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Tax & Legal Alert
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Finance Act (2026) Alert

The Parliament of the United Republic of Tanzania passed the Finance Bill, 2026 which was subsequently assented to by the President of the United Republic of Tanzania on 30 June 2026, hence effectively making it the Finance Act, 2026.

Further to our Budget Highlights, this update sets out a high-level summary of updates and clarifications contained in the Finance Act, 2026 ("the Act"), which may have not been included in the Budget Speech read by the Minister for Finance and Planning (the Minister) or the Finance Bill.

Income Tax

The Income Tax Act CAP 332 was amended to effect the following changes.:

Recognition of Framework Agreements with the Government for mining companies

In this welcomed change, *Section 10(3)* is amended to recognize a framework agreement entered into between the Government and a holder of a mining license or special mining license for the purpose of undertaking mining operations in which the Government has an ownership interest.

Such framework agreements are now included among the instruments that may provide for an exemption from the imposition of income tax under the Income Tax Act.

However, the exemptions granted by virtue of holding framework agreements shall be granted during construction of mining project and cease immediately upon the commencement of production.

Reduced threshold for deemed distribution of undistributed profits

Section 33A is amended to reduce the fraction of taxable profit that is deemed to have been distributed to shareholders (deemed retained earnings) from 30 percent to 15 percent.

The amendment excludes from deemed distribution taxation, companies listed on the Dar es Salaam Stock Market (DSE), financial institutions as defined under the Banking and Financial Institutions Act, insurance companies, and mining companies which have entered into framework agreement with the Government.

Expansion of scope of forestry products subject to the 2% withholding tax

Section 116A is amended to expand the scope of forestry products subject to single instalment tax equal to 2% of gross payment. The amendment specifies that the tax is payable upon the earlier of:

- receipt of full or partial payment;
- transportation of the forest produce;
- transfer of possession/use/control of the produce; or
- payment of forest cess under Local Government Finance Act.

The change accelerates the timing of tax collection and limits opportunities to defer payment until the final sale proceeds are received.

Further, the section now includes into the list the new forest products such as natural varnish, latex, resin, sap and gums.

Introduction of carry-over cost basis for exempt transfers of assets

Proviso to Section 44 (1) is substituted with a new proviso to introduce a carry-over cost basis rule which requires the transferee of the property subject to exemption on gain at the time of acquisition to inherit the transferor's original cost of the asset, ensuring that any untaxed gain is preserved and subject to tax when the asset is eventually disposed of.

Exemption from Filing Returns for Taxpayers Paying under Single Instalment Tax regime under Section 116A

Section 118(a) is amended by adding immediately after subparagraph (ii) the following:

"(iii) who has paid single installment tax

under section 116A.

The amendment exempts from filing of returns for the year of income for those taxpayers who suffer WHT as per 116A.

Adjustments to presumptive tax threshold and tax rates

First Schedule to the Act is amended by increasing the turnover threshold for the presumptive tax regime from TZS 100,000,000 to TZS 200,000,000 and allowing taxpayers with turnover below TZS 200,000,000 to maintain books of account where they elect to be assessed under the self-assessment regime.

The change aligns the threshold with the VAT registration threshold.

The Schedule is further amended by increasing the tax rate applicable to presumptive taxpayers with annual turnover exceeding TZS 11,000,001 but not exceeding TZS 200,000,000 from 3.5 per cent to 4.0 per cent. Please see Appendix 1.

Tax exemption for presumptive businesses up to TZS 200M turnover

Further the Act has been amended by exempting presumptive taxpayers whose turnover does not exceed TZS 200,000,000 from paying income tax for the first 12 months from the date they obtained Taxpayer Identification Number ("TIN") upon approval of the Commissioner.

The Commissioner may grant the exemption where satisfied that the applicant meets the prescribed conditions or any additional conditions that may be stipulated in the regulations.

This amendment establishes a formal application and approval process for claiming the exemption.

The amendments also expand Class A assets to expressly include three-wheelers among the motor vehicles covered under the relevant presumptive tax category.

Increase in Tax Rate on Electronic Services.

The Finance Act amends ***section 116(1)*** of the ITA by increasing the Digital Services Tax (DST) rate applicable to non-resident electronic service providers from 2% to 3% of gross payments (exclusive of VAT) derived from electronic services supplied to or attributable to Tanzanian individuals.

Proposed amendment of section 109A

The amendment of section 109A was proposed in the Finance Bill but was ultimately not enacted. However, the corresponding withholding tax rate provision was inadvertently retained in the Finance Act, despite the omission of the substantive charging/imposition section.

> ***Reduced threshold for deemed distribution of undistributed profits from 30% to 15%***

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The Value Added Tax

The Finance Act makes the following amendments:

Clarity on withholding VAT ratios for goods and services

Section 5 is amended to specify the withholding tax rates applicable to the supply of goods and the provision of services, and to establish a mechanism for apportioning the value of transactions involving both goods and services.

The withholding VAT rate on the goods shall be 15%, while for services supplied to taxable person the rate shall remain 12%. Regarding apportionment, the Act introduces the ratio of 3:2 for goods and services respectively.

