



THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

**SPEECH BY THE MINISTER FOR FINANCE,
HON. DR. MWIGULU LAMECK NCHEMBA MADELU (MP),
PRESENTING TO THE NATIONAL ASSEMBLY, THE ESTIMATES
OF GOVERNMENT REVENUE AND EXPENDITURE
FOR 2025/26**



**“Inclusive Economic Transformation through Domestic
Resource Mobilization and Resilient Strategic Investment for
Job Creation and Improved Livelihoods”**

Dodoma
June 2025



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12 June, 2025

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I. INTRODUCTION

1. ***Honourable Speaker***, I beg to move a motion that your Esteemed Parliament to receive, deliberate and approve the Government's Revenue and Expenditure Estimates for 2025/26. This submission is in accordance with: Article 137 of the Constitution of the United Republic of Tanzania, 1977; Section 23 (3) of the Budget Act, Chapter 439; and Order 124 (4) of the Standing Orders of the Parliament, February 2023 Edition.

2. ***Honourable Speaker***, along with this speech, I submit four (4) volumes of budget books (Volume I, II, III, and IV) which provide comprehensive statistical details of the Government Budget. **Volume I** outlines the revenue estimates for 2025/26. **Volume II** the recurrent expenditure estimates for Ministries, Independent Departments and Government Agencies. **Volume III** the recurrent expenditure estimates for Regional Commissioners' Offices and Local Government Authorities, while **Volume IV** outlines the development expenditure estimates for Ministries, Independent Departments,

Government Agencies, Regional Commissioners' Offices, and Local Government Authorities.

3. ***Honourable Speaker***, in addition, the Finance Bill 2025, the Appropriation Bill 2025 and Fiscal Risks Statement for 2025/26 are part of this Budget.

4. ***Honourable Speaker***, at the outset, I would like to express my heartfelt gratitude to the Almighty God for granting us good health and the opportunity to participate in the sessions of the Parliament of the United Republic of Tanzania as we approach the end of this parliamentary term.

5. ***Honourable Speaker***, in a state of grief, allow me to extend my condolences to Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, honourable members of parliament and the general public for the loss of our beloved ones. As you may recall, we have lost several distinguished national leaders, fellow members of parliament, other prominent individuals, as well as our fellow citizens.

6. ***Honourable Speaker***, the nation endured a profound loss following the passing of the late Cleopa David Msuya, the First Vice President, and former Prime Minister as well as Minister for Finance. He will always be remembered for his integrity and immense contribution to the nation. In addition, your Esteemed Parliament encountered a tragic loss of Honourable Dr. Faustine Engelbert Ndugulile, the former Member of Parliament for Kigamboni Constituency and Director-elect of the World Health Organization (WHO) for the African Region. He will be remembered and honoured for his patriotism and dedication in serving our country.

7. ***Honourable Speaker***, the Nation also encountered the demise of prominent leaders including: Honourable John Tendwa, who served as the Registrar of Political Parties and will be remembered for laying a strong foundation for the development of political parties in the country; Honourable Judge Fredrick Mwita Werema who served as a Judge in the Commercial Division of the High Court of Tanzania and the Attorney General;

Honourable Professor Philemon Mikol Sarungi, an Orthopedic Specialist who served as a Member of Parliament, Regional Commissioner and Minister in various Ministries; Honourable Ambassador Juma Volter Mwapachu, Senior diplomat who served as Secretary General of the East African Community and Permanent Representative of the United Republic of Tanzania to the United Nations Educational, Scientific and Cultural Organization (UNESCO); along with other esteemed leaders who passed away.

8. ***Honourable Speaker***, there are fellow Tanzanians who were affected by various disasters that led to loss of lives, injuries, damage of properties and infrastructure including the collapse of a building in Kariakoo - Dar es Salaam, road accidents, diseases and climate change. We pray for all the victims of the tragedies and wish them quick recovery to resume their normal activities. Further, I convey my heartfelt condolences to all Tanzanians who lost their beloved ones and properties due to these tragedies. **The LORD gave and the LORD has**

taken away; blessed be the name of the LORD ... “Indeed, we belong to God, and indeed, to Him we shall return”. May Almighty God rest their souls in eternal peace.

9. ***Honourable Speaker***, allow me to take this opportunity to express my condolences to the believers of the Roman Catholic Church for the loss of their supreme leader, the Holy Father, Pope Francis. I urge the believers of the Roman Catholic Church and all people to continue cherishing all the good deeds that have been done by Pope Francis, and let us keep praying to the Almighty God to rest his soul in eternal peace, Amen. Further, I would like to congratulate Pope Leo XIV for being elected to lead the Roman Catholic Church. I wish him well and success in undertaking his papacy.

10. ***Honourable Speaker***, in a very special way, I would like to urge my fellow Tanzanians to join me in congratulating Professor Mohamed Yakub Janabi, Director of Muhimbili National Hospital, and Health Advisor to the President, for being elected as WHO

Regional Director for Africa. This victory marks his excellent work as well as the recognition of our country's contribution to the African continent. Indeed, with Professor Janabi's victory, **I see Africa with healthier people who observe healthy eating habits!**

II. REVIEW ON THE IMPLEMENTATION OF THE GOVERNMENT BUDGET FOR 2024/25

11. **Honourable Speaker**, the Government continued to implement various projects in line with the Five-Year National Development Plan for 2021/22 – 2025/26. Through its implementation, the Government has done commendable achievements that are evident across different sectors of our economy. These achievements demonstrate that **MAMA** is such a great leader, hardworker, trustworthy, innovative, ethical, patriotic, and dedicated to development for Tanzanians and fostering national prosperity.

Budget Objectives and Targets

12. ***Honourable Speaker***, in 2024/25 budget, the Government aimed to achieve macro-economic objectives and targets, whereas in 2024 real GDP grew by an average of 5.5 percent compared to the target of 5.4 percent. Further, headline inflation from July 2024 to May 2025 averaged at 3.1 percent, which is within the medium-term target of between 3.0 – 5.0 percent. In addition, the budget considered policy objectives of increasing domestic production capacity especially on imported and exported goods in order to increase employment opportunities and improve income distribution for Tanzanians. As a result, the deficit in balance of trade narrowed to USD 5,157.2 million in 2024 from USD 6,032.3 million recorded in 2023.

Revenue Performance

13. ***Honourable Speaker***, in 2024/25 budget, the Government estimated to collect a total of 50.29 trillion shillings from both domestic and external sources. As of May 2025, a total of 45.07 trillion shillings were collected, equivalent to 89.6 percent of

the annual target. The resources collected and mobilized during the period compared to the annual targets are as follows:

- (i) Revenue collected by the Tanzania Revenue Authority (TRA) amounted to 26.86 trillion shillings, equivalent to 91.3 percent of the target;
- (ii) Non-tax revenue collected by the Ministries, Independent Departments and Agencies amounted to 2.97 trillion shillings, equivalent to 77.4 percent of the target;
- (iii) Revenue collected from Local Government Authorities (LGAs) own source amounted to 1.26 trillion shillings, equivalent to 93.2 percent of the target;
- (iv) Grants and concessional loans from Development Partners amounted to 5.32 trillion shillings, equivalent to 87.5 percent of the target;
- (v) Domestic borrowings amounted to 6.23 trillion shillings, equivalent to 94.1 percent of the target; and

- (vi) External non-concessional loans amounted to 2.43 trillion shillings, equivalent to 81.3 percent of the target.

14. **Honourable Speaker**, the Sixth Phase Government has undertaken major reforms that have increased domestic revenue. It is worth noting that, improvement in domestic revenue collection is fundamental for the implementation of development projects and provision of quality social services for overall national welfare.

15. **Honourable Speaker**, since the Sixth Phase Government came to power, domestic revenue has increased from 20.59 trillion shillings in 2020/21 (equivalent to an average of 1.72 trillion shillings per month) to 29.83 in 2023/24 (an average of 2.49 trillion shillings per month). Further, from July 2024 to May 2025, domestic revenue continued to increase reaching an average of 2.83 trillion shillings per month. Furthermore, the ratio of domestic revenue to Gross Domestic Product (GDP) increased to 15.0 percent in 2023/24 from 13.7 percent in

2020/2021. This positive trend demonstrates tremendous performance in the revenue collection. This achievement is a result of:

- (i) Implementation of robust fiscal policies and strengthening of administrative measures;
- (ii) Effective use of the integrated information systems;
- (iii) Strengthening relationship between TRA and tax payers through taxpayer education, awareness campaigns and improving customer services;
- (iv) Improved mineral markets which led to increased revenue from the mining sector through levies and fees; and
- (v) Close monitoring of public corporations to ensure increased efficiency, dividends contributions to the Government and proper use of resources.

16. **Honourable Speaker**, in general, the achievement of the Sixth Phase Government on domestic revenue collection is the result of the

astute leadership of Her Excellency the President especially in prudent economic management along with efforts by the Government officials, financial institutions, private sector and the general public. In a special way, I would like to commend all institutions which have a stake in collecting domestic revenue. Particularly, I congratulate the Tanzania Revenue Authority (TRA) for prudent management in revenue collection. Indeed, TRA has done major reforms in its operations which has accelerated domestic revenue collection. **Our Taxes, Our Development!**

17. **Honourable Speaker**, I commend the Ministry of Minerals for effectively overseeing the mining sector, which has continued to be an important source of revenue. I also extend my appreciation to the President's Office – Regional Administration and Local Government (PO-RALG) for their strong oversight role in the collection of revenue at the LGAs. It is evident that their efforts have significantly contributed to the achievements we are witnessing today in domestic revenue collection.

18. **Honourable Speaker**, I urge other Government institutions responsible for revenue collection to follow suit by intensifying their revenue collection efforts to finance our national budget. Further, the Government will continue to improve policies, information systems and revenue collection mechanisms to achieve the self-reliance goal. I assure you that, the Government will not tolerate anyone who derails us from this commitment.

19. **Honourable Speaker**, I wish to emphasize that, as leaders, we have the duty to lead by example in paying taxes, encouraging citizens to willingly pay taxes and ensuring that we do not misuse our authorities and powers to facilitate tax evasion as this echoes the words of our Father of the Nation, the Late Mwalimu Julius Kambarage Nyerere who once said: ***Every Tanzanian must understand that development cannot be achieved through aid dependency, we must pay taxes.***

20. **Honourable Speaker**, the 2024/25 budget initiated Performance Agreements arrangement

between the Government and all investors who are granted tax exemption incentives in order to assess the effectiveness of the incentives granted. As of May 2025, the Government had managed to sign 169 performance agreements with various investors. This helps us to avoid the possibility of nurturing inefficiency among beneficiary investors and ensure that over time they graduate from the state of protectionism. We would wish all beneficiaries to understand that the incentives given are not lifelong, thus they need to respect and use the opportunity wisely to improve efficiency and be able to stand on their own.

Expenditure Performance

21. ***Honourable Speaker***, a total of 50.29 trillion shillings was approved by your Esteemed Parliament as estimated expenditure for 2024/25, of which 33.75 trillion shillings was for recurrent expenditure and 16.54 trillion shillings for development expenditure. Exchequer released as of May 2025, amounted to 42.90 trillion shillings, equivalent to 85.3 percent of the annual target.

22. **Honourable Speaker**, out of the released amount, 30.63 trillion shillings was for recurrent expenditure, equivalent to 90.8 percent of the annual estimate. In addition, 15.75 trillion shillings equivalent to 95.1 percent of the annual estimate was released for implementation of development projects, out of which 3.47 trillion shillings from Development Partners was released directly for the implementation of projects.

23. **Honourable Speaker**, items which received funds during the period under review include: public debt service amounted to 11.16 trillion shillings; wages and salaries amounted to 10.27 trillion shillings; and preparations for the 2025 General Election amounted to 741.5 billion shillings. Further, in recognizing the contribution of contractors, suppliers and service providers in building the nation, the Government has continued to settle verified arrears, where a total of 1.01 trillion shillings was paid. Payment of these arrears has protected their capital and stimulate economic activities within the country.

24. **Honourable Speaker**, the Government continued to finance implementation of various development projects including: construction of roads, bridges and airports with total cost amounted to 1.58 trillion shillings; construction and rehabilitation of railway infrastructure including the Standard Gauge Railway (SGR) project, amounted to 1.68 trillion shillings; construction of the Julius Nyerere Hydropower Project (JNHPP) 2,115 MW and rural electrification through Rural Energy Agency (REA), amounted 574.8 billion shillings; and construction and rehabilitation of stadiums in preparation for AFCON 2027, amounted to 179.8 billion shillings.

25. **Honourable Speaker**, the Government has also continued to improve social services by spending: 636.0 billion shillings on student loans for higher education and tertiary colleges; 444.7 billion shillings for financing Fee-Free Basic and Secondary Education Program; 378.7 billion shillings for the implementation of water projects in both urban and rural areas; 414.7 billion shillings for procurement of

medicines, equipment, medical equipment and reagents for regional, zonal and referral hospitals; 47.2 billion shillings for the construction and rehabilitation of district, regional, zonal and referral hospitals; and 7.3 billion shillings for the construction of health centres and dispensaries.

Public Debt Trend and Sustainability

26. ***Honourable Speaker***, as of April 2025, the Public Debt Stock reached 107.70 trillion shillings. Out of that, external debt was 72.94 trillion shillings, and domestic debt was 34.76 trillion shillings. The Debt Sustainability Analysis (DSA) conducted in October 2024 revealed that, the debt is sustainable in the short, medium, and long term. The analysis revealed that in 2024/25: the present value of the public debt to GDP was 40.3 percent compared to the threshold of 55 percent; the present value of external debt to GDP was 23.6 percent, compared to the threshold of 40 percent; and the present value of external debt to exports is 123.8 percent, compared to the threshold of 180 percent.

27. **Honourable Speaker**, in March 2025, Moody Investors Service published results of its first review of sovereign credit ratings for 2025, which continue keeping Tanzania at B1 with stable outlook. Fitch Ratings are yet to publish results of their first review of sovereign credit ratings for 2025. Nevertheless, Fitch Ratings continued keeping Tanzania at B+ with stable outlook on their last review completed in December 2024.

28. **Honourable Speaker**, the outcomes of the sovereign credit rating assessments within international capital markets consistently underscore a commendable perception of our nation on the global stage. These results are better compared to East and Central Africa peer countries. Among others, these results are attributed by Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania efforts in creating conducive environment for private sector investments, strong macro-economic performance with high GDP growth, prudent management of the

national debt and strengthening international cooperation.

29. ***Honourable Speaker***, the Government will continue to ensure that debt remains sustainable by implementing various strategies including: Strengthening domestic revenue collection to reduce reliance on borrowings for budget financing; allocating commercial loan proceeds to projects that drives significant economic growth and promote exports of goods and services; and continuing to insist Accounting Officers to ensure completion of preliminary projects preparation before committing projects implementation in accordance to existing laws, regulations and guidelines.

III. GENERAL ISSUES

30. ***Honourable Speaker***, as this is the final budget before the General Elections in October 2025, let me highlight key issues to inform the citizens to vote for Presidential candidate and her running mate, candidates for parliamentary, representatives

and councilor positions from ***Chama Cha Mapinduzi (CCM)***.

31. ***Honourable Speaker***, I extend my heartfelt congratulations to Her Excellency Dr. Samia Suluhu Hassan for being endorsed as the presidential candidate of the United Republic of Tanzania by CCM for the October 2025 General Election. Further, I congratulate members of the Central Committee and the General Assembly of CCM for endorsing such a diligent leader to be the Party's flag bearer in the forthcoming General Election. It is undeniable truth that Dr. Samia's nomination reflects her unwavering commitment and exemplary leadership in effectively implementing the 2020 CCM Election Manifesto, aimed at advancing national development agenda. It is evident that, a good vessel without competent captain can not withstand storms. ***Hakika Tanzania ya MAMA inameremeta!***

32. ***Honourable Speaker***, *Chama Cha Mapinduzi* (CCM) also nominated Ambassador Dr. Emmanuel John Nchimbi as the running mate for the

presidential position of the United Republic of Tanzania. Honourable Ambassador Dr. Emmanuel John Nchimbi is well known by Tanzanians for his stances on fundamental issues of national interests which is similarly a standpoint of Her Excellency Dr. Samia Suluhu Hassan.

