



Tax Law Update

Misc. Amendments
No. 6 of 2021

No. 1 of 2022

In December 2021, Tanzania enacted the Written Laws (Miscellaneous Amendments) (No. 6) Act, 2021 which are effective from 17 December 2021.

To bring you up to speed, the key changes are:

Withholding Tax Abolished



2% withholding tax was introduced effective from 01 July 2021 on payments made by resident corporation in respect of agricultural, livestock and fishery products supplied by a resident business person. This provision is now repealed such that withholding tax is no longer applicable on such payments.

International Agreement Status



The Host Government Agreement concerning the East Africa Crude Oil Pipeline (EACOP) Project is now considered to be an international agreement for tax purposes. This status means that if there are any clauses within the agreement which are inconsistent with our local Tanzanian tax law, the clauses within the agreement shall prevail.



Scroll down this publication for a copy of the Misc. amendments.

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THE UNITED REPUBLIC OF TANZANIA

No. 10

17th December, 2021

ACT SUPPLEMENT

*To the Gazette of the United Republic of Tanzania No.10. Vol.101 dated 17th December, 2021
Printed by the Government Printer, Dodoma by Order of Government*

THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO. 6)
ACT, 2021

ARRANGEMENT OF SECTIONS

Section Title

PART I
PRELIMINARY PROVISIONS

1. Short Title.
2. Amendment of certain written laws.

PART II
AMENDMENT OF THE INCOME TAX ACT,
(CAP. 332)

3. Construction.
4. Repeal of section 83B.

PART III
AMENDMENT OF THE TAX ADMINISTRATION ACT,
(CAP. 438)

5. Construction.
6. Amendment of section 7.

THE UNITED REPUBLIC OF TANZANIA



NO.10 OF 2021

I ASSENT

SAMIA SULUHU HASSAN
President

[2nd December, 2021]

An Act to amend certain written laws.

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- | | |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Short Title | 1. This Act may be cited as the Written Laws (Miscellaneous Amendments) (No. 6) Act, 2021. |
| Amendment of certain written laws | 2. The written laws specified in various Parts of this Act are amended in the manner specified in their respective Parts. |

PART II
AMENDMENT OF THE INCOME TAX ACT,
(CAP. 332)

- | | |
|-----------------------|------------------------------------------------------------------------------------------------------------|
| Construction Cap. 332 | 3. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the “principal Act”. |
| Repeal of section 83B | 4. The principal Act is amended by repealing section 83B. |

PART III
AMENDMENT OF THE TAX ADMINISTRATION ACT,
(CAP. 438)

Construction
Cap. 438

5. This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the “principal Act”.

Amendment
of section 7

6. The principal Act is amended in section 7 by adding immediately after subsection (2) the following:

“(3) For purposes of this section, the Host Government Agreement concerning the East Africa Crude Oil Pipeline (EACOP) Project shall be regarded as an international agreement and the provisions of subsection (1) shall apply.”

Passed by the National Assembly on the 11th November, 2021

NENELWA J. MWIHAMBI
Clerk of the National Assembly