Explicit exemption on importation or acquisition of goods and services under the Framework Agreement

Section 6 is amended to recognise VAT exemptions on the importation or acquisition of goods and services under Framework Agreements signed between the Government and mining investors as approved by the Cabinet.

Additional requirement for VAT Registration Provisions

Section 11 is amended by removing the existing proviso under subsection (1) and introduces an additional requirement for VAT registration, allowing the Minister to prescribe further conditions through an order published in the Government Gazette.

The amendment gives the Government greater flexibility to update VAT registration requirements through ministerial orders, without further legislative changes.

Extension of VAT on electronic services supplied through digital platforms or online digital intermediaries

Section 51 is amended to introduce provisions intended to broaden the scope of the administration and imposition of VAT on electronic services supplied through digital platforms operated by platform operators or online intermediaries.

The purpose of the amendment is to expand the range of online and electronically supplied services subject to taxation.

Definition of Digital Intermediary

A digital intermediary services is defined as electronic interface, including website, internet portal or application, online store or digital marketplace that facilitate interaction between users and service providers resulting in transactions concluded through the interface.

Expansion of Scope of Electronic Services

The Finance Act, 2026 also expands the definition of electronic services under the VAT Act by including the wordings:

“any other service of a similar nature delivered through the internet or a telecommunications network.”

This amendment broadens the scope of electronic services by introducing a catch-all provision that can capture new and emerging digital business models. As a result, non-resident electronic services delivered through the internet or telecommunications networks may be subject to Tanzania's digital tax rules even if they are not specifically listed.

Removal of sunset clause on VAT deferment for imported capital goods

The Finance Act amends the VAT Act by deleting a proviso in ***section 11*** that was introduced by the Finance Act 2023 to abolish VAT deferment on imported capital goods by 30 June 2026.

The measure reflects the current limitations of Tanzania's manufacturing capacity, particularly in relation to the production of capital goods such as heavy machinery.

Withholding agents to remit and file return within 10 days

Section 71 is amended to introduce an obligation to withholding agents to remit to and file return with the Commissioner within 10 days for the tax period in the manner and form as prescribed.

> *“imposition of VAT on electronic services supplied through digital platforms operated by platform operators or online intermediaries*

Items no longer eligible for VAT exemption

The schedule to the VAT is amended under item 3 and 4 to remove VAT exemption on following;

- ✓ to dog and cat food classified under HS code 2309.10.00, whether locally manufactured or imported; and
- ✓ imported fishing nets classified under HS Code 5608.11.00.

New items subject to VAT exemption

The schedule to the VAT is amended to grant VAT exemption in the following items;

- ✓ polyester yarn classified under HS Code 5402.20.00.
- ✓ edible oils produced domestically using seeds grown within the country for a period of one year, from 1 July 2026 to 30 June 2027.
- ✓ cooking gas tanks and cylinders under HS Code 7311.00.10.
- ✓ smart meters for liquefied petroleum gas (LPG) cylinders imported into the country and classified under HS Code 9028.10.00.
- ✓ garments and apparel manufactured using cotton produced domestically.



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Excise Duties

The Act amends the Excise (Management and Tariff) Act, CAP. 147 in the following manner.

Adjustment of excise stabilization clause

Section 126 has amended specific excise duty rates on scheduled products by 8% for the fiscal year 2026/2027. Subsequently, adjustment of the excise duty rates will be done annually based on the actual year on year inflation rate for the period ending March plus 2 percent, contrary to the previous requirement of adjustment after every three years and in accordance with the projected inflation rate and other macroeconomic indicators.

Introduction of excise duty on digital services supplied by non-residents

The Act introduces new subsections (4) and (5) after subsection(3) to impose excise duty on non-resident service providers operating through online platforms and supply directly to end users (B2C) without having any physical presence or registered offices in Tanzania. It also requires such non-resident service providers to register, charge, file returns, and pay excise duty in accordance with the Act and its regulations.

Increase of excise duty on imported used motor vehicles

The Act increases the excise duty rate of imported vehicles aged eight years but not more than ten years from 15 % to 18%, from 30% to 35% for imported vehicles aged more than ten years but not more than twenty years, and 40% for vehicles aged more than twenty years.

Recognition of Framework Agreements

Section 146B is amended to recognize excise duty exemptions stipulated in the framework agreements signed between the government of United Republic of Tanzania and Mining investors, as approved by the cabinet. Such recognition shall become effective once published in the Government Gazette.

> *Increase in excise duty on imported used vehicles 8-10 years*

Amendment of excise duty rates on various items

Fourth Schedule is amended by:

- ✓ Deleting the tariff headings 15.17, 17.04, 18.06, 19.05, 20.05, 20.08, 20.09, 21.03, 21.06, 22.01, 22.02, 22.03, 22.04, 22.05, 22.06, 22.08, 24.02, 24.03, 25.23, 27.10, 32.08, 36.05 and 85.23 and
- ✓ Substituting with similar tariff headings but with an increase in the specific excise duty rates applicable to the products classified under those tariff heading by 8%. Please see ***Appendix 5***.