33. ***Honourable Speaker***, in the same spirit, I congratulate His Excellency, Dr. Hussein Ali Mwinyi, the President of Zanzibar and Chairperson of the Revolutionary Council, for being nominated as a CCM presidential candidate for the Revolutionary Government of Zanzibar in the forthcoming General Election in October 2025. In this regard, I urge the people of Zanzibar to re-elect Dr. Hussein Ally Mwinyi in order to sustain and build upon the transformative initiatives he has championed.

34. ***Honourable Speaker***, these nominations have brought hopes to Tanzanians that the forthcoming General Election will give them an opportunity to elect leaders who meet their expectations. **We know Dr. Samia Suluhu Hassan! Ambassador Dr.**

Emmanuel John Nchimbi! Dr. Hussein Ali Mwinyi! Evidently, that is a victorious team for October 2025!

35. ***Honourable Speaker***, with this lineup of candidates, it is evident that the leaders who shall be elected will form the Government that will continue to uphold sovereignty of our nation, protect our nationality and union. Further, the forthcoming Government shall continue to combat economic saboteurs, corrupts and fraudulents, tax evaders and irresponsible staff within public offices. This has been the stance and directives of the President.

36. ***Honourable Speaker***, CCM has proposed these candidates to Tanzanians as there is still work to be done. Some of the strategic projects have been completed but there is still work to be done for the ongoing projects. The Party has ensured access to healthcare services and now focusing on quality improvement. Also, it has secured access to education and now focusing on quality of education. Rural electrification at village level has been

accomplished and now efforts are geared towards every hamlet and household.

37. ***Honourable Speaker***, CCM is going to ensure access to water in every household and improve the quality of road infrastructure in both urban and rural areas. Further, it is targeting its efforts towards modernization of production activities (improved agriculture, quality seeds, modern livestock keeping and modern fishing). CCM is moving towards value addition of agricultural produce, construction and expansion of industries as well as fostering a conducive environment for investment and business.

38. ***Honourable Speaker***, as Tanzanians, we have every reason to be proud of our unity, nationalism, union and the significant development strides achieved since independence. We have overcome the tribalism and religious division challenges, and moving forward with our unity, nationalism and union. Congratulations to all Tanzanians for this milestone and our patriotism. Since its founding,

Tanzania has been a refuge for many, from neighbouring countries and across the globe.

39. **Honourable Speaker**, this remarkable history cannot be separated from the work that has been done by the party with the liberation struggle genetics, **Chama Cha Mapinduzi (CCM)**, which inherited the liberation mission through the unification of TANU and ASP. CCM has continued to be a unique party in Tanzania, Africa and the world at large for its role in the liberation of other countries in Southern Africa.

40. **Honourable Speaker**, CCM leading the war against the three main enemies - IGNORANCE, DISEASES AND POVERTY. It is evident that our country has made significant progress in confronting these enemies since the First Phase President, and Father of the Nation, Mwalimu Julius Kambarage Nyerere declared a war against them. Immediately after independence, majority of Tanzanians were illiterate. We started with very few primary schools, secondary schools and universities/colleges, with

small number of students. For instance, in 1961, we had only: 3,270 primary schools, 9,885 teachers, and 486,470 students; 41 secondary schools with 764 teachers and 11,832 students; eight (8) teachers' training colleges with 164 teachers and 1,723 students; and just one (1) university with six (6) lecturers and 14 students.

41. ***Honourable Speaker***, by 2024, the number of primary schools increased to 20,533 from 3,270; primary school teachers increased to 229,840 from 9,885; and pupils increased to 11,391,185 from 486,470. The number of secondary schools increased to 6,269 from 41; teachers to 128,686 from 764; and students to 3,314,198 from 11,832. Teacher training colleges increased to 65 from eight (8), with tutors rising to 1,633 from 164 and students to 16,002 from 1,723. Universities increased to 79 from just one (1); 8,625 lecturers from six (6), and 334,854 university students from only 14. All these initiatives to address **IGNORANCE** were achieved under **CCM** leadership. **Honourable Speaker, CCM IS WORTHY OF RESPECT!**

42. **Honourable Speaker**, regarding the fight against **DISEASES**, significant progress has been made in all aspects, including the development in health infrastructure and professionals at all levels as well as ensuring availability of medical equipment, medicines and reagents. During independence, we had only five (5) doctors, but as of now, we have over 2,469 medical specialists.

43. **Honourable Speaker**, at the time of independence, health services were inadequate across the country, currently we are moving towards Universal Health Insurance, progress is notable in reducing maternal and child mortality rates and scaling up specialized medical services. Those achievements reflect our continuous efforts in fighting against **DISEASES** and all these have been realized under **CCM**, indeed **Honourable Speaker, CCM IS WORTHY OF RESPECT!**

44. **Honourable Speaker**, in addressing **POVERTY**, the country has made significant progress whereby between 1991 and 2018, official statistics indicate

that poverty rate has been reduced. For instance, during that period, the proportion of people living in extreme poverty (food poverty) declined significantly from 21.6 percent to 8.0 percent, while abject poverty rate declined from 38.6 percent to 26.4 percent.

45. ***Honourable Speaker***, in the same vein, the Sixth Phase Government has continued to demonstrate resilience in managing both domestic and global economic shocks emanating from natural calamities associated with climate change, as well as human-induced disruptions including geo-political conflicts and policy shifts.

46. ***Honourable Speaker***, it is worth noting that the prolonged global economic shocks that emanated from the Eastern European geo-political conflicts, has caused the rise in costs of living and other effects including increased transportation and production costs. Consequently, many countries experienced escalating public debt levels. However, the Government acted promptly and effectively to address the shocks emerged thereof.

47. **Honourable Speaker**, among the measures taken include: providing subsidies of 9,615 billion shillings to poor households; continuing the fee free education program, which cost 1.3 trillion shillings; and allocating 2.7 trillion shillings for higher education loans; and provision of subsidy on fertilizers covering half of the price, aimed at minimizing cost where a total of 708.60 billion shillings was spent during the three-year period (2021/22 – 2023/24). Under this subsidy programme, the Government has been covering half of the cost of each fertilizer bag for Tanzanian farmer. This is not an initiative that every country could attempt, which clearly demonstrate the extent to which CCM Government is committed to the welfare of its citizens.

48. **Honourable Speaker**, on the other hand, from June to December 2022, the Government disbursed 100 billion shillings monthly to subsidise fuel prices (petrol, diesel and kerosene) thus ensuring its affordability and availability across the country. This

intervention enabled Tanzanians to manage production and transportation costs.

49. **Honourable Speaker**, these measures strengthened Tanzania's resilience in controlling inflation, sustaining economic growth and maintaining other key macroeconomic indicators. Further, the Government took measures to reduce and eliminate taxes on certain essential commodities such as edible oil, to ease cost of living. This is not an initiative that every country could attempt, which clearly demonstrate the extent to which CCM Government is committed to the welfare of citizens.

50. **Honourable Speaker**, other areas that emerged and caused concern across African countries include the shortage of foreign currencies. The Government through the Bank of Tanzania successfully implemented prudent Monetary Policy and managed to strengthen foreign exchange market stability.

51. **Honourable Speaker**, recently, we have witnessed shifts in foreign policies among developed

countries, some of which are Tanzania's development partners. These policy shifts include termination and reduction of grants through international institutions or organizations, most of which were channelled to Non-Governmental Organizations operating within our country. Following this situation, the Government has conducted a comprehensive assessment to identify the sectors likely to be affected and has started to take necessary actions. Health sector is one of the most affected areas, whereas the Government has so far disbursed over 82 billion shillings to cover the funding gap emanated from these policy shifts.

52. ***Honourable Speaker***, in the medium-term, the Government will set aside some funds for addressing the shortfall expected from those development partners. In the long term, the Government is planning to invest in domestic industries that manufacture goods which were previously imported using grants from these organisations or development partners. Further, the Government has prepared a strategy to increase domestic production

and reduce the importation of goods from abroad (import substitution). In parallel with this, the Government has also prepared a strategy to increase exports (export promotion) in order to boost foreign exchange earnings and strengthen the value of the Tanzanian shilling.

53. ***Honourable Speaker***, in collaboration with the domestic private sector, we have the capacity to manufacture medicines for malaria, tuberculosis, and other diseases within the country. I assure Tanzanians that, no one will die or lack medical attention. These are some of the initiatives which demonstrate that the CCM-led Government under the leadership of Dr. Samia Suluhu Hassan is committed and always works hard to seek solutions to challenges facing Tanzanians. Tanzanians have confidence in CCM and our President, let us continue building our nation, we can handle the task we have been entrusted with.

54. ***Honourable Speaker***, I urge all patriotic Tanzanians must not allow the foundations and

pillars of our nation to be shaken nor should they fall into traps of enemy. History has shown that divisions in many nations have often been fuelled by reckless rhetoric, a disregard for national principles, baseless allegations by individuals and unfounded reports from certain non-governmental institutions, and unverified narratives propagated by some media outlets.

55. ***Honourable Speaker***, at times, crimes committed by individuals or groups emerge and pose a threat to the lives of citizens. It should be remembered that during the Third Phase Government, there were incidences in various parts of the country where cargo trucks and passenger buses were hijacked. However, **our security and defense forces stood firm and brought those crimes to an end**. Further, during the Fourth Phase Government, crimes with elements of terrorism occurred, involving bombings of places of worship, public gatherings, and targeted attacks on individuals, including people with albinism. Have we

forgotten? **Our security and defense forces stood firm and stopped those crimes.**

56. ***Honourable Speaker***, during the Fifth Phase Government, there were crimes of kidnapping and killing of children, as well as individual shootings at people's residences and workplaces. You may remember the killing of the village and street chairpersons who were members of CCM, and we also witnessed bodies in sacks and bags floating on the ocean. Have we forgotten? **Our security and defence forces stood firm and stopped those crimes.**

57. ***Honourable Speaker***, there are emerging indications that similar acts are resurfacing. Addressing such threats requires more than just the deployment of troops, public campaigns, or official pronouncements. If we continue to blame one another or blame our security and defence forces, we will give the enemy an opportunity to commit crimes. To effectively manage these challenges requires strategic intelligence, thus I urge my fellow

Tanzanians to let security and defence forces execute their mandate, while we all continue to work hard for the development of our nation.

58. ***Honourable Speaker***, sometimes acts of provocations by adversaries are deliberately intended to gain access to the abundant or unique resources endowed within a particular nation. We have examples of nations that descend into turmoil driven by the greed of those who intend to exploit the resources and when exhausted, the conflicts abruptly end, leaving the nations languishing in poverty. We have also witnessed how in other countries, incitement creeps in during elections, manifested through citizens turning against each other or against their governments. **Let us remain vigilant!!!**

59. ***Honourable Speaker***, we neither have other nation nor alternative to our peace, security and union. It is worth noting that, our target should be to protect and safeguard our natural resources as well as our unique reputation as a peaceful nation. We

should safeguard our peace since once lost it is very difficult to restore.

60. ***Honourable Speaker***, the Sixth Phase Government has continued to ensure that all borders remain secure and that peace, solidarity and stability prevail. Further, the Tanzania People's Defence Forces (TPDF) has continued to make valuable contributions by participating in various peacekeeping operations through missions under United Nations and regional blocks. Their participation has strengthened defence diplomacy, cooperation and recognition of our country both regionally and globally. I commend our defense and security forces, under the leadership of the Commander-in-Chief, Her Excellency Dr. Samia Suluhu Hassan, for the significant efforts in maintaining peace, security and stability.

IV. ACHIEVEMENTS OF THE GOVERNMENT

61. ***Honourable Speaker***, as you are aware, the budget for the 2025/26 marks the completion of the first term of the Sixth Phase Government under the

leadership of **OUR BELOVED MAMA**, Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania. We are all witnessing that, since she assumed power in 2021, she has stood firm to ensure all development projects are executed. Indeed, much have been achieved during her leadership. **KAZI NA UTU, TUNASONGA MBELE!**

Implementation of Strategic Projects

62. **Honourable Speaker**, upon assuming power, the Sixth Phase Government continued with the implementation of ongoing strategic and flagship projects. Notably, the construction of the Julius Nyerere Hydropower Project (JNHPP) 2,115 MW, which is currently at 99.93 percent and operational. Similarly, the construction of the Kigongo – Busisi Bridge, a three (3) kilometers bridge, along with the 1.66 kilometers of connecting roads built to bitumen standard, has been completed, operational and awaiting official inauguration scheduled for 19th June, 2025.

63. **Honourable Speaker**, Her Excellency Dr. Samia Suluhu Hassan, took over the Standard Gauge Railway (SGR) project when progress was at 83.55 percent for the Dar es Salaam to Morogoro (Lot 1), and 57.57 percent for the Morogoro to Makutupora (Lot 2). The two (2) Lots are now complete and operational. Since the commencement of SGR services up to March 2025, TRC has transported 2,054,828 passengers and generated 60.25 billion shillings.

64. **Honourable Speaker**, we have all witnessed that through SGR, travelling time between Dar es Salaam and Dodoma has been reduced from nine (9) to three (3) hours. In addition, the Mwanza – Isaka (Lot 5) has reached 63.16 percent completion. On the other hand, the Government has conducted test run for the SGR cargo wagons on 1st June, 2025.

65. **Honourable Speaker**, it is worth noting that Her Excellency Dr. Samia Suluhu Hassan initiated: the construction of the SGR Lot 3 (Makutupora–Tabora, 368 km), whose implementation has reached

14.53 percent; Lot 4 (Tabora – Isaka, 165 km), at 6.65 percent; Lot 6 (Tabora – Kigoma) and Lot 7 (Uvinza – Musongati), all of which were not in place when Her Excellency the President assumed office. The Government intends to expand the SGR network across the country. In pursuit of this, the Government continues to mobilize resources from various development stakeholders, including investors, through a Public-Private Partnership (PPP).

66. ***Honourable Speaker***, mobilization of resources will facilitate the construction of the SGR for the remaining areas comprising the lots from Kaliua – Mpanda – Karema (321 km); Mtwara – Mbamba Bay and Spurs of Liganga and Mchuchuma (1,000 km); Tanga – Arusha – Musoma (1,028 km); Dar es Salaam City Railway (166 km); and Dodoma City Railway (107 km). In addition, the Governments of Tanzania, Zambia and China have signed a Memorandum of Understanding (MoU) to improve the operations of TAZARA.

Infrastructure

Transport

67. **Honourable Speaker**, in 2024/25, the Government has continued to invest in ports in order to stimulate development activities in the country especially in agriculture, mining and production, as well as distribution of goods and services. The Government in collaboration with the private sector, has achieved various milestones through investments in ports particularly Dar es Salaam Port.

68. **Honourable Speaker**, those achievements include: increase in customs revenue where for the period of July 2024 to February 2025, a total of 8.26 trillion shillings has been collected, equivalent to an increase of 1.18 trillion shillings compared to 7.08 trillion shillings collected in the same period in 2023/24; meanwhile operation costs of Dar es Salaam Port have decreased from 975.0 billion shillings to 685.2 billion shillings. This has provided the Government with additional resources which have been directed for port improvement including

construction of the Tank Farm at Dar es Salaam Port.

69. **Honourable Speaker**, other achievements include the construction and rehabilitation of Songwe (Mbeya), Mtwara, Songea, Iringa, Geita, Msalato, Kigoma, Tabora, Sumbawanga, Shinyanga, Musoma airports; and strengthening Air Tanzania Company Limited (ATCL) by procuring seven (7) aircrafts, of which six (6) are for passengers and one (1) is for cargo, making a total of 16 aircrafts from nine (9) in 2020/21.

