excise duty on some products as follows:

- Imported powdered beer with HS Code 2106.90.90: at rate of TZS 844 per kg.
- Imported powdered juice with HS Code 2106.90.90: at rate of TZS 232 per kg.

Other Proposals

The Tax Administration Act

- To increase efficiency and effectiveness of the Tanzania Revenue Authority in the determination of objections, the Government proposes to amend Tax Administration Act as follows:
 - Introduce a time limit of 30 days for a taxpayer to submit supporting documents to the Commissioner General (CG); and
 - Set a time limit of 6 months for the CG to determine objections filed by taxpayers.

Local Government Finance Act

To resolve disputes between local government authorities and telecommunication companies the government proposes to amend the Local Government Finance Act to:

- Empower the Minister for Local Government to collect service levy at a rate of 0.3% percent of turnover from telecommunication companies;
- The Minister to distribute the collected amount to the respective local government authorities within 14 days from collection date; and
- The Minister to prepare Regulations which will guide the manner of collection and distribution of such revenue.

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Local Government Finance (Fees for Billboards, Posters and Hoarding) Order 2019

- In order to improve the business environment, the Government proposes to reduce the outdoor advertising fee from TZS. 10,000 to TZS. 4,000 on motor vehicles promoting own products.

The Public Finance Act

- The government proposes to include the following government agencies/institutions on the list of government agencies/institutions that contribute dividends or 15% of their gross turnover to the consolidated fund:
 - The Tanzania Investment Centre (TIC);
 - The Tanzania Fertilizer Regulatory Authority (TFRA);
 - The Government Procurement Services Agency (GPSA); and
 - The National Identification Authority (NIDA)

The Treasury Register Act

- To enhance controls in the management of public funds, the government has proposed to amend the Treasury Register Act to allow the Treasury Register Office to collect 70 percent of the excess revenue from the Government Parastatals, Institutions and Agencies with surplus revenue.

The Motor Vehicle (Tax Registration and Transfer) Act

- To increase government revenue, the Government proposes to amend the Motor Vehicle Act to introduce Special Registration Numbers at the rate of TZS 500,000/=.

- Customers will be allocated their preferred registration number available at the time of application.

The Mining Act

- To promote voluntary tax compliance, the government proposes to amend the Mining Act to introduce requirements for applicants for new or renewal of mining licenses to provide their Taxpayer Identification Number (TIN) and Tax Clearance certificate from the Tanzania Revenue Authority.

The Vocational Educational and Training Act (VETA)

- To reduce the burden of payroll cost to employers, the Government proposes to amend the VETA CAP 82 by reducing Skills and Development Levy from 4.5% to 4%.

The Electronic and Postal Communication Act

- To protect Government shares from dilution, the Government proposes to amend the Electronic and Postal Communication Act, to exempt companies owned by government with shareholding of 25% or more from being listed at the stock exchange.
- Further, the Government proposes exclusion of telecommunication tower leasing companies from compulsory listing in the stock exchange as they are not considered telecommunication operators.

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The Land Act

- To discourage land occupancy without Certificate of Occupancy, the Government proposes to amend the Land Act to set a mandatory requirement for any person with a surveyed land and a plan approved by the Ministry responsible for Land, to apply to the Commissioner for Lands for a right of occupancy within 90 days from the date of approval.

Collection system for non-tax revenue in tourism and forestry sector

- To reinforce the collection system for non-tax revenue, the government proposes to amend the Tanzania Revenue Authority Act to empower the TRA to collect the non-tax revenue in the tourism and forestry sector and deposit the revenue into the consolidated fund.

Implementation of the Blueprint for Regulatory Reforms to improve the Business Environment.

- The Government intends to continue to implement the Blueprint for Regulatory Reforms which was introduced in 2018 for improving the business environment by abolishing various fees and levies.
- The Government proposes to reduce or abolish an additional total of 60 fees and levies which are imposed by various Ministry Departments, Agencies and Regulatory authorities. This will be effected through the Finance Bill 2020 and Government Notices.
- The following are the notable institutions and regulators where the changes will be introduced:
 - Fair Competition Commission.
 - Business Registration and Licensing Agency (BRELA).
 - Sugar Board of Tanzania (SBT).
 - Occupational Safety and Health Authority (OSHA).
 - Fire and Rescue Force.
 - Ministry of Livestock and Fisheries. and
 - Ministry of Natural Resources and Tourism.

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Sectoral Highlights

Agriculture and environmental conservation

The Government plans to give special focus to the agriculture sector.

Special focus will be on implementation of the Agricultural Sector Development Programme II (ASDP II), which will include improving irrigation and market infrastructures, improving access to agricultural inputs and extension services, strengthening farmers' cooperative unions including cooperative payment systems.

Key proposed fiscal measures for agricultural sector include:

- Exemption of VAT on agricultural crop insurance;
- Recovery of input VAT for exporters of raw products;
- Increase of minimum threshold for primary cooperative societies liable to income tax from TZS 50,000,000 to TZS 100,000,000 per annum; and
- Reduction of duty rate on agricultural seeds packaging materials from 25% to 0%.

Infrastructure and construction

The government will continue to finance its flagship strategic projects including the construction of the Standard Gauge Railway (SGR), construction of Julius Nyerere Hydropower Project (2,115 MW), strengthening Air Tanzania Company Ltd, and facilitate the construction of the Crude Oil Pipeline Project from Hoima (Uganda) to Tanga (Tanzania).

Manufacturing

The Government aims at spurring industrial development to protect local manufacturers. In this regard it has proposed several fiscal measures for the manufacturing sector including:

- Duty remission on raw materials used by domestic manufacturers of items directly used in prevention, treatment and management of COVID-19 pandemic;
- Proposal to reduce the import levy on industrial sugar from 2% of CIF value or USD 9 per metric ton to USD 7.5 per metric ton;
- Duty remission on packaging materials used by domestic manufacturers of UHT milk; and
- Application of duty rate of 35% on importation of ceramic tiles, tea, sacks and bags of jute or other textile bast fibres.

Mining and natural resources

Focus areas for the government will include construction of eight regional mineral offices and one Centre of Excellence, procurement of laboratory and equipment for geological researches, strengthening of the Tanzania Extractive Industries Transparency Initiative (TEITI) in management of mineral, oil and natural gas resources, and enforcement of the Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable Terms) Act, 2017.

Key proposed fiscal measures for this sector include:

- Recovery of input VAT for exporters of raw products; and
- Proposal to grant duty remission on the equipment and appurtenant used for polishing and heat treatment of Gemstones for one year.

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Telecommunications and Technology

Taking into account past disputes in this sector, the government proposes the following key fiscal measures:

- The 0.3% of turnover service levy from telecommunication companies will be collected by the Minister responsible for Local Governments.
- To protect Government shares from dilution, the Government proposes to amend the Electronic and Postal Communication Act, to exempt companies owned by government with shareholding of 25% or more from being listed at the stock exchange.
- Further, the Government proposes exclusion of telecommunication tower leasing companies from compulsory listing in the stock exchange as they are not considered telecommunication operators.

Financial services sector

To cushion the economy from the effects of COVID-19, the government has introduced key monetary and fiscal measures below:

- Reducing the discount rate by the Bank of Tanzania from 7% to 5%;
- Lowering the Statutory Minimum Reserve (SMR) requirement by the Bank of Tanzania from 7% to 6%;
- Introducing a 10% Withholding tax on commission to banks and digital payment agents;
- Increasing the mobile money daily transfer limit from TZS 3 million to TZS 5 million and increasing the daily balance from TZS 5 million to TZS 10 million; and
- VAT exemption on agricultural crop insurance.

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