The Act introduces new excise duty rate as follows;

- ✓ 20% on Artificial flowers under tariff heading 67.02,
- ✓ 10% on imported UV LED Gel Nail Curing Machine used for manicure and pedicure under Hs code 8516.79.00,
- ✓ 5% on Motor Vehicles classified under Hs code 8703.21.90 with engine cubic capacity not exceeding 5%, and
- ✓ 10% on imported plastic or Rubber Clogs classified under HS code 6402.99.00

> *Introduction of 20% excise duty on artificial flowers*



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Railways Act, (CAP 170)

Exemption of RDL on imported sheath contraceptives

Section 72 is amended under subsection (6) to exempt sheath contraceptives, classified under HS Code 4014.10.00 from payment of the levy.

The exemption of sheath contraceptives intends to support the prevention of HIV/AIDS and other sexually transmitted infections and diseases and advancing family-planning initiatives.

The amendment introduces ***subsection (10),*** allocating Railway Development Levy (RDL) funds as follows:

- ✓ 70% to the Railways Fund;
- ✓ 25% to the Consolidated Fund; and
- ✓ 5% to a special account at the Bank of Tanzania to finance infrastructure supporting industrial parks, special economic zones (SEZs), export processing zones (EPZs), and value-addition projects.

Road Traffic Act, CAP (168)

Vehicles registered in Zanzibar to operate in mainland Tanzania

Section 13 is amended to allow motor vehicles registered in accordance with the registration laws of Tanzania Zanzibar to be operated within mainland Tanzania while retaining its Zanzibar registration provided that all relevant taxes in respect to such vehicle have been paid in accordance with relevant laws and procedure. This measure is intended to take effect from 01 January 2027.

The government intends to mitigate challenges relating to the use of the vehicles in the two sides of the Union i.e., Tanzania mainland and Zanzibar.

Universal Health Insurance Act (CAP. 161)

Additional revenue streams for universal health insurance scheme.

Section 25 has been amended to include the following as a source of revenue for the Universal Health Insurance Fund;

a) twenty shillings charged on every one-thousand cigarettes classified under tariff heading 24.02 and 24.03, and

a) ten shillings charged on every kilogram of sugar imported into the country.

The amendment aligns with the Government's broader objective of financing universal health coverage through targeted levies on products associated with public health concerns.

Bank of Tanzania Act (CAP 197)

Reduction of the maximum government overdraft threshold

Section 35(2) is amended to reduce the maximum allowable threshold of short-term government borrowing from central bank (overdraft) from 18 percent of the previous fiscal years to 14 percent.

The reduction of the borrowing limit portrays the government commitment to strengthening government's fiscal discipline.

National Planning Commission Act, (CAP 127)

Evaluation of national development projects

Section 6 is amended to introduce procedures for National Development Projects be evaluated based on technical, financial, environmental and economic criteria before being incorporated into the Government budget.

The amendment seeks to improve accountability and efficiency on the use of public resources by ensuring the government projects are regularly assessed to determine their performance and alignment with national development goals.

Motor Vehicle (Tax on Registration and Transfer) Act, (CAP 124)

Increase of registration fees for motorcycles

The Act is amended to increase fee for registration of motorcycles from TZS 95,000 to TZS 150,000.

The amendment aims to increase government revenue from motor vehicle (motorcycle) registration through an upward revision of the applicable fee.

The Investment and Special Economic zone Act [CAP. 38]

Removal of import duty exemption on imported road tractors

Section19(3) amends the negative list to include road tractors classified under Hs code 8701.21.90, 8701.22.90, 8701.22.90, 8701.23.90 and 8701.24.90 into the list of the goods not eligible for tax exemptions (negative list).

The measure is intended to promote local assembly of road tractors for semi-trailers by enhancing the competitiveness of domestically assembled units relative to imported rod tractors.

Local Government Authorities (Rating) Act [CAP 289]

Restoration of property rate collection responsibilities to Local Government Authorities from Tanzania Revenue Authority

The Act amends sections 3,4,8, 9, 10, 11, 13, 14, 16 and 30; also adding sections 18, 20, 21, 33 and 47.

Further, the law repeals sections 19, 44 and 53; and repealing and replacing section 51.

The purpose of the amendments is to restore responsibility for the collection of property rates to Local Government Authorities from the Tanzania Revenue Authority.

The Export Tax Act, (CAP 196)

Introduction of export tax on raw materials to secure their availability for domestic industries

The Act amends schedule to impose an export tax on waste and scrap of paper or paperboard of Heading 47.07, cotton cake of HS Code 2306.10.00 Sunflower cake of HS Code 2306.30.00 Wheat bran of HS Code 2302.30.00 Rice bran of HS Code 2302.40.00 Maize bran of HS Code 2302.10.00, quartz sands of Heading 25.06 and Feldspar of HS Code 2529.10.00 as shown in Appendix 2.

The introduction of export taxes on the listed products targets to promote value addition to raw materials and ensure their availability to domestic manufacturers in the country.