Works

70. **Honourable Speaker**, achievements recorded include: expansion of road network under TANROADS that connect districts, regions and neighbouring countries from 36,361.95 km in 2021 to 37,435.04 km in April 2025; completion of construction of major bridges including Tanzanite Bridge (Dar es Salaam), Wami (Coast Region), Ruhuhu (Ruvuma), Mpwapwa (Dodoma), Msingi (Singida) and Kigongo – Busisi (Mwanza), as well as

the ongoing construction of other major bridges such as Lower Mpiji, Simiyu and Pangani; and completion of the Bus Rapid Transit (BRT) Phase II, and ongoing construction of Phases Three (III), Four (IV) and Five (V).

71. **Honourable Speaker**, the Sixth Phase Government has increased TARURA budget by sixfold. This has facilitated road expansion in urban and rural areas. In addition, the construction, rehabilitation and maintenance of road infrastructure through TARURA has been carried out extensively, whereby the construction of gravel roads increased from 24,493 kilometers in 2020 to 44,372.21 kilometers in April 2025, equivalent to an increase of 81.16 percent.

72. **Honourable Speaker**, total tarmac roads constructed increased from 2,025 km in 2020 to 3,467.3 km in 2025, equivalent to an increase of 71.22 percent. Further, the road network expanded from 108,946.18 km in 2020 to 144,429.77 km in 2025, equivalent to 32.57 percent increase.

Energy

73. **Honourable Speaker**, the Government has made significant improvements in the energy sector to ensure availability of reliable and affordable energy. The achievements attained include: the construction of the Julius Nyerere Hydropower Project (2,115 MW) is completed by 99.93 percent and operational; electrification of all 12,318 villages in mainland Tanzania; continue with the construction of the East African Crude Oil Pipeline (EACOP) project; and the completion of 400 kV power transmission lines from Singida to Arusha, 400 kV from Nyakanazi to Kigoma and 132 kV from Tabora to Urambo.

74. **Honourable Speaker**, the government continues with preparations for implementation of the Liquefied Natural Gas (LNG) processing project and conducting exploration and development activities for oil and natural gas in strategic blocks of Songo Songo West, Mnazi Bay North, Eyasi-Wembere and Blocks 4/1B and 4/1C; distribution of natural gas to institutions, industries and households as well

as promoting usage of Compressed Natural Gas (CNG) in motor vehicles. Further, the Government has completed connection of all regions into the National Power Grid.

75. ***Honourable Speaker***, the Government has continued to enhance accessibility and usage of clean cooking energy in the country, whereby Her Excellency Dr. Samia Suluhu Hassan is the champion of this historic initiative. The Government developed and continues to implement the National Clean Cooking Strategy (2024 – 2034) which aims to ensure 80 percent of Tanzanians adopt clean cooking solutions by 2034. This initiative is designed to reduce reliance on firewood and charcoal which are major drivers of deforestation and sources of health hazards caused by smoke from traditional cooking practices. This is a significant step towards improving social wellbeing and sustainable development for Tanzanians. It underscores the transition of urban living to every village.

Social Services

Health

76. **Honourable Speaker**, the health sector has continued to achieve various milestones due to significant investments made, including: Improvement of health services infrastructure, whereby the number of health facilities in the country increased from 8,458 in 2020 to 9,826 in 2024; completion of construction of the first phase and commencement of provision of health services at new Regional Referral Hospitals in Songwe, Geita, Simiyu and Katavi regions; construction of 129 new district hospitals equivalent to an increase of 31.63 percent of the target of 98 hospitals; and improvement of emergency services, whereby the number of hospitals with Emergency Medical Departments have increased from seven (7) hospitals in 2020 to 116 hospitals in 2024.

77. **Honourable Speaker**, other achievements attained from 2020 to 2024, include: increase of Intensive Care Units (ICUs) from 14 to 73; increase of ambulances from 540 to 1,267; improvement of

maternal and child health services, where the number of health centers providing Comprehensive Emergency Obstetric and Newborn Care services has increased from 340 centers to 523 centers; improved availability of medicines, equipment, medical supplies and reagents whereby availability of medicines has increased from 73 percent to 86 percent; increase of diagnostic equipment whereby MRI machines increased from four (4) to 13, CT scans from 12 to 45 and Digital X-rays from 73 to 491; and the procurement of PET scan for cancer diagnosis.

78. ***Honourable Speaker***, currently, there are health centres in every division and strategic wards, based on their geographical location and population density. Further, MAMA has been instrumental in the construction of zonal, referral, regional and district hospitals in previously underserved areas. This has been complemented by the upgrading of health infrastructure and the deployment of advanced medical equipment in existing hospitals,

aimed at enhancing accessibility and quality of healthcare services at the subnational level.

79. ***Honourable Speaker***, the Government has enacted the Universal Health Insurance Act No.13 of 2023 and continues to create enabling environment for its implementation. This marks a significant policy milestone aimed at achieving health coverage for all Tanzanians particularly low-income earners.

Education

80. ***Honourable Speaker***, the Government has continued to implement education sector priorities by taking various initiatives such as an increase in number of primary and secondary schools. During the period, the number of classrooms in primary schools increased from 128,425 in 2020 to 155,330 in 2024, and secondary schools from 46,928 in 2020 to 81,052 in 2024. Further, the Government has increased the opportunities for girls to access education by constructing 26 girls' high schools (Form Five and Six) across 26 regions of the country.

81. **Honourable Speaker**, the Government has continued implementing the fee free education program from pre-primary to advanced level by increasing its budget from 312.1 billion shillings in 2020 to 1.3 trillion shillings in 2024. The increase in budget allocation has contributed to an increase in student's enrollment from 14,940,925 in 2020 to 16,155,281 in 2024.

82. **Honourable Speaker**, the Government has completed the construction of 29 technical and vocational education training institutions which are currently operational, continued construction of 65 institutions, and renovated 29 technical and vocational training centers. These efforts have enabled an increase in students' enrollment in technical and vocational training institutions from 344,815 in 2020 to 440,000 in 2024. Moreover, to ensure that all Tanzanian children have equal access to education, the Government led by our caring and attentive MAMA began providing loans to students in tertiary-level colleges for priority courses.

83. ***Honourable Speaker***, likewise, the Government has continued to increase the students loan budget for higher and tertiary education from 464.0 billion shillings in 2020/21 to 787.4 billion shillings in 2024/25. This has increased the number of loan beneficiaries from 145,000 students in 2020/21 to 245,799 students in 2024/25. Further, the Government raised the daily student stipend to 10,000 shillings.

84. ***Honourable Speaker***, the Sixth Phase Government has made reforms in the education system and curriculums, whereby compulsory basic education is now up to Form Four, with an emphasis on vocational education. Such reforms were lastly made in 1977, when the primary education system was reformed and Universal Primary Education (UPE) program was introduced.

Water

85. ***Honourable Speaker***, the Sixth Phase Government has successfully completed long-stalled water projects including: Same – Mwanga - Korogwe

Water Supply Project, which began in 2014 and completed in March 2025, with the capacity of serving about 456,000 people; and Bunda Water Supply Project, which began in 2012 and completed in 2022, with the capacity of serving about 227,450 people.

86. ***Honourable Speaker***, in addition, construction of a water intake structure for the Kigoma Urban Water Supply Project, which began in 2015 and completed in 2022, with the capacity of serving about 215,000 people and Mugango – Kiabakari - Butiama Water Supply Project, which began in 2020 and completed in 2025, with the capacity of serving more than 100,000 people.

87. ***Honourable Speaker***, the Government has successfully procured 25 sets of drilling rigs, which have enabled the drilling of 1,221 bore holes and five (5) sets of machines which have facilitated the construction of 16 dams across the country. In addition, the Unified Water Billing System has been developed and operationalized. These systems have

improved collection of non-tax revenue from water and sanitation services, thereby ensuring sustainability of the services. Furthermore, the Government has reviewed the National Water Policy 2002 Edition 2025 whose implementation will accelerate and facilitate access to water service across the country.

88. **Honourable Speaker**, the overall implementation of various water projects has increased access to clean and safe water. From 2020 to December 2024, access to water provision services have increased to an average of 83.0 percent from 70.1 percent in rural areas and 91.6 percent from 84.0 percent in urban areas.

Productive sectors

Agriculture

89. **Honourable Speaker**, achievements in the agricultural sector (crops) include: sector growth from 2.7 percent in 2022 to 4.0 percent in 2024; food crop production increased from 17,148,290 tonnes in 2021/22 to 22,803,316 tonnes in 2023/24, and

production of fertilizer from 32,239 tonnes in 2021/22 to 158,628 tonnes in 2024/25. Thus, increase food sufficiency in the country by 128 percent.

90. **Honourable Speaker**, in addition, the Government completed the construction of 46 warehouses and 20 grain storage sheds thus increasing storage capacity from 200,000 tonnes to 700,000 tonnes. Further, the Government envisages to implement the establishment of 1,000 agriculture equipment centers under the Mechanization Program and procurement of 10,000 tractors to facilitate farmers' access to tractors from agricultural equipment centers through subsidy. Moreover, irrigation schemes have increased from 560,000 hectares in 2021/22 to 960,000 hectares equivalent to 80 percent of the target of 1.2 million hectares and 780 projects of more than 500,000 hectares are ongoing.

Fisheries

91. ***Honourable Speaker***, under the fisheries sector the following achievements have been attained: Construction of Kilwa Masoko fishing port, which has reached 81.9 percent; increase in export of fishery products from 167,256.16 tonnes to 199,387.26 tonnes; and procurement of 219 modern fishing boats valued at 19.7 billion shillings. These boats have been distributed as follows: 144 for the Coastal regions; 55 in Lake Victoria; 14 in Lake Tanganyika; four (4) in Lake Nyasa; and two (2) in Lake Rukwa. In addition, a total of 248 fish cages have been distributed to fish farmers in Lake Victoria and Lake Tanganyika benefiting 1,213 individuals from 17 cooperative societies, 31 groups, and individual farmers.

Livestock

92. ***Honourable Speaker***, the achievements attained in the livestock sector include an increase in: beef processing industries for export from three (3) to seven (7); exported beef from 1,669 tonnes to

14,701 tonnes; pastured land from 2,788,901.17 hectares in 2020/21 to 3,489,701.13 hectares in 2024/25. Further, the Government procured 1,630 heifers and distributed to five (5) Government ranches as well as construction of 19 dams worth 10.69 billion shillings to ensure availability of water for livestock.

93. ***Honourable Speaker***, in order to strengthen and develop cooperative societies and ultimately boost the agriculture sector, Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, launched the Tanzania Cooperative Bank on April 27, 2025. The bank started with a capital of 58 billion shillings whereby services offered by the bank are expected to facilitate productive sectors, create employment opportunities, and stimulate economic activities across the country. Further, in improving extension services, the Government procured and distributed 7,944 motorcycles to livestock and crops extension officers in 184 Local Government Authorities.

Industries, Trade and Investment

94. ***Honourable Speaker***, the Sixth Phase Government has continued to take specific measures to improve and strengthening business and investment environment in the country. Measures taken include amendment of 12 laws as well as abolishing and reducing approximately 383 rates for levies, fees and fines identified as impediments to business operations. In addition, the Government has started preparations for the Second Blueprint for Regulatory Reforms to improve the Business Environment aimed at: attracting both foreign and domestic investments; increasing employment opportunities; formalizing the informal sector; improving enabling infrastructure; ensuring access to international markets for local products; and enhancing competitiveness and quality.

95. ***Honourable Speaker***, the Sixth Phase Government has continued to support the construction and expansion of agro-processing industries, as well as industries that manufacture highly demanded goods using locally available raw

materials, ensuring their availability, job creation and boosting exports. Through these efforts, new industries have been constructed while others being expanded, leading to self-sufficiency in certain products such as tiles, glass, iron sheets, clinker, and cement.

96. ***Honourable Speaker***, the Government is continuing to implement strategies aimed at reducing the importation of insufficiently manufactured goods by facilitating establishment of new industrial projects including fertilizer and sugar factories to enhance domestic production capacity. The tax measures being proposed today have taken into account the efforts to protect local industries, support industrial expansion and establishment of new industries.

Mining

97. ***Honourable Speaker***, since the Sixth Phase Government assumed the office, the mining sector contribution to GDP has increased from 6.8 percent in 2020 to 9.5 percent in 2024. In addition, the

growth rate of the mining sector has increased from 7.3 percent in 2020 to 8.3 percent in 2024. During the period, the Government has continued to review laws and regulations as well as improving various infrastructure, including energy and water supply at mining sites. This has created an enabling environment for investment and enhanced efficiency in mining activities.

98. **Honourable Speaker**, other achievements include increase in non-tax revenue collection from 587.3 billion shillings in 2020/21 to 875.6 billion shillings from July 2024 to April 2025; control smuggling of minerals; expansion of investment in mining activities; reviving gemstone auctions; and procurement of 10 drilling rigs for artisanal and small-scale miners.

99. **Honourable Speaker**, in addition, the Government has established gold national Foreign Reserves, whereby as of May 2025, the Bank of Tanzania had purchased approximately 4.8 tonnes of refined gold within the country. This indicates a

positive outlook on our growing capacity to add value to our natural resources.

Natural Resources and Tourism

100. **Honourable Speaker**, the Sixth Phase Government has continued to strengthen the natural resources and tourism sector by developing and promoting various tourist attractions, including the establishment of special programs to promote Tanzania internationally, such as the films of Tanzania – The Royal Tour and Amazing Tanzania. Following these efforts, the number of tourists has increased from 1,183,416 in 2020 to 5,360,247 in 2024. Further, revenue from international tourists has increased from USD 715.0 million in 2020 to USD 3.9 billion in 2024.

101. **Honourable Speaker**, these achievements have enabled Tanzania to gain international recognition, ranking ninth (9th) globally and third (3rd) in Africa in 2024 for the growth in tourism-related revenue compared to the period before the COVID-19 pandemic. Further, Tanzania has been recognized as

Africa's Leading Tourism Destination in 2024, and the Serengeti National Park has continued to be the winner of the award for the world's best national park for five (5) consecutive years from 2019 to 2024.

Good Governance

102. **Honourable Speaker**, in enhancing the principles of good governance, Her Excellency Dr. Samia Suluhu Hassan has strengthened the implementation of governmental functions through the adoption of the 4Rs philosophy - Reconciliation, Resilience, Reform and Rebuild. The philosophy is designed to foster national unity, promote mutual tolerance, build consensus and reconstruct the nation with a view of sustaining peace and stability. It is important to recall the Father of our Nation, the Late Mwalimu Julius Kambarage Nyerere, who underscored the significance of safeguarding peace where he stated, ***If we do not protect peace, we will regret when we no longer have the ability to restore it.***

103. **Honourable Speaker**, to ensure equitable, transparent and timely access to justice for all, Her Excellency the President, established the Commission for Criminal Justice to undertake a comprehensive review of the national criminal justice system. The Commission proposed a number of strategic reforms aimed at addressing systemic challenges such as the abuse of power, delays in the delivery of justice and infrastructural constraints within the law enforcement sector. In response to these recommendations, the Government has initiated the integration of ICT systems across the Judiciary, Police Force and the National Prosecutions Service Office, and has also expanded prosecution offices at district level.

104. **Honourable Speaker**, the Government continues with implementation of the Samia Legal Aid Campaign, by providing legal education and assistance to the population in need. The campaign has significantly contributed to enhance citizens' access to justice and has raised public awareness of the 1977 Constitution of the United Republic of

Tanzania. Further, the Government has undertaken the revision of 446 principal laws with the objective of strengthening citizens' access to justice in various matters.