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The Imports Control Act, (CAP. 276)

Exemption of IDL on EAC originating goods

Section 18A is amended to exempt goods originating from the EAC region from imposition of industrial development levy (IDL) provided that such goods meet the origin criteria under the EAC Rules of Origin and provided that other partner states to EAC refrain from imposing trade barriers including discriminatory taxes, fees, charges, and taxes on goods or products from United Republic of Tanzania.

Further, the Act amends schedule to the Import Control Act particularly in item 4 by deleting HS Code "3401.11.99" appearing in the second column and substituting for it with HS Code "3401.11.00" referencing soap products to provide correct HS code reference.

Notably, Item 14 of the schedule is amended to remove IDL on trailers manufactured or assembled domestically.

Further the Act adds immediately after item 28 as seen in Appendix 3.

Exemption of IDL on goods from EAC aims at encouraging free and fair regional trade while protecting Tanzanian businesses from unfair treatment by other EAC countries.

The Stamp Duty Act (CAP 189)

Expansion the scope of chargeable instruments

Section 2 amends definition of a "lease" to include instruments relating to the exchange of movable property, thereby broadening the scope of transactions subject to stamp duty.

The amendments broaden the stamp duty base and increase applicable rates with the objective of enhancing Government revenue collection.

Revision of the basis for computation of a refund of unused stamps

Section 65 is amended by replacing the existing basis of computation ("cents for each shilling or portion of a shilling") with a percentage-based computation of the value of unused stamps.

Overall, the amendment reflects a significant change from the previous fixed fee structure and is expected to increase government revenue particularly from the conveyancing transactions.

Revision of stamp duty rates

The Schedule to the Act has been amended to revise stamp duty rates and introduce new charges as seen in Appendix 4.

Item 59 of the schedule

The stamp duty chargeable on the surrender of a lease without consideration has been revised upward from TZS 1,000 to TZS 2,000.

Taxpayers contemplating land transfers or other transactions subject to stamp duty should assess the tax implications early in the planning stage to avoid unexpected costs and ensure compliance with the revised requirements.

The Tanzania Revenue Authority Act (CAP 399)

Expansion of legislation administered by the Tanzania Revenue Authority

The Act amends Tanzania Revenue Authority Act (TRA Act) to expand the scope of legislation administered by the Tanzania Revenue Authority to include Export Tax Act (Cap. 196); and Import Control Act (Cap. 276).

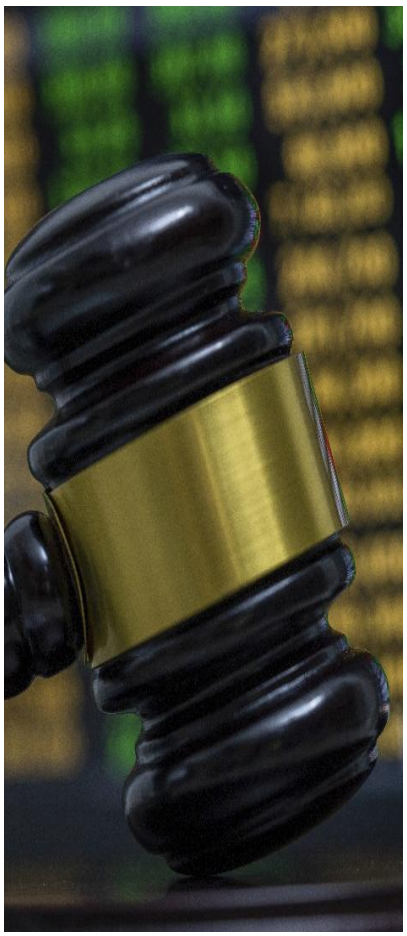
The amendments expand the scope of the TRA's responsibilities by bringing the Export Tax Act and the Import Control Act under its administration.

The Tax Revenue Appeals act (CAP 408)

Extension of the time limit for amicable settlement of tax disputes

The statutory period for amicable settlement of tax disputes has been extended from sixty (60) days to ninety (90) days following approval by the relevant tax appeal bodies (Tax Revenue Appeals Board and Tribunal). Where the parties have not concluded settlement within the ninety-day period, the Board or Tribunal may, upon application and for good reasons, grant an extension of time not exceeding thirty (30) days.

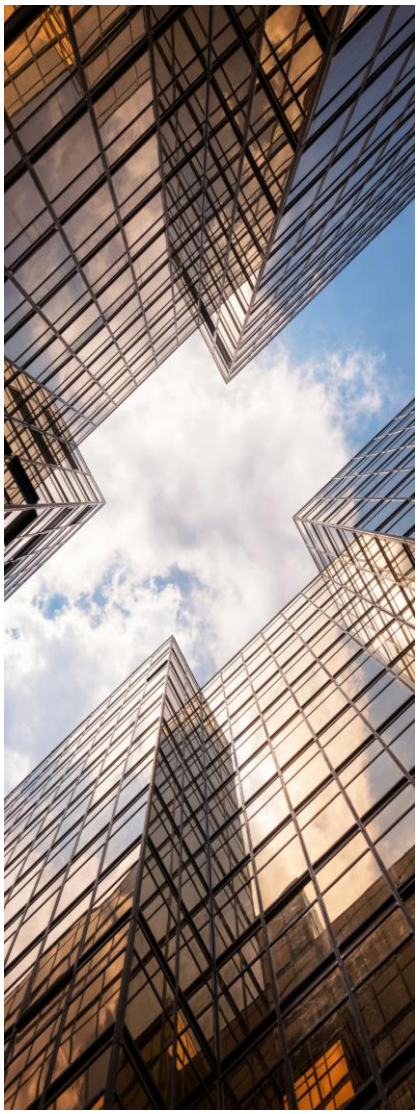
The extension of the amicable settlement period gives both taxpayers and the TRA more time to resolve tax disputes through mutual agreement before resorting to formal appeal processes.



> ***"The statutory period for amicable settlement of tax disputes has been extended from sixty (60) days to ninety (90) days following approval by the relevant tax appeal bodies (Tax Revenue Appeals Board and Tribunal)…***

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> *the transfer pricing penalty as prescribed under 90(2)(c) of TAA by imposing a penalty for non-compliance with arm's length principle to the penalty equal to thirty percent of the amount of the adjustment resulting from a transaction conducted inconsistently with the arm's length principle*



The Tax Administration Act, (CAP 438)

Introduction of framework agreement provision

The Act introduces ***section 8A***, empowering the Minister to recognize a framework agreement by notice published in the Gazette.

The amendment seeks to formally recognize the operation and application of framework agreements to which the Government is a party and to streamline the tax benefits available under such agreements within the existing tax laws.

Application for a Taxpayer Identification Number (TIN) to employment, carrying on business, or investment activities

Section 22 *is amended* to require persons who become liable to pay tax due to employment, carrying on business, or investment activities are required to apply for a Taxpayer Identification Number (TIN) within fifteen (15) days from the date of commencing such activity.

Electronic Disclosure of Contracting Arrangements

***Section* 54** is amended by deleting subsections (1) and (2) and substituting them with new provisions requiring entities engaged in the construction and extractive industries to electronically disclose details of contractors and subcontractors within thirty (30) days from the date of executing a contract. The disclosure includes the contractor's legal name, address, TIN, nature of contract, contract value, contract period, scope of works, and expected withholding tax obligations.

The amendment seeks to improve transparency over regulated sectors (construction and extractives), enabling the tax authority to detect underreporting, enforce withholding obligations and target audits.

Powers of the Commissioner General's to dispose of perishable charged assets

Section 73(4) is amended to empower the Commissioner Genera of Tanzania Revenue Authority,

Where charged assets are perishable goods, to dispose of such assets through public auction or private treaty in order to preserve value and facilitate recovery of outstanding taxes.

Regarding disposal of perishable goods, the measure intends to protect the value of perishable collateral so the tax authority can recover debts efficiently.

Transfer Pricing penalty

Section 90(2)(c) is amended to clarify imposition of a transfer pricing penalty for non-compliance with arm's length principle. The penalty is now equal to thirty percent of the amount of the adjustment resulting from a transaction conducted inconsistently with the arm's length principle or one hundred percent of the tax shortfall, whichever amount is greater."

The amendment seeks to clarify the legal framework governing transfer pricing penalties and to enhance fairness in the administration of penalties for non-compliance.

> *persons who become liable to pay tax due to employment, carrying on business, or investment activities are required to apply for a Taxpayer Identification Number (TIN) within fifteen (15) days from the date of commencing such activity*

Clarity on exemptions from Skills Development Levy (SDL) for government institutions.

The Vocational Education And Training Act, (CAP. 82) is amended in ***Section 19(1)*** by deleting the words "by the Government" appearing in paragraph (a) and substituting for them the words "through Government subvention"

The amendment seeks to clarify the scope of exemptions applicable to Government institutions that are not required to pay the Skills Development Levy.

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Appendices

Appendix 1

NO.	Turnover/new business	Tax payable where section 43 of administration act is not complied with	Tax payable where section 43 of administration act is complied with
1	Where turnover does not exceed Tshs. 4,000,000/-	NIL	NIL
2	Where turnover of an individual who obtains a Taxpayer Identification Number for purposes of commencing business exceeds Tshs. 4,000,000/- but does not exceed 200,000,000/-	NIL for the first year from the date of obtaining the Taxpayer Identification Number for purposes of commencing business	NIL for the first year from the date of obtaining Taxpayer Identification Number for purposes of commencing a business
3	Where turnover exceeds Tshs. 4,000,000/- but does not exceed Tshs. 7,000,000/-	Tshs. 100,000/-	3% of turnover in excess of Tshs. 4,000,000/-
4	Where turnover exceeds Tshs. 7,000,000/- but does not exceed Tshs. 11,000,000/-	Tshs. 250,000/-	Tshs. 90,000/- plus 3% of turnover in excess of Tshs. 7,000,000/-
5	Turnover of Tshs. 11,000,001/- but does not exceed Tshs. 200,000,000/-	4.0% of turnover	