Union

105. ***Honourable Speaker***, as we all know, our union marked 61st anniversary in April 2025. Sincerely, I would like to take this opportunity to congratulate and thank Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, and His Excellency Dr. Hussein Ali Mwinyi, the President of the Revolutionary Government of Zanzibar, for their outstanding leadership in safeguarding and upholding our unique union. Likewise, I extend my gratitude and congratulations to Honourable Dr. Philip Isdor Mpango, the Vice President of the United Republic of Tanzania, for his outstanding performance, particularly in overseeing and coordinating union matters.

106. **Honourable Speaker**, our union is a cherished treasure that has enabled us to steadily achieve various targets and goals as a nation and for both parties to the union. Since its establishment, our governments have continued to collaborate in addressing and resolving existing and emerging union matters. I therefore urge my fellow Tanzanians to continue upholding the values of our Union by fostering love and unity that bind us together.

Economic Diplomacy

107. **Honourable Speaker**, the Government has pursued efforts to strengthen cooperation and relations between our country and other nations, regional economic communities and international organizations. These relations facilitated: access to employment opportunities in regional and international institutions; availability of grants and loans; strengthening regional integration for mutual interests; increase in investors and tourists; access to new markets for goods and services abroad; and increase in international scholarship opportunities for Tanzanians. These achievements demonstrate the

Sixth Phase Government's firm commitment in bringing development to Tanzanians through economic diplomacy and international cooperation.

Environment and Climate Change

108. **Honourable Speaker**, the Sixth Phase Government continues to take firm measures to mitigate the impacts of climate change. Among these measures is the implementation of the National Environmental Master Plan for Strategic Interventions (2022 – 2032), which aims to address environmental challenges in the country. Likewise, the Government has established the National Carbon Monitoring Center (NCCMC) to strengthen the management and maximize the benefits of carbon trading in the country.

109. **Honourable Speaker**, in ensuring economic resilience to climate change, the Government is implementing various environmental conservation programs which include review of laws, regulations and procedures. Moreover, the Government continues to benefit from various environmental

programs supported by Development Partners, including the IMF through the Resilience and Sustainability Facility (RSF) Window.

Development of Dodoma Capital City

110. ***Honourable Speaker***, the Government has honoured the vision of the Father of the Nation, the Late Mwalimu Julius Kambarage Nyerere by relocating the Central Government operations to the Capital City, Dodoma. Implementation of the vision began with previous government phases and gained the momentum in the Fifth Phase Government under the leadership of the Late Dr. John Pombe Joseph Magufuli. The work is still ongoing under the Sixth Phase Government and achievements recorded so far include completion of the construction of the State House in Chamwino and its infrastructure; as well as the headquarters of the Tanzania Judiciary (Judiciary Square).

111. ***Honourable Speaker***, the Government also continues with the construction of: 34 Government office buildings and infrastructure in the

Government City – Mtumba as well as the headquarters of various Government institutions; Msalato International Airport; and outer and inner ring roads. Completion of these buildings and infrastructure in Dodoma is expected to enable citizens to easily access services and beautify the city, thus becoming one of the tourist attractions.

Financial Sector

112. ***Honourable Speaker***, the Government is implementing various strategies to increase financial inclusion in the country, including the development and operationalization of the Tanzania Instant Payment System (TIPS). Further, to ensure affordable transaction costs, the Bank of Tanzania issued guidelines which put cap on the interbank transfer costs, from more than 10,000 shillings per transaction to a cost not exceeding 2,000 shillings.

113. ***Honourable Speaker***, similarly, the Bank has issued a circular instructing financial service providers to reduce transfer transaction costs between banks and mobile money from more than 12,000

shillings to a cost not exceeding 5,000 shillings. The circular aims to protect consumers and ensure affordability to the public with effect from 1st July 2025.

114. ***Honourable Speaker***, in line with these efforts, the Government will continue to collaborate with financial service providers in implementing reforms aiming at promoting cashlite economy. In addition, the Government envisages to launch a strategy that aims at promoting the use of financial and digital payment services. This strategy aims to improve policies, laws, and guidelines related to digital payments. Therefore, I urge financial service providers to continue lowering the digital transaction costs to enable individuals to make digital payments at an affordable cost.

115. ***Honourable Speaker***, the Sixth Phase Government has continued to create an enabling environment to ensure that the private sector accesses credit in a timely and affordable manner. During this period, lending to the private sector

increased from 20,308.3 billion shillings in 2020 to 36,097.4 billion shillings in 2024. This increase was attributed to: the effective implementation of monetary and fiscal policies; provision of financial education across the country; and improvement in the investment and business environment. Further, growth of credit to private sector has facilitated capital increase for investors, thereby stimulating various economic activities.

116. ***Honourable Speaker***, on the other hand, the Government has continued to strengthen liquidity of the Tanzania Agricultural Development Bank (TADB). The bank's capital increased from 76.72 billion shillings in 2020 to 507.06 billion shillings in 2024. The strengthening of TADB has enabled the issuance of loans amounting to 712.58 billion shillings which benefited 361,809 small, medium, and large-scale farmers. In addition, TADB facilitated the issuance of loans worth 318.85 billion shillings through the Smallholder Credit Guarantee Scheme (SCGS). These loans benefited 572,303 farmers, 505 agricultural

SMEs, and 529 Agricultural Marketing Cooperative Society (AMCOS) and farmer groups.

Civil Servants and Retirees Benefits

117. **Honourable Speaker**, the Sixth Phase Government has maintained efforts to improve welfare of civil servants and retirees as a part of implementation of the 2020 CCM Election Manifesto. During this period, major milestones were attained including promotion of approximately 476,470 public servants whereby a total of 689.9 billion shillings was spent. This has motivated public servants and improved quality of services to citizens. In addition, from 2021/22 to May 2025, the Government paid salary arrears amounting to 318.37 billion shillings to 187,152 public servants and retirees.

118. **Honourable Speaker**, in 2022/23, Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, increased the minimum wage from 300,000 shillings to 370,000 shillings, equivalent to 23.3 percent increase. The increment aimed at increasing the motivation of civil

servants and enabling them to afford the cost of living. Further, in recognition of the contribution of public servants to the development of our Nation, and as a loving and caring MAMA, on 1st May 2025, during the International Workers' Day celebrations, Her Excellency, the President has once again raised the minimum wage from 370,000 shillings to 500,000 shillings, equivalent to an increase of 35.1 percent. I would like to assure this Parliament that the budget has taken into account this increase. We should therefore expect to see this increment reflected in our salaries starting from July 2025.

119. **Honourable Speaker**, the Sixth Phase Government recognizes the importance and significant contribution of retirees in the development of this Nation. In light of this, in 2025/26, the Government will increase the monthly minimum pension for retirees paid by the Treasury from 100,125.9 shillings to 250,125.9 shillings, equivalent to an increase of 149.8 percent with effect from July 2025.

120. **Honourable Speaker**, I would like to assure Tanzanians that the Government continues to ensure the social security funds remain resilient and sustainable in paying all retirees' benefits. In pursuing that objective, the Government paid arrears amounting to 2.67 trillion shillings from 2021 to May 2025. Out of that, 2.18 trillion shillings are arrears owed to PSSSF for the benefits paid to retirees employed before 1999 (Pre-99), 433.71 billion shillings are long-term arrears of NSSF, and 63.52 billion shillings are arrears of the Pension Property Limited (PPL).

121. **Honourable Speaker**, in addition, the Government has developed a strategy to clear all the Pre-99 arrears within three (3) years. For 2025/26, through a non-cash bond, the Government has allocated 630 billion shillings for the Pre-99 arrears and 180 billion shillings to settle arrears of the National Health Insurance Fund (NHIF). These efforts demonstrate that **MAMA** is determined.

Employment Opportunities

122. **Honourable Speaker**, through reforms on policies, plans and programs; the Government has improved investment and business environment. These reforms have stimulated economic activities and created employment opportunities in both formal and informal sectors. As a result, a total of 8,084,204 jobs have been created from November 2020 to February 2025. Thus, the number of jobs created has surpassed the target of eight (8) million jobs set under the 2020 CCM Election Manifesto. **Kidumu Chama Cha Mapinduzi!**

Public - Private Partnership (PPP)

123. **Honourable Speaker**, I would like to inform your Esteemed Parliament that four (4) PPP Agreements with a total capital expenditure of 681.53 billion shillings have been signed in 2024/25 for operation of bus services with respect to Bus Rapid Transit Projects, Phase I (Kimara – Kivukoni – Gerezani and Morocco) and Phase II (Mbagala – Kivukoni, Mbagala – Morocco via Chang’ombe and Mbagala – Gerezani). These flagship projects will

increase efficiency in operations and service delivery in Bus Rapid Transit network and reduce pressure to the Government budget. The Government will continue to provide more enabling environment for the private sector to participate in PPP projects in order to improve provision of public goods and social services.

124. **Honourable Speaker**, it should be noted that, what I have just explained are some of the achievements attained in various sectors under the leadership of Her Excellency, the President. Detailed achievements have been presented by honourable ministers when presenting their respective sectoral budgets. Therefore, I urge honourable members of parliament to narrate these achievements to the citizens as we approach the General Election in October 2025.

V. BUDGET ESTIMATE FOR 2025/26

125. **Honourable Speaker**, the Government budget estimates for 2025/26 were prepared in accordance with National Development Vision 2025, the Third -

National Five-Year Development Plan (2021/22 - 2025/26); the 2020 CCM Election Manifesto; East African Development Vision 2050; Agenda 2063 “The Africa We Want”; Agenda 2030 for Sustainable Development Goals; as well as directives, guidelines and other regional and international agreements that Tanzania has ratified.

126. **Honourable Speaker**, the Government budget for 2025/26 is the fifth and final in the implementation of the Tanzania Development Vision 2025 (TDV 2025) and the Third National Five-Year Development Plan (2021/22 – 2025/26) with the theme: **“Realising Competitiveness and Industrialization for Human Development”**. Further, the overarching theme of the 2025/26 budget, as agreed upon by the East African Community Partner States, is **“Inclusive Economic Transformation through Domestic Resource Mobilization and Resilient Strategic Investment for Job Creation and Improved Livelihoods”**

Macroeconomics targets

127. ***Honourable Speaker***, considering the trends of various macroeconomic indicators and implementation of the Government budget, macroeconomic policy targets for 2025/26 are as follows:

- (i) Accelerate real GDP growth rate to 6.0 percent in 2025 from 5.5 percent in 2024;
- (ii) Control inflation rate and ensure it remains within single-digit range of an average of 3.0 - 5.0 percent in the medium term;
- (iii) Domestic revenue is estimated to reach 16.7 percent of GDP in 2025/26 from 15.8 percent in 2024/25;
- (iv) Tax revenue is projected to reach 13.3 percent of GDP in 2025/26 from 12.8 percent in 2024/25;
- (v) Fiscal deficit (including Grants) is estimated to be 3.0 percent of the GDP in 2025/26 from 3.4 percent in 2024/25; and
- (vi) Maintain foreign exchange reserves sufficient to cover at least four (4) months of imports of goods and services.

Budget Assumptions

128. ***Honourable Speaker***, preparation of macro-economic targets for 2025/26 were based on the following assumptions: increased private sector participation in investment and business activities; continue to build resilience against the effects of disasters including drought, complex geo-politics, pandemic diseases and floods; strengthened global economy and price stability in the financial and commodity markets; improved food security; and peace, security, unity and stability maintained within and in the neighbouring countries.

Priority areas for 2025/26

129. ***Honourable Speaker***, this budget will implement and finalize the ongoing programs, projects, and interventions that contribute to the main pillars of the Third Five-Year National Development Plan 2021/22 - 2025/26, which are: realizing an inclusive and competitive economy; deepening industrialization and service provision; investment and trade promotion; and human and

skills development to ensure achievement of Vision 2025's goals.

130. **Honourable Speaker**, some key priority areas for 2025/26 budget are: completing implementation of flagship and strategic projects; strengthening productive sectors which have multiplier effect in the economy; enhancing human capital development especially in the social service sectors; and improving investment and business environment to attract private sector participation in economic activities.

131. **Honourable Speaker**, other specific priority areas include financing: wages and salaries and entitlements of public servants; the 2025 General Elections; construction and rehabilitation of stadiums for AFCON 2027 tournaments; and servicing the public debt. Further, I would like to emphasize that the 2025 General Election will be fully financed using our own resources.

132. **Honourable Speaker**, the specific development projects within priority areas that will be

implemented by the Government in the 2025/26 budget have been outlined in detail in the speech delivered this morning by Honourable Prof. Kitila Alexander Mkumbo (MP), Minister of State, President's Office – Planning and Investment, when presenting the National Economic Survey for the year 2024 and the Annual National Development Plan for 2025/26.

133. ***Honourable Speaker***, in his speech, he also presented a report on climate assessment of climate relevant projects as part of the Annual Development Plan 2025/26. The purpose of this assessment was to ensure adherence to climate actions during project implementation. I take this opportunity to assure your Esteemed Parliament that the Government is prepared and will ensure the availability of funds to enable timely implementation of development projects.

134. ***Honourable Speaker***, the preparation of the Tanzania Development Vision 2050 demonstrates the commitment of the Sixth Phase Government under

Chama Cha Mapinduzi (CCM) in advancing achievements attained from the Tanzania Development Vision 2025, particularly in improving the well-being of citizens. In this regard, I urge and request citizens to continue trusting and vote for CCM in the general election scheduled for October 2025.

Strategies to Increase Revenue

135. **Honourable Speaker**, in 2025/26, the Government will continue to take various measures to enhance revenue collection including:

- (i) Educate and enforce the use Electronic Fiscal Device (EFD) and issuance of receipts;
- (ii) Improve revenue collection systems from sources that are administered by regulatory authorities;
- (iii) Improve TAUSI system to ensure that all revenue sources from Local Government Authorities are incorporated in the system;
- (iv) Increase efficiency of revenue collection systems for corporations, public institutions,

- and agencies to ensure dividends and eligible contributions are timely submitted;
- (v) Implement Blueprint for Regulatory Reforms to improve the business and investment environment; and
 - (vi) Promote the use of digital payments of goods and services.

Expenditure Management Strategies

136. ***Honourable Speaker***, in 2025/26, expenditure management strategies include:

- (i) Continuing to manage and strengthen proper use of IT systems in the implementation of Government activities, including human resource management systems, and financial as well as asset management systems;
- (ii) Strengthening accountability and control in the use of public funds by adhering to the existing laws, regulations and procedures to close loopholes with the aim of obtaining value for money; and
- (iii) Strengthening monitoring and evaluation in the implementation of projects to ensure their

effective implementation and avoid cost overruns.

VI. REFORMS ON THE TAX STRUCTURE, FEES, LEVIES AND OTHER REVENUE MEASURES

137. ***Honourable Speaker***, the reforms for Financial Year 2025/26 have taken into account conflicts and trade wars between developed countries, as the United States pronounced various policy changes aimed at transforming its economy. In addition, the reforms also aim to find new sources of revenue, strengthen the management and collection of domestic revenue and control the loss of Government revenue.

138. ***Honourable Speaker***, the Government will continue to maintain a stable and predictable tax system that aims to stimulate various wealth-generating activities within the country by focusing on strategic economic sectors such as industry, mining, agriculture, livestock and fisheries, energy, transport and logistics, and the social sectors of

education and health in order to continue to improve social well being leading to overall economic growth, increased employment and ultimately reduce the hardship of the people's lives ("Macro economic objectives for economic growth").