Appendix 2

NO.	Item	Rate
7.	Waste and scrap of paper or paperboard of Heading 47.07	30%of FOB or TZS 200 per kilogram whichever is higher
8.	Cotton cake of HS Code 2306.10.00 Sunflower cake of HS Code 2306.30.00 Wheat bran of HS Code 2302.30.00 Rice bran of HS Code 2302.40.00 Maize bran of HS Code 2302.10.00	TZS 50 per kilogram
9.	Quartz sands of Heading 25.06 Feldspar of HS Code 2529.10.00	10% of FOB or TZS 200 per kilogram, whichever is higher

Appendix 3

S/N	HS code	Description
29	4820.10.00	exercise books and notebooks
	4820.20.00	
30	5608.11.00	fishing nets
31	7308.90.99	steel structures
32	7610.10.00	aluminium doors, windows and their frames and thresholds for doors
33	8716.31.90	trailers
	8716.39.90	
	8716.40.90	

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Appendices

Appendix 4

Description of Instrument	Previous Rate (TZS)	New Rate (TZS)
Bills of sale (collateral security)	1,000	10,000
Maximum levied limit on bill of sale (security)	10,000	100,000
Partnership deeds with value not exceeding TZS 1,000,000	1,000 – 5,000	5,000
Partnership deeds with value exceeding TZS 1,000,000	10,000	10,000
Cheques	100	500
Surrender of lease documents	1,000	2,000
Transfer document for agricultural land	500	0.5% of the value

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Appendices

Appendix 5

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.10.00	-Margarine, excluding liquid margarine			
		Imported	kg	Tshs. 500 per kg	Tshs. 540 per kg
	1517.90.00	-Other			
		Imported	kg	Tshs. 500 per kg	Tshs. 540 per kg
17.04		Sugar confectionary (including white chocolate), not containing cocoa.			
		Sugar confectionary (including white chocolate), not containing cocoa.			
	1704.10.00	-Chewing gum, whether or not sugar coated			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
	1704.90.00	-Other			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
18.06		Chocolate and other food preparations containing cocoa			
	1806.31.00	--Filled, chocolate in divided bars, etc. filled with cocoa and sugar preparation			
		Locally produced	kg	Nil	Nil
		Imported	kg	Nil	Nil
	1806.32.00	--Not filled			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
	1806.90.00	-Other			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
	1905.31.00	--Sweet biscuits			

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Appendices

Appendix 5

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
		- Other:			
	1905.90.90	--- Other			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.20.00	- Potatoes			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		- Other, including mixtures other than those of subheading 2008.19:			
	2008.99.00	-- Other			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.11.00 2009.12.00 2009.19.00 2009.21.00 2009.29.00 2009.31.00 2009.39.00 2009.41.00 2009.49.00 2009.50.00 2009.61.00 2009.69.00 2009.71.00 2009.79.00 2009.81.00 2009.89.00 2009.90.00				
		Locally produced fruit juices manufactured from domestic fruits under heading 20.09	l	Tshs. 9.90 per litre	Tshs. 10.69 per litre
		Other fruit juices under heading 20.09	l	Tshs. 255.20 per litre	Tshs. 275.62 per litre

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Appendices

Appendix 5

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.20.00	- Tomato ketchup and other tomato sauces			
		Imported	Kg	Tshs. 300 per kg	Tshs. 324 per kg
	2103.90.00	- Other			
		Imported	Kg	Tshs. 300 per kg	Tshs. 324 per kg
21.06		Food preparations not elsewhere specified or included.			
		- Other			
	2106.90.90	--- Imported powdered beer	Kg	Tshs. 1,012.80 per kg	Tshs. 1,093.82 per kg
	2106.90.90	---Imported powdered juice	Kg	Tshs. 255.20 per kg	Tshs. 275.62 per kg
		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow.			
	2201.10.00	-Mineral waters and aerated waters			
		Locally produced, bottled	L	Tshs. 56.00 per litre	Tshs. 56.00 per litre
		Imported, bottled	l	Tshs. 70.46 per litre	Tshs. 70.10 per litre
	2201.90.00	- Other			
		Locally produced, bottled	l	Tshs. 56.00 per litre	Tshs. 56.00 per litre
		Imported, bottled	l	Tshs. 70.46 per litre	Tshs. 70.10 per litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit vegetable juice of heading 20.09			
	2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
		Locally produced	l	Tshs. 67.10 per litre	Tshs. 72.47 per litre
		Imported	l	Tshs. 67.10 per litre	Tshs. 72.47 per litre
		- Other			
	2202.91.00	-- Non-alcoholic beer			