139. **Honourable Speaker**, proposed reforms are expected to increase government revenue by 4,260,023.77 million shillings in 2025/26. The ammendments will cover the followings Laws:

1. The Value Added Tax Act, CAP 148;
2. The Income Tax Act, CAP 332;
3. The Excise (Management and Tariff) Act, CAP 147;
4. The Tax Administration Act, CAP 438;
5. The Local Government Finance Act, CAP 290;
6. The Insurance Act, CAP 394;
7. The Import Control Act, CAP 276;
8. The Budget Act, CAP 439;
9. The Public Finance Act, CAP 348;
10. The Export Tax Act, CAP 196;
11. The Registration and Identification of Persons Act, CAP 36;

12. The Planning Commission Act, CAP 127;
13. The Wildlife Management Act, CAP 283;
14. The National Parks Act, Cap. 282;
15. The Treasury Registrar (Powers and Functions) Act, Cap. 370;
16. The Ngorongoro Conservation Area Act, Cap. 284;
17. The Mining Act, CAP 123;
18. The Trade and Service Marks Act, CAP 36;
19. The Fair Competition Act, CAP 285;
20. National Environmental Management Council;
21. The Investment and Special Economic Zones Act, 2025;
22. Road Traffic (Motor Vehicles Registration) Regulations 2024;
23. The East African Community Customs Management, 2004;
24. Business Licensing Act, CAP 101;
25. Revenue sources for HIV/AIDS Control and Financing of Universal Health Coverage;
26. Reforms on various Fees and Charges of Government Institutions as well as the implementation of BLUEPRINT for improving Business Environment; and

27. Minor amendments in tax laws and other laws.

1. The Value Added Tax Act, CAP 148

140. **Honourable Speaker**, I propose to make amendments in the Value Added Tax Act, CAP 148 as follows:

- i. To exempt Value Added Tax on pesticides identified under HS Codes 3808.61.00, 3808.62.00 and 3808.69.00. The measure is intended to provide relief to farmers in obtaining pesticides and thereby increase crop production in the country. Further, the measure aims to comply with equity principle of taxation since other types of pesticides are exempted from this tax;
- ii. To exempt Value Added Tax on re-insurance transactions between insurance companies and re-insurance companies. The measure is intended to increase the competitiveness of local companies, promote the growth of insurance sector and encourage the use of

insurance to mitigate the impacts of unforeseen disasters in the country;

- iii. To zero rate Value Added Tax on textile products (fabric and garments) made from locally grown cotton for a period of one year. This measure is intended to provide relief to farmers and textile manufacturing industries in the country, especially during this period of trade rivalry between developed countries due to the United States announcement of various policy changes aimed at boosting its economy;
- iv. To zero rate Value Added Tax on locally produced fertilizers for a period of three years. The measure is intended to provide relief to farmers from costly fertilizers and consumers, especially at a time when the world is recovering from a global economic downturn;
- v. To exempt Value Added Tax on edible oil produced locally using locally grown seeds for a period of one year. Previously, this exemption

was granted for a period of one year through the Finance Act of 2024 and its expiry date is 30 June 2025. The measure is intended to continue to provide relief in the price of edible oil in the country;

- vi. To repeal the Value Added Tax Exemption granted on the purchase and importation of gaming supplies. This measure is intended to align with equity principle of taxation since other sports such as football that are within the scope of value added tax. This measure is expected to **increase** Government revenue by **322,022.5** million shillings;
- vii. To impose a condition for Value Added Tax exemption on tractor tires used in agricultural activities identified with HS Code 4011.70.00; dam liners identified with Heading 39.20; forks (HS Code 8201.90.00); rakes (HS Code 8201.30.00); and axes (HS Code 8201.40.00) to be granted after obtaining the approval of the Minister responsible for agriculture. This

measure aims at bringing relief to the agricultural sector and ensure that the exemption is used for intended purposes.

- viii. To repeal the Value Added Tax exemption on bitumen classified under HS Codes 2713.20.00 and 2715.00.00. The objective of this measure is to be in line with the Government's commitment to reduce ineffective exemptions in order to protect Government revenue and reduce expenditure related to the provision of tax exemptions. This measure is expected to **increase** Government revenue by an amount of **85,606.2** million shillings;
- ix. To exempt Value Added Tax on newspapers published locally only. The purpose of this measure is to provide relief on the cost of producing the news papers and make news more accessible. This measure is expected to **increase** Government revenue by **1,274.4** million shillings;

- x. To exempt Value Added Tax on natural gas sold to Compressed Natural Gas stations for motor-vehicles use only. The measure is intended to provide relief to investors, attract investment in Compressed Natural Gas stations for vehicles, reduce carbon emissions, and dependence on oil;
- xi. To exempt Value Added Tax on cooking gas tanks and cylinders under HS Code 7311.00.10 as well as carbonization furnace with HS Code 8417.80.00 used in the production of briquettes. The measure is intended to reduce the cost of acquiring these products with the aim to encourage the use of clean cooking energy in the country. This measure is expected to **reduce** Government revenue by **1,917.8** million shillings;
- xii. To amend item 15 (8) of part one of the Value Added Tax Exemptions Schedule by deleting the word “Liquified Petroleum and Natural Gases” and inserting the word “Liquified Petroleum

Gas”. The objective of this reform is to provide clarity and resolve the challenges in the provision of the relevant exemption and thus achieve the intended objectives. In addition, the analysis conducted has revealed that due to technological advancement, the word Liquified Petroleum and Natural gases is not used in the energy sector;

- xiii. To amend item 15 (9) of Part One of the Value Added Tax Exemptions Schedule by deleting the word “Compressed Petroleum and Natural gases” and inserting the word “Compressed Natural Gas for Motor vehicles” in order to provide clarity and resolve the challenges in the provision of the relevant exemption with the aim achieve the intended objectives. The analysis conducted has revealed that, due to the growth of technology, the word "Compressed Petroleum" is not used in the oil sector. This measure is expected to **increase** Government revenue by an amount of **132,436.3** million shillings;

- xiv. To amend item 15 of Part Two of the Value Added Tax Act, CAP 148, by deleting the exemption on non-CNG equipment such as natural gas pipes, transportation and distribution pipes, natural gas metering equipment, gas receiving units, flare gas system, condensate tanks and leading facility, system piping and pipe rack and condensate stabilizer and instead include CNG Compressor and CNG metering equipment as the relevant items qualified for exemption. These items are essential equipment used in CNG filling and metering stations. The objective of this measure is to ensure that the exemption benefits CNG station investors and thus is in line with the international agenda on the use of clean energy;
- xv. To amend item 15 (10) of Part One of the Value Added Tax Exemptions Schedule by deleting the word Compressed or Liquified gas cylinders for petroleum and natural gases for cooking and inserting the word Liquified Petroleum Gas

cylinders for cooking. This measure aims to clarify the difference between compressed natural gas (CNG) cylinders and Liquefied Petroleum Gas (LPG) cooking gas cylinders in line with the international agenda on clean energy. Furthermore, the analysis conducted has revealed that, due to technological advancements, there are no compressed natural gas cylinders for use as cooking energy;

- xvi. To include online marketplace platforms and network marketing platforms in the scope of the definition of online intermediation services. The aim of this measure is to expand the scope of taxation by providing a definition that will lead to resolving existing challenges in tax collection and administration where the current definition does not include such services in tax base. This measure is expected to **increase** Government revenue by **116,073.4** million shillings;
- xvii. To include non-resident online payment services platforms that use the infrastructure of

other service providers in the scope of financial intermediaries (online intermediation payment platforms) that provide services in the country from abroad. The aim of this measure is to increase the tax base;

- xviii. To impose a reduced Value Added Tax rate of 16 percent instead of 18 percent on the purchase of goods where payment is made online (B2C) and the consumer confirms that the payment invoice issued contains the correct amount of the transaction. The measure aims to encourage the use of online payment systems, reduce the use of hard cash and simplify tax administration by facilitating the availability of information on purchase transactions. This measure is expected to **reduce** Government revenue by **32,312.57** million shillings; and
- xix. To establish a Value Added Tax collection agency system on payments made to a registered seller. Through this system, the

following Institutions/Taxpayers/Sectors will become agents and will be required to collect 3 percent of VAT and submit it to TRA:- Ministry responsible for finance; Government Institutions that collect revenue and retain; as well as taxpayers registered to collect VAT as will be specified in the VAT Collection Agency Regulations. The objective of this measure is to increase efficiency in the collection of revenue arising from VAT. This measure is expected to **increase** Government revenue by **210,646.7** million shillings.

The Value Added Tax Measures altogether are expected to **increase** Government revenue by **833,829.1 million shillings**.

2. The Income Tax Act, CAP 332

141. ***Honourable Speaker***, I propose amendments to the Income Tax Act, CAP 332 as follows:

- i. To introduce income tax relief for the category of two-wheeled motorcycles, three-wheeled motorcycles (Bajaji), and goods carrying

vehicles with a load capacity not exceeding 500 kilograms, including “Guta”, by introducing a new procedure for estimating income tax as outlined in Table No. 2. The measure introduces indicative tax rates aiming to provide tax relief to the respective group and thereby facilitate the implementation of the law;

Table No. 1. The proposed income tax estimates for passenger and goods transporters using indicative tax rates per vehicle:

a) Class A: Passenger Service Vehicles

	Current Practice		Proposed Amendments	
No.	No. of Passenger	Rates	No. of Passenger	Rates
1.	N/A	N/A	Passenger not exceeding 5	120,000
2.	Passenger not exceeding 15	250,000	Passenger from 5 to 15	250,000

b) Class C: Goods Carrying vehicle

	Current Practice		Proposed Amendments	
No.	No. of Passenger	Rates	No. of Passenger	Rates
1.	N/A	N/A	Weight not more than 500kg	120,000
2.	Weight not more than 1Tonne	250,000	Weight of 500 kg and not more than 1Tonne	250,000

c) Class D: Private Hire Service Vehicles

	Current Practice		Proposed Amendments	
No.	No. of Passenger	Rates	No. of Passenger	Rates
1.	Motor Cycle	65,000	Motor Cycle	N/A
2.	Tricycle	120,000	Tricycle	N/A

- ii. To amend Section 12 of the Income Tax Act, CAP 332 to include retained earnings in the definition of the term "equity." This measure intends to stimulate the flow of capital into economic activities;
- iii. To introduce a withholding tax at a rate of 10% on retained earnings after six months. This measure intends to broaden the tax base and increase Government revenue. The measure is expected to **increase** Government revenues by **130,624** million shillings;
- iv. To impose income tax at a rate of 3.5% on income derived from the sale of forest products. The applicable tax rate will be paid in a single installment for each consignment value. This measure intends to enhance the formalization of the forestry sub-sector, ensure sustainable harvesting of the products, and broaden the tax base. The measure is expected to **increase**

Government revenue by **111,567.5** million shillings;

- v. To impose a withholding tax at a rate of 2% on payments arising from the purchase of raw salt from holders of a Primary Mining License (PML) or Artisanal Miners. This measure intends to address the challenges in tax collection within the sector by establishing a specific taxation mechanism for these producers. This measure is expected to **increase** Government revenue amounting to **4,151.3** million shillings;
- vi. To impose a withholding tax at a rate of 10% on commission payments derived from sport betting advertisements. This tax will be a final tax. This measure intends to align with the principles of tax equity and to broaden the tax base. This measure is expected to **increase** Government revenue by **6,787.2** million shillings;

- vii. To increase the withholding tax rate on insurance and re-insurance premium payments made to non-resident companies from 5% to 10%. The current rate has not been revised for nearly 13 years and does not reflect the dynamics of the economy over that period. This measure is expected to **increase** Government revenue by **178,988.6** million shillings;
- viii. To increase the withholding tax rate on payments for professional and management services provided in the extractive sector from 5% to 10%. This measure intends to broaden the tax base and align with global economic changes, as the current rate has not been adjusted for a long time. This measure is expected to **increase** government revenue by **7,427.7** million shillings;
- ix. Increase the Alternative Minimum Tax (AMT) rate paid by companies incurring losses for three consecutive years from 0.5% to 1%. This measure intends to enhance government

revenue and curb tax avoidance. This measure is expected to **increase** Government revenue by **222,583.8** million shillings;

- x. To reduce the limit ratio of the carrying forward losses from the previous years that can be deducted during the income tax calculation for businesses in mining, petroleum, oil and gas activities operating at a loss from 70 percent to 60 percent. The aim of this measure is to enable the Government to collect revenue earlier from the relevant sectors. This measure is expected to **increase** Government revenue by **123,610** million shillings; and
- xi. To abolish the income tax exemption granted for the initial 10-year period to investors registered in Special Economic Zones (EPZ and SEZ) when goods produced and services rendered within these zones are sold in the local market. The amendment aligns with the removal of provisions that specify such exemptions in the laws governing these

investors. These amendments go hand in hand with the deletion of the provisions specifying the relevant exemptions in the laws governing these investors. The aim of this step is to be in line with the Government's determination to reduce tax exemptions with the aim of protecting Government revenue. This measure is expected to **increase** Government revenue by **75,944.4** million shillings.

Income tax measures altogether are expected to **increase** Government revenue by approximately **861,684.5** million shillings.

3. The Excise (Management and Tariff) Act, CAP 147)

142. ***Honourable Speaker***, section 124(2) of the Excise (Management and Tariff) Act, CAP. 147, provides for annual adjustments to the specific excise duty rates on non-petroleum products, indexed to account for inflation and other key macroeconomic indicators;

143. **Honourable Speaker**, the Government introduced a 3-year excise duty freeze calendar effective from the Financial Year 2023/24, with the aim of enhancing policy stability and improving the investment and business environment. Furthermore, I propose to adjust the excise duty rates on other products as follows:

- i. To remove licensing fees of shilling 300,000 to manufacturers and importers of excisable goods. The measure is intended to reduce cost of producing and importing excisable goods, aligning with the Government's objective to lower the cost of doing business in the country. It is expected to **reduce** Government revenue by **1,517.1 million** shillings;
- ii. To reduce excise duty rate from 7,000 to 5,000 shillings per-litre on imported undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher and from 5,000 to 4,000 shillings per-litre on locally produced ethyl alcohol. The product is classified under HS

Code 2207.10.00. The measure is intended to ease the burden of duty payments while continuing to protect local manufacturers. It is expected to **reduce** Government revenue by **38.4 million** shillings;

- iii. To reduce excise duty on locally manufactured energy drinks with HS Code 2202.99.00 from 561 shillings to 134.2 shillings per litre. The measure is intended to provide relief to local manufacturers, enhance competitiveness and promote investment in the country. It is expected to **reduce** Government revenue by **170.2 million** shillings;
- iv. To introduce excise duty at a rate of 100 shillings per kilogram on imported crisps and 50 shillings per kilogram on locally manufactured crisps, classified under HS Codes 1905.90.90; 2005.20.00 and 2008.99.00. The measure is intended to curb negative externalities that arise from the excessive consumption of unhealthy food such as obesity

and widen tax base. It is expected to **increase** Government revenue by **6,475 million** shillings.