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		Locally produced	l	Tshs. 673.20 per litre	Tshs. 727.06 per litre
		Imported	l	Tshs. 706.86 per litre	Tshs. 763.41 per litre
	2202.99.00	-- Other			
		Locally produced			
		Locally produced containing not more than 300 parts per million of Caffeine	l	Tshs. 134.2 per litre	Tshs. 144.94 per litre
		Other locally produced products under this HS Code	l	Tshs. 561.00 per litre	Tshs. 605.88 per litre
		Imported	l	Tshs. 600.00 per litre	Tshs. 648.00 per litre
22.03		Beer made from malt.			
	2203.00.10	--- Stout and porter			
		Made from 100% Locally Grown Barley	l	Tshs. 630.00 per litre	Tshs. 680.40 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 928 per litre	Tshs. 1,002.24 per litre
		Imported	l	Tshs. 973.90 per litre	Tshs. 1,051.81 per litre
22.03		Beer made from malt.			
	2203.00.90	--- Other			
		Made from 100% Locally Grown Barley	l	Tshs. 630.00 per litre	Tshs. 680.40 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 928 per litre	Tshs. 1,002.24 per litre
		Imported	l	Tshs. 973.90 per litre	Tshs. 1,051.81 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	2204.10.00	- Sparkling wine			
		With the domestic grapes content exceeding 75%	l	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21.00	-- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	l	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
	2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres			
		With the domestic grapes content exceeding 75%	l	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
	2204.29.00	-- Other			
		With the domestic grapes content exceeding 75%	l	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.2 0 per litre
	2204.30.00	- Other grape must			
		With the domestic grapes content exceeding 75%	L	Tshs. 2,481.00 per litre	Tshs. 2,679.48 per litre
		Other	L	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
	2205.10.00	- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	l	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
	2205.90.00	- Other			
		With the domestic grapes content exceeding 75%	l	Tshs. 2,481.45 per litre	Tshs. 2,679.97 per litre
		Other	l	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	--- Cider			
		Locally produced	l	Tshs. 2,974.74 per litre	Tshs. 3,212.72 per litre
		Imported	l	Tshs. 2,974.74 per litre	Tshs. 3,212.72 per litre
	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	l	Tshs. 555.00 per litre	Tshs. 599.40 per litre
		Imported	l	Tshs. 978.90 per litre	Tshs. 1,057.21 per litre
	2206.00.90	--- Other			
		Other beverages produced from locally grown fruits such as banana, tomato, rosella, etc. other than grapes, with domestic content exceeding 75%	l	Tshs. 88.20 per litre	Tshs. 95.26 per litre

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		Other/Imported	l	Tshs. 2,974.74 per litre	Tshs. 3,212.72 per litre
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
		Locally produced	l	Tshs. 4,000 per litre	Tshs. 4,320 per litre
		Imported	l	Tshs. 5,000 per litre	Tshs. 5,400 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20.00	- Locally produced spirits obtained by distilling grape wine or grape marc from local produced grapes	l	Tshs. 565.00 per litre	Tshs. 610.20 per litre
	2208.60.00	- Vodka			
		Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)	l	Tshs. 2,491.45 per litre	Tshs. 2,690.77 per litre
		Other locally produced products under this heading	l	Tshs. 4,003.00 per litre	Tshs. 4,323.24 per litre
		Imported products under this heading:			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
22.08	2208.30.00	- Whiskies	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	2208.60.00	- Vodka	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	2208.70.00	- Liqueurs and cordials	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
		- Other:			
	2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	2208.90.90	--- Other	l	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
24.02		- Cigarettes containing tobacco:			
	2402.20.10	--- Of length not exceeding 72 mm including the filter tip			

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		Locally produced without filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 14,936.40 per mil	Tshs. 16,151.31 per mil
		Locally produced with filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 35,310.00 per mil	Tshs. 38,154.80 per mil
		Other	mil	Tshs. 67,076.10 per mil	Tshs. 72,462.19 per mil
	2402.20.90	--- Other			
		Locally produced without filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 14,936.40 per mil	Tshs. 16,151.31 per mil
		Locally produced with filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 35,310.00 per mil	Tshs. 38,154.80 per mil
		Other	mil	Tshs. 67,076.10 per mil	Tshs. 72,462.19 per mil
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitute in any proportion:			
	2403.19.00	-- Other (for example cut rag/filler)			
		Locally produced containing domestic tobacco exceeding 75%	kg	Tshs. 9,600.00 per kg	Tshs. 10,388.00 per kg
		Other/Imported	kg	Tshs. 33,878.88 per kg	Tshs. 36,609.19 per kg
	2403.91.00	-- “Homogenized” or “reconstituted” tobacco	kg	Tshs. 33,878.88 per kg	Tshs. 36,609.19 per kg
	2403.99.00	-- Other	kg	Tshs. 33,878.88 per kg	Tshs. 36,609.19 per kg
25.23		Portland cement, aluminous cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	2523.21.00	-- White cement, whether or not artificially coloured			
		Locally manufactured	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.29.00	■ Other			
		Locally manufactured	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.30.00	- Aluminous cement			
		Locally manufactured	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.90.00	- Other hydraulic cements			
		Locally manufactured	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	Kg	Tshs. 20 per kg	Tshs. 21.60 per kg