- v. To introduce excise duty at a rate of 10 percent on imported ice cream and other edible ice, whether or not containing cocoa and 5 percent on locally manufactured ice cream classified under HS Code 2105.00.00. The measure is intended to curb negative externalities that arise from the excessive consumption of ice cream and other edible ice, promote local investment, increase Government revenue and protect local manufacturers. It is expected to **increase** Government revenue by **119,465.5 million** shillings;
- vi. To introduce excise duty at a rate of 10 percent on imported sausages and similar products and 5 percent on locally manufactured, classified under HS Code 1601.00.00. The measure is intended to reduce negative health effects associated with consumption of the product,

promote local investment, increase Government revenue and protect local manufacturers. It is expected to **increase** Government revenue by **2,413.9 million** shillings;

- vii. To introduce excise duty at a rate of 10 percent on imported soap classified under HS Codes 3401.11.00; 3401.19.00; 3402.50.00 and 3402.90.00. The measure is intended to protect local manufacturers and employment creation. This measure is expected to **increase** Government revenue by **143,395.8 millions** shillings;
- viii. To introduce excise duty at a rate of 400 shillings per kilogram on imported matches under heading 36.05. The measure is intended to protect local manufacturers and promote local investment. It is expected to **increase** Government revenue by **6,399.8 millions** shillings;

- ix. To introduce excise duty at a rate of 10 percent on imported and local supply of imitation jewellery with heading 71.17. The measure aims to broaden tax base and it is expected to **increase** Government revenue by **5,676.6 millions** shillings;
- x. To introduce excise duty at a rate of 500 shillings per kilogram on imported margarine with heading 15.17. The measure is intended to protect local manufacturers of peanut butter as it is a substitute of margarine and it is expected to **increase** Government revenue by **38,442.6 millions** shillings;
- xi. To introduce excise duty at a rate of 20 percent on imported used tableware, kitchenware and other related products, of plastic, Wood, iron and aluminium under HS Codes 3924.10.00; 3924.90.00; 7323.91.00; 7323.92.00; 7323.93.00; 7323.94.00; 7323.99.00; 7418.10.00; 7615.10.10; 7615.10.90; heading 44.19; and 82.15. This measure is intended to

mitigate the environmental and health impacts associated with the use of such products. It is expected to **increase** Government revenue by **9,042.5 millions** shillings;

- xii. To introduce excise duty at a rate of 25 percent on imported and locally manufactured fireworks with HS Code 3604.10.00. The measure is intended to discourage the consumption of fireworks due to its environmental impacts and it is expected to **increase** Government revenue by **8,375.3 millions** shillings;
- xiii. To introduce excise duty at a rate of 30 percent on imported and locally manufactured parts of electronic cigarettes with HS Code 8543.90.00 and electronic cigarettes consumable liquids with HS Code 2404.12.00. The measure is intended to broaden tax base and discourage the consumption of these products due to their negative health effects. It is expected to **increase** Government revenue by **3,322.2 millions** shillings;

- xiv. To introduce carbon-based excise at a rate of 22,000 shillings (approximately 8 US\$) per metric ton of carbon produced from coal and natural gas. The measure is intended to broaden tax base and curb negative environmental impacts resulting from the use of these products. This measure is expected to **increase** Government revenue by **374,159 millions** shillings;
- xv. To increase excise duty from 5 percent to 10 percent on pay per view for the purpose of broadening tax base. The measure is expected to **increase** Government revenue by **113,376.8 millions** shillings;
- xvi. To increase excise duty from 20 percent to 25 percent on imported furnitures under heading 94.03 for the purpose of protecting and promoting local investment. It is expected to **increase** Government revenue by **5,814 millions** shillings;

- xvii. To increase excise duty from 0.45 shilling to 0.55 shilling per cubic feet of natural gas. The measure aims at enhancing fiscal sustainability and reflect the current economic realities and inflation. It is expected to **increase** Government revenue by **14,927.8 millions** shillings;
- xviii. To introduce excise duty at a rate of 10 percent to other service providers of money transfer and payment system who employs independent systems other than financial or telecommunication systems. The measure is intended to broaden tax base and enhance equity and fairness principle in taxation. It is expected to **increase** Government revenue by **220,055.7 millions** shillings;
- xix. To include manufacturers of wine under heading 22.05 who use ethanol as a raw material in the excise duty offsetting mechanism. The measure is intended to enhance the equity principle of taxation;

- xx. To exempt excise duty on un-denatured ethyl alcohol under HS Code 2207.10.00 used in manufacturing of goods other than alcohol, such as food flavor. The exemption will be granted upon recommendations and approval of the responsible Minister in the respective use. This measure is intended to reduce production costs, enhance competitiveness and increase exportation of these products. It is expected to **reduce** Government revenue by **180 millions** shillings.

The excise duty measures altogether are expected to **increase** Government revenue by **1,069,436.8 million** shillings.

4. The Tax Administration Act, CAP 438

144. **Honourable Speaker;** I propose to amend the Tax Administration Act, CAP 438 as follows: -

- i. To require a person to interface their system used in the issuance of electronic receipts with the system operated by the Tanzania Revenue

Authority for the purpose of enhancing voluntary tax compliance and facilitating tax administration; and

- ii. To waive the requirement to pay the amount of tax which is not in dispute or one-third of the assessed tax decision whichever is greater within fifteen days from the date of receipt of tax decision. This measure is intended to provide the tax payer with sufficient time to submit an application for a waiver.

These measures altogether are expected to **increase** Government revenue by **430,055.54 million** shillings.

5. The Local Government Finance Act CAP 290

145. **Honourable Speaker**, I propose to amend the Local Government Finance Act, CAP 290 as follows:

- i. To reduce service levy from the current rate of not exceeding 0.3% of the gross revenue to a fixed rate of 0.25% of gross revenue. This

measure is intended to reduce cost of doing business and investment in the country as well as align with the Blueprint for Regulatory Reforms to Improvement of Business Environment. However, the proposed rate aims to eliminate the challenge of imposing varying rate within Local Government Authority. This measure is expected to **reduce** Government revenue by TZS **95,412** millions;

- ii. To reduce the hotel levy rate from 10% to 2%. This measure intends to reduce the cost of doing business and investment in the country. The measure is expected to **reduce** Government revenue by TZS **9,779.3** millions; and
- iii. To remove loading and offloading fees charged by Local Government Authorities related to transportation of goods. This measure is intended to reduce the cost of doing business and investment in the country in order to align with the Blueprint for Regulatory Reforms to Improvement of Business Environment.

These measures altogether are expected to **reduce** Government revenue by **105,191.3 million** shillings

6. The Insurance Act, CAP 394;

146. ***Honourable Speaker,*** I propose to amend the Insurance Act, CAP 394 to introduce travel insurance for foreigners entering the country at the rate of US\$ 44 as is the case in Zanzibar. This insurance is for travel-related health emergencies for foreigners while in the country, repatriation expenses (both bodily and medical), accidents, baggage delay and theft. This insurance will be limited to 92 days per foreigner within that period and will not include EAC and SADC citizens. This insurance will be run in partnership between the private sector and the Government represented by the National Insurance Corporation, where the distribution of revenues will be determined to ensure efficiency in its operation.

7. The Import Control Act, CAP 276

147. ***Honourable Speaker;*** I propose to amend the Import Control Act, CAP 276 as follows:

- i. To introduce industrial development levy at a rate 10 percent on imported kitchenware, tableware and other household articles of plastic with heading 39.24. The measure is expected to **increase** Government revenue by **7,605.2 million** shillings;
- ii. To introduce industrial development levy at a rate 10 percent on imported road tractors under HS Codes 8701.21.90; 8701.22.90; 8701.23.90; 8701.24.90; and 8701.29.90. The measure is expected to **increase** Government revenue by **99,920.2 million** shillings;
- iii. To introduce industrial development levy at a rate 10 percent on imported prefabricated buildings under HS Codes 9406.10.90; 9406.20.90 and 9406.90.90. The measure is expected to **increase** Government revenue by **4,735.3 million** shillings;
- iv. To introduce industrial development levy at a rate 10 percent on imported bars and rods

under HS Codes 7214.10.00; 7214.20.00; 7214.30.00; 7214.91.00; 7214.99.00; 7213.10.00; 7213.20.00; and 7213.99.00. The measure is expected to **increase** Government revenue by **34,604.2 million** shillings;

- v. To introduce industrial development levy at a rate 5 percent on imported nails, tacks, drawing pins, staples and similar articles, of iron or Steel under HS Code 7317.00.00. The measure is expected to **increase** Government revenue by **4,193.8 millions** shillings;
- vi. To introduce industrial development levy at a rate 10 percent on imported furnitures under heading 94.03. The measure is expected to **increase** Government revenue by **4,880.7 million** shillings;
- vii. To introduce industrial development levy at a rate 15 percent on imported flat rolled products under HS Codes 7209.16.00; 7209.17.00; 7209.18.00; 7209.25.00; 7209.26.00;

7209.27.00; 7209.28.00; 7209.90.00;
 7210.30.00; 7210.41.00; 7210.49.00;
 7210.61.00; 7210.69.00; 7210.70.00;
 7210.90.00; 7211.23.00; 7211.90.00;
 7212.20.00; 7212.30.00; 7212.40.00;
 7212.50.00; 7212.60.00; 7225.50.00;
 7225.91.00; 7225.92.00; 7225.99.00;
 7226.92.00; and 7226.99.00. The measure is
 expected to **increase** Government revenue by
67,303.9 million shillings;

- viii. To introduce industrial development levy at a
 rate 10 percent on imported glasses under HS
 Codes 7003.12.00; 7003.19.00; 7003.20.00;
 7003.30.00; 7004.20.00; 7004.90.00;
 7005.10.00; 7005.21.00; 7005.29.00;
 7005.30.00; 7006.00.00; 7007.11.00;
 7007.19.00; 7007.21.00; 7007.29.00;
 7008.00.00; 7009.91.00; and 7009.92.00. The
 measure is expected to **increase** Government
 revenue by **4,726.9 million** shillings;

- ix. To introduce industrial development levy at a rate of 10 percent or 4,500 shillings whichever is higher on imported ceramic tiles under HS Codes 6907.21.00; 6907.22.00; 6907.23.00; 6907.30.00; and 6907.40.00. The measure is expected to **increase** Government revenue by **49,663.2 million** shillings;
- x. To exempt cement clinker under HS Code 2523.10.00 from 10 percent industrial development levy for the purpose of providing relief to non-integrated cement manufacturing industries; and
- xi. To includes goods originating from East African Community Partner States that meets EAC Rules of Origin into industrial development levy for the purpose of protecting local manufacturers, enhancing competition and increase Government revenue.

The above measures are intended to support local manufacturing, stimulate investment, and increase

exports, as the products are sufficiently produced within the country. Furthermore, the revenue generated from these measures will be directed toward the improvement and development of industrial parks, with the aim of promoting investment nationwide. The industrial development levy measures altogether are expected to **increase** Government revenue by **277,603.4 million** shillings.

8. The Budget Act, CAP 439 and The Public Finance Act, CAP 348;

148. ***Honourable Speaker***, I propose to amend the Budget Act, CAP 439, and the Public Finance Act, CAP 348, to establish a requirement for Ministries, Government Institutions, Agencies, and Local Government Authorities to consult the Minister responsible for finance before introducing any new levies or fees, or when reviewing existing ones. This measure is intended to enable the Ministry of Finance to effectively carry out its role in managing government revenue, evaluating the impact of proposed rates, advising the Government or relevant authorities on the appropriateness of such rates, and

identifying alternative sources of revenue. This proposal arises from the practice of introducing new levies and fees without consulting the Ministry responsible for finance, which has led to overlaps in charges and duplication of revenue sources already taxed by the Central Government.

9. The Public Finance Act, CAP 348;

149. **Honourable Speaker**, I propose to amend section 12(3) of the Public Finance Act, CAP 348, as follows:

- i. To introduce varying rates of contribution from Government Agencies, Parastatals, and Government Institutions, ranging from 15% to 60% of gross revenue, to be remitted to the Consolidated Fund on a monthly basis, instead of the current practice of remitting a fixed rate of 15% of gross revenue for every quarter;
- ii. To amend section 30 of the Public Finance Act, CAP 348, as follows:
 - a. To establish a requirement for the preparation of consolidated financial statements using audited financial statement for public institutions. This measure intends to enhance the reliability and credibility of financial information for government decision making;
 - b. To reduce time used by the Accounting Officers to prepare financial statement

- from three months to two months after the end of the financial year; and
- c. To require Accounting Officers to prepare financial statements using International Public Sector Accounting Standards - IPSAS and to obtain approval from the Accountant General to use International Financial Reporting Standards - IFRS where necessary;

10. The Export Tax Act, CAP 196;

150. ***Honourable Speaker***, I propose to amend the Export Levy Act, CAP 196 by introducing export levy of 30% or 150 shillings per Kilogram whichever is higher on veneer with HS Code 44.08. This measure is intended to protect local producers of wood products. This measure is expected to **increase** Government revenue by **82,722.6** million shillings.

11. The Registration and Identification of Persons Act, CAP 36

151. ***Honorable Speaker***, I propose to amend the Registration and Identification of Persons Act, CAP

36 to exempt Local Government Authorities, Ministries, Government Departments and Agencies which remits all revenue collection to the Consolidated Fund, from paying fee of use of information under the custody of National Identification Authority (NIDA). The aim of this measure is to reduce government institutions operational costs and encourage the use of such information.

12. The Planning Commission Act, CAP 127;

152. **Honorable Speaker**, I propose to amend the Planning Commission, CAP. 127 to require appraisal of public investment projects before approving them, as will be prescribed in the relevant regulations. The aim of this measure is to ensure transparency in doing such appraisals and to devise strategies for mitigation of effects of such investments.

13. The Wildlife Management Act, CAP 283

153. **Honorable Speaker**, I propose to amend the Wildlife Management Act, CAP 283 as follows:

- i. The amounts accrued from game fees of key species as specified in the tourist hunting regulations in respect of tourist hunting activities in Game Reserves shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 6.25% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils bordering a respective hunting block; and
 - d) 93.75% shall be directed to the Consolidated Fund.
- ii. The amounts donated by tourist hunting companies owning hunting blocks in Game Reserves for social development projects shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 0% shall be directed to respective District Councils;
 - c) 100% shall be directed to the village councils bordering a respective hunting block; and
 - d) 0% shall be directed to the Consolidated Fund.

- iii. The amounts accrued from photographic tourism activities in Game Controlled Areas shall be distributed as follows
 - a) 0% shall be directed to the WMA;
 - b) 15% shall be directed to respective District Councils;
 - c) 15% shall be directed to the village councils bordering the area where photographic activities are conducted; and
 - d) 70% shall be directed to the Consolidated Fund.
- iv. The amounts accrued from game fees of key species specified in the tourist hunting regulations in respect of tourist hunting activities in Game Controlled Areas shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 18.75% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils bordering a respective hunting block; and

- d) 81.25% shall be directed to the Consolidated Fund.
- v. The amounts donated by tourist hunting companies owning hunting blocks in Game Controlled Areas for social development projects shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 0% shall be directed to respective District Councils;
 - c) 100% shall be directed to the village councils bordering a respective hunting block; and
 - d) 0% shall be directed to the Consolidated Fund.
- vi. The amounts accrued from photographic tourism activities in Open Areas shall be distributed as follows
 - a) 0% shall be directed to the WMA;
 - b) 15% shall be directed to respective District Councils;
 - c) 60% shall be directed to the village councils within or bordering the area where photographic activities are conducted; and

- d) 25% shall be directed to the Consolidated Fund.
- vii. The amounts accrued from game fees of key species specified in the tourist hunting regulations in respect of tourist hunting activities in Open Areas shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 18.75% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils bordering a respective hunting block; and
 - d) 81.25% shall be directed to the Consolidated Fund.
- viii. The amounts donated by tourist hunting companies owning hunting blocks in Open Areas for social development projects shall be distributed as follows:
 - a) 0% shall be directed to the WMA;
 - b) 0% shall be directed to respective District Councils;

- c) 100% shall be directed to the village councils bordering a respective hunting block; and
 - d) 0% shall be directed to Consolidated Fund.
- ix. The amounts accrued from photographic tourism activities in WMAs shall be distributed as follows
 - a) 65% shall be directed to the WMA;
 - b) 10% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils forming the WMA; and
 - d) 25% shall be directed to the Consolidated Fund.
- x. The amounts accrued from concession fees for photographic tourism activities in WMAs shall be distributed as follows
 - a) 85% shall be directed to the WMA;
 - b) 5% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils forming the WMA; and

- d) 10% shall be directed to the Consolidated Fund.
- xi. The amounts accrued from game fees for resident hunting activities in WMAs shall be distributed as follows:
 - a) 50% shall be directed to the WMA;
 - b) 35% shall be directed to respective District Councils;
 - c) 0% shall be directed to the village councils forming the WMA; and
 - d) 15% shall be directed to the Consolidated Fund.

The amounts directed to the WMAs, village councils and district councils shall be paid to the account of the Tanzania Wildlife Management Authority and shall be disbursed in accordance with the relevant regulations made under this Act.

14. The National Parks Act, CAP. 282

154. **Honorable Speaker**, I propose to amend Section 9 of the National Parks Act, CAP. 282 as amended through the Finance Act 2024, by deleting Sub Section 2(b) which specify that 91 percent of the

fund shall be deposited in the Consolidated Fund, and replace it with the distribution of 51 percent of any sum, fees, monies, charges payable to the Board of Trustees shall be deposited in the special account opened at the Bank of Tanzania, and the expenditure of the revenue shall be disbursed upon approval by the Paymaster General; and 40 percent shall be deposited in the Consolidated Fund Account

15. The Treasury Registrar (Powers and Functions) Act, CAP. 370

155. **Honorable Speaker**, I propose to amend Section 8(1)(f) of the Treasury Registrar (Powers and Functions) Act, CAP 370 to introduce varying rates of contribution from Government Agencies, Parastatals, and Government Institutions, ranging from 15 percent to 60 percent of gross revenue, to be remitted to the Consolidated Fund on a monthly basis, instead of the current practice of remitting a fixed rate of 15 percent of gross revenue for every quarter. However, the respective institutions shall be required to contribute the proposed new rate after the Office of the Treasury Registrar in collaboration with the

Ministry responsible for finance complete reviewing the institutions and issue a guideline. The Government through the Office of the Treasury Registrar is evaluating the efficiency of institutions including the capacity of revenue collection.

16. The Ngorongoro Conservation Area Act, CAP. 284

156. **Honorable Speaker**, I propose to amend Section 12 of the National Parks Act, CAP. 284 as amended through the Finance Act 2024, to delete Sub Section (b) which specify that 91 percent of the fund shall be deposited in the Consolidated Fund, and replace it by a distribution of 51 percent of any sum, fees, monies, charges payable to the Authority shall be deposited in the special account opened at the Bank of Tanzania, and the expenditure of the revenue shall be disbursed upon approval by the Paymaster General; and 40 percent shall be deposited in the Consolidated Fund Account.

17. The Mining Act, CAP 123

157. **Honourable Speaker**, I propose to amend section 59 of the Mining Act, CAP 123 to require

companies with contracts with the Government to allocate gold at a rate of not less than 20 percent of production for smelting, refining, and trading in the country, like other companies that do not have contracts with the Government. This requirement should be implemented by completing negotiations with the Government following with the amending the relevant contracts within thirty days after the enactment of the Finance Act.

18. The Trade and Service Marks Act, CAP 85

158. ***Honourable Speaker***, I propose to make amendment in The Trade and Service Marks Act, CAP 85 by adding a provision which mandate Fair Competition Commission (FCC) to implement the role of recordation. To enable implementation of this role in protection of the counterfeit products produced in the country and those imported. The merchandise marks (Recordation) Regulations, 2025 will be developed and include the rates as specified in the Table No. 3.

Table No. 2. Recordation fees

No.	Recordation related fees	Amount (TZS)
1	Application to Record Trademarks	200,000.00
2	Change of ownership	150,000.00
3	Change of Name	100,000.00
4	Renewal of Recordation	50,000.00
5	Application for Search	3,000.00
6	Application for copies	3,000.00

19. The Fair Competition Act, CAP 285

159. **Honourable Speaker**, I propose to make amendment in The Fair Competition Act, CAP 285 as follows:

- i. To amend section 78(1)(a) to specify that the revenue of the Fair Competition Commission shall comprise of 2.5 percent of the fees collected from business licenses instead of the existing practice, which states that the revenue shall not exceed 2.5 percent; and
- ii. To add provision that specify 1 percent of the gross revenue of the Regulatory Authorities

mentioned under Section 78(1)(c), including EWURA, LATRA, TCRA and TCAA, shall be remitted to the Fair Competition Commission. This measure intends to address the current challenges where the existing provision does not specify the exactly percentage to be remitted.

20. National Environmental Management Council

160. ***Honourable Speaker***, I propose to revoke the Environmental Management Fees and Charges Amendment Regulations, 2024 GN. No. 588 of 2024 and reinstate The Environmental Management Fees and Charges amendment Regulations, GN. No. 387 of 2021. This measure intends to allow the drafting of new regulation that will involve participation of all key stakeholders from the government and private sector and that will consider the Blueprint for Regulatory Reforms to Improvement of Business Environment

21. The Investment and Special Economic Zones Act, 2025

161. **Honourable Speaker**, I propose to make amendment in the Investment and Special Economic Zones Act, 2025 as follows:

- i. To include provision that grants 75% exemption of import duty for deemed capital goods imported by the investors registered under Investment and Special Economic Zones Act, 2025. This measure intends to continue providing relief to investors in the country and to ensure that deemed capital goods are available at affordable price;
- ii. To include provision which provide negative list of products which does not qualify for exemptions as provided in the repealed Act. The list will include: Sugar, beverages, roofing sheets, air conditioners, cement, PVC, HDPE Pipes, and cutleries. This measure intends to protect local industries, employment and Government revenue; and
- iii. To grant strategic investment status to mining projects with framework agreement signed

between the Government and the Investors in the mining sector. This measure intends to attract investment in the mining sector and increase sector contribution to the economic growth.

22. The Road Traffic (Motor Vehicles Registration) Regulations 2024

162. **Honorable Speaker**, I propose to amend the Road Traffic (Motor Vehicles Registration) Regulations 2024 as follows:

- i. To reduce registration fee of commercial motorcycles from 340,000 shillings to 170,000 shillings paid for the three years. The new fee shall be paid at the time of registration only;
- ii. Repeal the presumptive tax payable annually and introduce once time payment of fee and presumptive tax at a rate of 120,000 shillings instead of 290,000 shillings. The new fee shall be paid at the time of registration; and

- iii. To reduce motorcycle and tricycle licence fee from 70,000 shillings to 30,000 shillings

23. The East African Community Customs Management, 2004;

163. **Honourable Speaker**, the East African Community Pre-Budget Consultative Meeting of the Ministers for Finance which was held on 20th May 2025 in Arusha, proposed various policy measures, including adjustment to the East African Community Common External Tariff (EAC CET) rates, which are recommended for implementation in the financial year 2025/26 by Partner States;

164. **Honourable Speaker**, the proposed measures aim to protect domestic industries, attract investment, reduce the cost of production in the country in order to enhance competitiveness, protect consumers welfare, increase employment, stimulate growth in various economic sectors, and increase Government revenue.

165. **Honourable Speaker**, the proposed measures consist of both new and ongoing measures that were taken into effect in the financial year 2024/2025;

i. The proposed new changes in the Common External Tariff are as follows: -

a) Grant stay of application of EAC CET rate of 25 percent or US\$ 200/MT whichever is higher and apply a duty rate of 25 percent or US\$ 350/MT whichever is higher for one year on flat-rolled products of iron or non-alloy steel under HS Codes 7210.49.00; 7210.61.00; 7210.69.00; 7210.70.00; and 7210.90.00. This measure is intended to protect local manufacturers, employment creation and increase Government revenue;

b) Grant stay of application of EAC CET rate of 35 percent and apply a duty rate of 25 percent or US\$ 350/MT whichever is higher for one year on Flat-rolled products

of iron or non-alloy steel under HS Codes 7212.40.00 and 7212.50.00. This measure aims at protecting local manufacturers, employment creation and increase Government revenue;

- c) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 25 percent on unbleached kraft paper and paperboard under HS Code 4804.51.00 for one year. This measure is intended to protect domestic industry;
- d) Grant stay of application of EAC CET rate of 35 percent and apply a duty rate of 35 percent or US\$ 300/MT whichever is higher for one year on refined vegetable oils under HS Codes 1507.90.00; 1508.90.00; 15.09; 15.10; 1511.90.30; 1511.90.90; 1512.19.00; 1512.29.00; 1513.19.00; 1513.29.00; 1514.19.00; 1514.99.00; 1515.19.00; 1515.29.00; 1515.50.00; 1515.60.00 and 1515.90.00.

This measure is intended to protect and promote the processing of vegetable oils in the country using locally grown seeds and imported crude palm oil, employment creation and increase Government revenue;

- e) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 0 percent on buses for transportation of more than 25 persons under HS Codes 8702.10.99; 8702.20.99 and 8702.90.99 imported for rapid transport project for one year. This measure is intended to de-congest the city and ease the transportation system within the country;
- f) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 35 percent on fibreboard of wood or other ligneous materials such as medium density fibreboard (MDF) under Heading

44.11 for one year in order to protect local manufacturers;

- g) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 35 percent on plywood, veneered panels and similar laminated wood under Heading 44.12 for one year in order to protect local manufacturers;
- h) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 35 percent on worked monumental or building stone under Heading 68.02 for one year in order to promote the use of local stone;
- i) Grant stay of application of the EAC CET rate of 35 percent and apply a duty rate of 35 percent or US\$ 3 per square meter, whichever is higher for one year on ceramic tiles under HS Codes 6907.21.00; 6907.22.00; 6907.23.00; 6907.30.00; and

6907.40.00. This measure is intended to protect local manufacturers of ceramic tiles from cheap and substandard imports;

- j) Grant stay of application of the EAC CET rate of 35 percent and apply a duty rate of 35 or US\$ 250/MT whichever is higher on bars and rods of iron or non-alloy steel under Heading 72.14 for one year. This measure aims at protecting local manufacturers, attract investment, employment creation and increase Government revenue;
- k) East African Community Partner States agreed to increase import duty rate from 25 percent to 35 percent on toys under HS Code 9503.00.00 for revenue purposes;
- l) Grant duty remission at a duty rate of 10 percent instead of 25 percent for one year on inputs such as metalized paper, phenolic impregnated film paper under HS Code 4811.90.00 used to manufacture

labels, thermal paper rolls for cash registers, POS & EFD Machines and plywood. The objective of this measure is to reduce costs of these inputs used by local manufacturers;

m) Grant duty remission at a duty rate of 0 percent instead of 10 percent and 10 percent instead of 35 percent for one year on inputs under HS Codes 2713.20.00; 5603.14.00; 2710.19.59; 3920.10.10 and 6802.99.00 used by local manufacturer of waterproofing membranes. This measure is intended to reduce costs of these inputs used by local manufacturers

ii. The proposed measures that were taken into effect in the financial year 2024/25 which continue to be implemented in 2025/26 are as follows: -

a) Grant stay of application of EAC CET rates of 10 percent and apply a duty rate

of 0 percent for one year on cash registers and other Electronic Fiscal Device (EFD) Machines and Point of Sale (POS) of HS Codes 8470.50.00 and 8470.90.00 imported by the Government or authorized persons. The objective of this measure is to encourage the use of electronic devices for accounting of Government revenues at reduced costs of the machines;

- b) Grant stay of application of EAC CET rate of 0 percent and apply a duty rate of 10 percent for one year on cocoa powder, not containing added sugar or other sweetening matter under HS Code 1805.00.00. The measure is intended to promote domestic cocoa seeds processing and enhance value addition in the country as well as increase Government revenue;

- c) Grant duty remission at a duty rate of 0 percent instead of 25 percent for one year on packaging materials under HS Codes 7310.21.00; 6305.10.00; 4819.20.90; and 5407.44.00 used for packing processed coffee. This measure aims at reducing packaging material costs for coffee processors in the country;
- d) Grant duty remission at a duty rate of 0 percent instead of 25 percent for one year on packaging materials under HS Codes 6305.10.00; 4819.40.00; 7310.29.90; 6305.33.00; 6305.20.00; 6304.91.90 and 7607.19.90 used by local producers of agricultural seeds. This measure is intended to reduce the cost of packaging materials for domestic producers of agricultural seeds;
- e) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 10

percent or USD 125/MT whichever is higher for one year on iron and steel products under HS Code 7209.16.00; 7209.17.00; 7209.18.00; 7209.25.00; 7209.26.00; 7209.27.00; 7209.28.00; 7209.90.00; 7211.23.00; 7211.90.00; 7226.92.00; and 7225.50.00. This measure is intended to protect manufacturers of iron and steel products in the country, attract investment, increase Government revenue as well as employment creation;

- f) Grant stay of application of EAC CET rate of 25 percent or USD 200/MT whichever is higher and apply a duty rate of 25 percent or USD 250/MT whichever is higher for one year on Iron and steel reinforcement bars and hollow profiles under HS Codes 7213.10.00; 7213.20.00; 7213.99.00; 7306.30.00; 7306.50.00; 7306.61.00; 7306.69.00; and 7306.90.00. This measure is

intended to protect iron and steel manufacturers in the country, encourage local investment, employment creation and increase Government revenue;

- g) Grant stay of application of the EAC CET rate of 0 percent and apply a duty rate of 10 percent for one year on monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes whether or not surface worked but not otherwise worked of plastics under HS Codes 3916.10.00; 3916.20.00; and 3916.90.00. The measure is intended to increase Government revenue;
- h) Grant duty remission at a duty rate of 10 percent instead of 35 percent on imported wheat grain under HS Codes 1001.99.10 and 1001.99.90 for one year. This measure is intended to reduce the cost of production for manufacturers of

wheat flour in the country and relieve citizens from high prices of wheat products;

- i) Grant duty remission at a rate of 0 percent instead of 10 percent on Refined Bleached Deodorized (RBD) Palm Stearin under HS Code 1511.90.40 used by domestic manufacturers of soaps for one year so as to promote domestic manufacturers of soaps;
- j) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 25 percent or US\$ 1.35/kg whichever is higher for one year on safety matches under HS Code 3605.00.00. This measure is intended to protect domestic manufacturers of safety matches;
- k) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 60 percent for one year on mineral and

aerated waters under HS Code 2201.10.00. The objective of this measure is to protect domestic producers of mineral and aerated water as there is enough capacity in the country;

- l) Grant stay of application of EAC CET rate of 0 percent and apply 10 percent for one year on gypsum powder under HS Code 2520.20.00 in order to protect gypsum powder producers in the country;
- m) Grant stay of application of EAC CET rate of 35 percent or USD 0.40/Kg whichever is higher and apply a duty rate of 35 percent on worn items of clothing, footwear and articles under HS Code 6309.00.10; 6309.00.20 and 6309.00.90 for one year. This measure is intended to protect consumer welfare;
- n) Grant duty remission and stay of application on raw materials, accessories

and machineries used to manufacture textiles and leather products. This aims at promoting textiles and leather products manufacturers in the country;

- o) Grant stay of application of the EAC CET rate of 10 percent and apply a duty rate of 25 percent for one year on new pneumatic tyres of rubber, of a kind used on motorcycles under HS Code 4011.40.00. This measure is intended to encourage domestic investment in production of pneumatic tyres in the country;
- p) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 0 percent for one year on iron and steel cans under HS Codes 7310.10.00 and 7310.29.90 in order to provide relief to the dairy sector in the country;

- q) Grant duty remission at a duty rate of 0 percent instead of 10 percent for one year on organic surface-active agents under HS Codes 3402.31.00; 3402.39.00; and 3402.49.00 used by manufacturers of detergents and liquid soaps. The objective of this measure is to reduce the cost of inputs for detergents and liquid soaps manufacturers in the country;
- r) Grant duty remission at a duty rate of 0 percent instead of 35 percent or 10 percent for one year on raw material under HS Codes 3208.20.10; 3208.20.20; 3208.90.20 and 3210.00.10 used in leather processing in order to promote growth of local leather industries;
- s) Grant duty remission at a duty rate of 0 percent instead of 25 percent or 10 percent for one year on raw materials

under HS Codes 2710.99.00; 2528.00.00; and 3505.20.00 used to manufacture different types of fertilizers. This measure aims at promoting growth of local manufacturers of fertilizers;