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
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 of the preparations; waste oils.			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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 of the preparations, other than those containing biodiesel and other than waste oils:			
		-- Light oils and preparations:			
	2710.12.10	--- Motor Spirit (gasoline) regular	l	TZS 379.00 per litre	TZS 379.00 per litre
	2710.12.20	--- Motor Spirit (gasoline) premium	l	TZS 379.00 per litre	TZS 379.00 per litre
	2710.19.22	--- Illuminating Kerosene (IK)	l	TZS 465.00 per litre	TZS 465.00 per litre
	2710.19.31	---- Gas oil (automotive, light, amber for high speed engines)	l	TZS 255.00 per litre	TZS 255.00 per litre
		--- Residual oils:			
	2710.19.41	---- Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 125 centistrokes	l	TZS 80 per litre	TZS 86.40 per litre
27.10	2710.19.42	---- Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 180 centistrokes	l	TZS 80 per litre	TZS 86.40 per litre
	2710.19.43	---- Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 280 centistrokes	l	TZS 80 per litre	TZS 86.40 per litre

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
	2710.19.51	Lubricants in liquid form	l	TZS. 669.00 per cubic metre	TZS. 722.52 per cubic metre
	2710.19.52	Lubricating greases	l	TZS 0.79 per kg	TZS 0.85 per kg
	2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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 of the preparations, containing biodiesel and other than waste oils	kg	TZS 80 per litre	TZS 86.40 per litre
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter			
		- Based on polyesters:			
	3208.10.10	--- Lacquers	kg		
	3208.10.20	--- Enamels	kg		
	3208.10.90	--- Other	kg		
		- Based on acrylic or vinyl polymers:			
	3208.20.10	--- Lacquers	kg		
	3208.20.20	--- Enamels	kg		
	3208.20.90	--- Other	kg		

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		- Other:			**32.08**
	3208.90.10	--- Lacquers	Kg		
	3208.90.20	--- Enamels	Kg		
	3208.90.90	--- Other	Kg		
		Imported	Kg	Tshs. 500 per kg	Tshs. 540 per kg
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur-skin or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		- Containing petroleum oils or oils obtained from bituminous minerals			
	3403.19.00	-- Other			
		Lubricating oils preparations	l	Tshs. 735.90 per cubic meter	Tshs. 794.77 per cubic meter
		Greases preparation	kg	Tshs. 0.87 per kg	Tshs. 0.94 per kg
	3403.99.00	-- Other			
		Lubricating oils preparations	l	Tshs. 735.90 per cubic meter	Tshs. 794.77 per cubic meter
		Grease preparations	kg	Tshs. 0.87 per kg	Tshs. 0.94 per kg
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
		Imported	kg	Tshs. 400 per kg	Tshs. 432 per kg
85.23		Discs, tapes, solid state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 of East African Community Common External Tariff, 2022.			85.23
		- Magnetic media			
		- Other excluding cards & incorporating magnetic stripe			

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Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
	8523.29.90	--- recorded video and audio tape	u	Tshs. 55.00 per unit	Tshs. 59.40 per unit
		- Optical media			
	8523.49.90	-- Recorded DVD, VCD, CD	u	Tshs. 55.00 per unit	Tshs. 59.40 per unit
Deleting the whole of Headings 33.03, 33.04, 33.05, 33.07 and substituting for it the following:					
33.03		Perfumes and toilet waters.	kg	10%	15%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations			
	3304.10.00	- Lip make-up preparation	kg	10%	15%
	3304.20.00	- Eye make-up preparations	kg	10%	15%
	3304.30.00	- Manicure or pedicure preparations	kg	10%	15%
		- Other			
	3304.91.00	--- Powders, whether or not compressed	kg	10%	15%
	3304.99.00	--- Others			
		Sunscreen or suntan preparations	kg	0%	0%
		Other preparations	kg	10%	15%
33.05		Preparations for use on the hair.			
	3305.10.00	- Shampoo	kg	10%	15%
	3305.20.00	- Preparations for permanent waving or straightening	kg	10%	15%
	3305.30.00	- Hair lacquers	kg	10%	15%
	3305.90.00	- Other	kg	10%	15%
33.07		Pre-shave, shaving or after shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
	3307.10.00	- Pre-shave, shaving or after shave preparations	kg	10%	15%
	3307.20.00	- Personal deodorants and antiperspirants	kg	10%	15%
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	10%	15%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
	3307.41.00	-- Agarbatti and other odoriferous preparations which operate by burning	kg	10%	15%
	3307.49.00	-- Other	kg	10%	15%
	3307.90.00	- Other	kg	10%	15%

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Addition immediately after Heading 62.02

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		- Other footwear:			
	6402.99.00	-- Other			
		Imported	2u	N/A	10%

Adding immediately before Heading 67.03 the following:

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10.00	- Of plastics			
		Imported	kg	N/A	20%
	6702.90.00	- Of other materials			
		Imported	kg	N/A	20%

Adding immediately after Heading 85.07 the following:

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			85.16
		- Other electro-thermic appliances.			
	8516.79.00	**-- Other**			
		Locally manufactured	u	N/A	10%
		Imported	u	N/A	10%

Adding immediately before Heading HS Code 8703.22.10 the following;:

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
87.03		**-- Of a cylinder capacity not exceeding 1,000 cc**			
	8703.21.10	--- Unassembled			
	8703.21.90	--- Other (Assembled)	u	N/A	5%

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