- t) Grant duty remission at a duty rate of 0 percent instead of 25 percent for one year on packaging materials under HS Codes 4819.20.90; 5407.44.00; and 3923.29.00 used by local manufacturers of tea (blenders). The objective is to reduce costs of tea blenders in the country;
- u) Grant duty remission at a duty rate of 10 percent instead of 25 percent for one year on CKD for three-wheel motorcycle excluding chassis and its components under HS Code 8704.21.90. The measure is intended to reduce cost of assembling or manufacturing three-

wheel motorcycles used for cargo transportation;

- v) Grant duty remission at a duty rate of 0 percent instead of 25 percent or 10 percent for one year on inputs under HS Codes 3920.61.10, 7019.19.00, 7019.11.00, 6006.90.00, 7019.12.00, 3920.10.10, 4016.93.00, and 3907.91.00 used to manufacture glass reinforced plastic pipes. The objective of this measure is to promote local manufacturers of glass reinforced plastic pipes and create more employment in the country;
- w) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 10 percent or US\$125/MT whichever is higher for one year on flat-rolled products under HS Codes 7212.20.00. The objective of this measure is to protect local manufacturers against

undervalued imports, attract investment, employment creation and increase Government revenue;

- x) Grant stay of application of EAC CET rate of 25 percent and apply a duty rate of 35 percent for one year on baby diapers under HS Code 9619.00.90. This measure is intended to protect local manufacturer of baby diapers, employment creation and increase Government revenue;
- y) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 25 percent for one year on cotton yarn under headings 52.05; 52.06; and 52.07 except HS Code 5205.23.00. The measure is intended to protect and promote production of cotton yarns in the country by increasing value addition of locally grown cotton and enhance cotton to cloth (C2C) strategy;

- z) Grant stay of application of the EAC CET rate of 25 percent and apply a duty rate of 35 percent on horticultural products under HS Codes 0604.20.00; 0604.90.00; 0808.10.00; and 0808.30.00 for one year. The measure is intended to protect local producers of these products;
- aa) Grant duty remission at a duty rate of 0 percent instead of 10 percent or 25 percent for one year on inputs under HS Codes 4804.39.00; 4805.11.00; 4805.19.00; 4805.24.00; and 4805.25.00 used to manufacture corrugated boxes. The objective of this measure is to encourage domestic investment in production of corrugated boxes and reduce the cost of packaging materials;
- bb) Grant duty remission at a duty rate of 10 percent instead of 35 percent for one

year on inputs under HS Code 3401.20.10 used to manufacture soap. This measure is intended to reduce the cost of these inputs so as to promote growth of local manufacturers of soap, employment creation and increase Government revenue;

- cc) Grant duty remission at a duty rate of 0 percent instead of 10 percent or 25 percent for one year on inputs under HS Codes 7312.10.00; 7217.20.00; 7408.19.00; 7409.11.00; 7605.21.00; 2710.19.56; 3815.90.00; 5402.19.00; 5903.90.00; 7907.00.00; and 2712.10.00 used to manufacture electrical cables. The objective of this measure is to reduce the cost of these inputs used by local manufacturers so as to promote the establishment of import substitution industries of electrical cables;

- dd) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 25 percent on Polyester/ Nylon Twine under HS Code 5607.50.00 for one year in order to protect local manufacturer of polyester/nylon twine and employment creation;
- ee) Grant stay of application of EAC CET rate of 25 percent and apply a duty rate of 0 percent on Smart cards under HS Code 8523.52.00 imported by the National Identification Authority for one year in order to facilitate issuance of National Identification Cards;
- ff) Grant stay of application of the EAC CET rate of 50 percent and apply a duty rate of 35 percent on imported Vitenge under HS Codes 5208.51.10; 5208.52.10; 5209.51.10; 5210.51.10; 5211.51.10; 5212.15.10; 5212.25.10; 5513.41.10; and 5514.41.10 for one year. The

objective of this measure is to protect consumer welfare;

gg) Grant stay of application of EAC CET rate of 25 percent and apply a duty rate of 25 percent or 0.25 US\$ per meter whichever is higher on imported cotton grey fabric under HS Codes 5208.11.00; 5208.12.00; 5208.13.00; 5208.19.00; 5209.11.00; 5209.12.00; 5209.19.00; 5210.11.00; 5210.19.00; 5211.11.00; 5211.12.00; 5211.19.00; 5212.11.00; and 5212.21.00 for one year. The measure is intended to protect local manufacturer and encourage production of cotton grey fabric in the country, employment creation and increase Government revenue;

hh) Grant stay of application of the EAC CET rate of 10 percent and apply a duty rate of 25 percent on imported items under HS Code 4811.90.00 (Other paper,

paperboard, cellulose wadding and webs of cellulose fibres) for one year. This measure is intended to protect local manufactures of this paper;

- ii) Grant stay of application of EAC CET rate of 35 percent and apply a duty rate of 35 percent or US\$ 350 per metric ton whichever is higher on nails, tacks, drawing pins, corrugated nails staples and similar articles of iron or steel, whether or not with heads of other materials under HS Code 7317.00.00 for one year. The objective of this measure is to protect local producers of these products, attract investment and employment creation as well as increase Government revenue;
- jj) Grant stay of application of EAC CET rate of 100 percent or US\$ 460/MT whichever is higher and apply a duty rate of 35 percent for one year on cane sugar under

HS Code 1701.14.90 imported under a permit issued by the Tanzania Sugar Board. This measure is intended to cover the sugar production gap in the country;

kk) Grant duty remission at a duty rate of 0 percent instead of 10 percent, 25 percent or 35 percent on inputs/raw materials used to manufacture capital goods/equipment for various sectors under headings 73.07; 83.11; 85.44; 68.06; 74.19; 72.08; 73.12; 73.15; 73.18; 84.82; 84.83; 72.22; 73.04; 84.81; 84.84; 73.25; 40.10; and 76.06 for one year. This measure is intended to reduce cost of production and encourage production of capital goods/equipment in the country;

ll) Grant duty remission at a duty rate of 0 percent instead of 10 percent, 25 percent or 35 percent for one year on inputs under HS Codes 7409.11.00;

7409.19.00; 7410.11.00; 7410.12.00; 7409.21.00; 8001.10.00; and 3810.90.00 used to manufacture radiators. This measure is intended to reduce cost of production and encourage domestic investment in production of radiators;

mm) East African Community Partner States agreed to grant duty remission at a duty rate of 0 percent instead of 10 percent or 25 percent on inputs under HS Codes 8538.90.00; 4016.99.00; 8205.59.00; 8536.10.00; 8536.69.00; 8536.90.00; 8547.20.00; 3926.90.90; 3917.32.00; and 8544.30.00 used to manufacture wiring harnesses for vehicles and motorcycles. This measure is intended to reduce cost of production and encourage regional investment in production of wiring harnesses for vehicles and motorcycles;

- nn) Grant duty remission at a duty rate of 0 percent instead of 25 percent for one year on lithium-ion electric accumulators under HS Code 8507.60.00 used in the assembling/manufacturing of vehicle and motorcycles. The objective of this measure is to reduce cost of assembling/manufacturing and encourage local investment in vehicles and motorcycles manufacturing or assembling, ensuring availability of the final product at an affordable price in the country;
- oo) Grant duty remission at a duty rate of 0 percent instead of 25 percent or 35 percent for one year on inputs under HS Codes 3923.50.90; 4819.20.90; 4819.30.00; 4819.50.00; 4821.90.00; and 7607.19.90 used by domestic manufacturers of yoghurt, powdered or UHT milk. This measure is intended to reduce costs of milk production in the

Country, employment creation and promote local investment in dairy sector;

pp) Grant duty remission at a rate of 0 percent for one year on inputs and raw materials under HS Codes 3215.19.00; 3403.99.00; 3506.91.00; 3818.00.00; 3907.99.00; 3907.99.00; 3916.90.00; 3917.39.00; 3919.90.90; 3920.69.90; 3920.99.90; 3921.14.90; 3921.90.90; 5402.11.00; 5404.90.00; 7019.90.90; 8536.90.00; and 8544.49.00 used to manufacture optical fiber cables. This measure is intended to reduce production costs of optical fiber cables in the country, employment creation and promote local investment in communication sector;

qq) Grant stay of application of the EAC CET rate of 10 percent and apply a duty rate of 35 percent on float, toughened and multiple-walled insulating units of glass

under HS Codes 7005.10.00; 7005.21.00; 7005.29.00; 7005.30.00; 7007.19.00; 7007.29.00 and 7008.00.00 for one year. This measure is intended to protect domestic glass manufacturers and promote competitiveness of the domestic products with similar products imported from the rest of the world;

rr) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 10 percent or US\$ 300/MT whichever is higher for one year on flat-rolled products of iron or non-alloy steel under HS Code 7212.60.00. This measure is intended to protect iron and steel manufacturers in the country, employment creation and increase Government revenue;

ss) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 25 percent or US\$ 300/MT whichever is

higher for one year on Iron and steel flat rods products under HS Codes 7225.91.00; 7225.92.00; and 7225.99.00. This measure is intended to protect manufacturers of iron and steel products in the country, employment creation and increase Government revenue;

tt) Grant stay of application of the EAC CET rate 35 percent and apply a duty rate of 35 percent or US\$ 500/MT whichever is higher for one year on corrugated iron sheets under HS Code 7210.30 and 7210.41.00. This measure is intended to protect manufacturers of corrugated iron sheets in the country, employment creation and increase Government revenue;

uu) Grant stay of application of the EAC CET rate of 35 percent and apply a duty rate of 50 percent for one year on table salt

under HS Code 2501.00.90 so as to protect local manufacturer of salt;

- vv) Grant stay of application of EAC CET rate of 10 percent and apply a duty rate of 10 percent or US\$ 300/MT whichever is higher for one year on semi-finished flat rolled products under HS Code 7226.99.00. The objective of this measure is to protect local manufacturers against undervalued imports, employment creation, encourage local investment and increase Government revenue;
- ww) Grant stay of application of EAC CET of 0 percent and apply a duty rate of 10 percent for one year on crude vegetable oils of soya-beans, groundnuts, coconuts, mustard and linseed under HS Codes 1507.10.00; 1508.10.00; 1513.11.00; 1513.21.00; 1514.11.00; 1514.91.00; and 1515.11.00. The

objective of this measure is to align with sunflower, cotton and other crude oils which attract 10 percent so as to promote domestic production of vegetable oils;

- xx) Grant stay of application of EAC CET rate of 25 percent and apply a duty rate of 25 percent or US\$ 250/MT whichever is higher for one year on flat-rolled products of iron or non-alloy steel under HS Code 7210.30.00. This measure is intended to protect local manufacturers, employment creation and increase Government revenue;

166. ***Honourable Speaker,*** the East African Community Partner States have agreed to introduce the East African Community Assembling and Manufacturing of Goods Regulations with the implementation set to take effect on 1st July 2026;

167. ***Honourable Speaker***, I propose to maintain an import duty at a rate of 25 percent instead of 0 on consumption sugar under HS Code 1701.14.90 as well as sugar for industrial use under HS Code 1701.99.10 imported from the Southern African Development Community (SADC) under permits issued by the Tanzania Sugar Board. This measure aims to protect local sugar manufacturers.

These measures altogether are expected to **increase** Government revenue by a sum of **223,478.2 million** shillings.

24. The Business Licensing Act, CAP. 101

168. ***Honorable Speaker***, in order to enable the country to adopt enhanced trade policies and create a more conducive environment for business between citizens and non-citizens, I propose to amend the Business Licensing Act, CAP. 101, as follows:

- i. To repeal section 3(4) of the Act, which obliges business licensing authorities to order the closure of a business upon a breach of the Act by the

business owner. This measure aims to address the challenges encountered by business owner and implement the Government's directive to avoid the closure of businesses in the country.

- ii. To insert section 8(7) into the Act, empowering the Minister responsible for Trade to designate, by order, specific business activities that shall be prohibited for conduct by non-citizens. The order issued pursuant to this provision shall set out the list of business activities that non-citizens are not permitted to undertake.

25. Revenue sources for HIV/AIDS Control and Financing of Universal Health Coverage

169. ***Honorable Speaker;*** the recent ongoing global changes resulted in key development partners suspending the financial assistance previously allocated for the prevention and control of various diseases, particularly HIV/AIDS. To address the resulting funding gap, the Government proposes to amend various laws to establish an alternative domestic revenue source to support HIV prevention

efforts and contribute to the National Universal Health Fund. Further, 70 percent of the additional revenue generated from the proposed measures will be remitted to the AIDS Trust Fund and 30 percent to the Universal Health Fund (UHF). The proposed amendments are as follows:

- i. To amend the Excise (Management and Tariff) Act, CAP. 147 to increase excise duty rate by 20 shillings per-litre on beer under heading 22.03; 30 shillings per-litre on wine and other fermented beverages under headings 22.04; 22.05; 22.06; 50 shillings per-litre on spirits, liquors and other spirituous beverages under heading 22.08;
- ii. To amend the Excise (Management and Tariff) Act, CAP. 147 to increase the excise duty rate on electronic communication services from 17 percent to 17.5 percent;
- iii. To amend the Roads and Fuels Toll Act, CAP. 220 to introduce a levy of 10 shillings per-litre of fuel (petrol, diesel, and kerosene);

- iv. To amend the Mining Act, CAP. 123 to introduce a levy of 0.1 percent on the gross market value of the minerals;
- v. To amend the Gaming Act, CAP. 41 to increase the winning tax from 10 percent to 15 percent on sports betting games and from 12 percent to 15 percent on land-based casino;
- vi. To introduce levy on imported vehicles and heavy machinery as follows: **50,000 shillings** for vehicle with engine capacity of 0cc to 1000cc; **100,000 shillings** for vehicle with engine capacity of 1001cc to 1500cc; **150,000 shillings** for vehicle with engine capacity of 1501cc to 2500cc; **200,000 shillings** for vehicle with engine capacity of 2501cc and Above; **250,000 shillings** for machinery (excavators, bulldozers, fork lifts) of headings 84.29 and 84.27;

- vii. To introduce a levy of 500 shillings on a ticket issued by a person licensed to operate train transportation; and
- viii. To introduce a levy of 1000 shillings on the ticket issued by a person licensed to operate air transportation.

These measures altogether are expected to **increase** Government revenue by **586,404.9 million** shillings.

26. Ammendment of Various Government Fees and Levies of the Government Agency and the Implementation of the Blueprint Improvement Plan.

170. **Honourable Speker**, I propose to make amendments by introducing, removing or reducing various fees and levies imposed by Ministries, Departments and Agencies in order to enhance robust growth of various sectors and improve business environment in the country. These measures are part of the ongoing implementation of the Blueprint for Regulatory Reforms to Improvement

the Business Environment. Specific amendments are as follows:

i. Ministry of Livestock and Fisheries

a. Livestock Sector

To revise the export fee for livestock which includes the market fee and export fee at border livestock markets by reducing the charge from TSh 31,000 to TSh 30,000 for cattle and large animals, and from TSh 7,000 to TSh 6,500 for sheep and goats for the purpose of giving relief to livestock traders in Tanzania

b. Fisheries Sector

To amend various levies on the Fisheries Sector as set out in Annexure No. 1. In addition, I propose to reduce the import fee for fin fish from US\$ 2.5 to 1,300 shillings per kilogram of the fish. The levy will not include Tilapia. The aim of this measure is to stimulate the import of fish for food consumption as well as to increase raw materials for fish processing industries in the country.

ii. Ministry of Natural Resources and Tourism

To consolidate approved accommodation facilities of Group A (Approved A) and Group B (Approved B) and be recognized as Approved Accommodation Facilities. This measure goes hand in hand with reducing the license fee for this group from US\$800 to 766,500 shillings. This measure is intended to create a fair ground on license fees as the fee is currently high compared to other groups of relevant services.

iii. BASATA

To amend fees and levies imposed by BASATA as attached in Annexure No. 2.

iv. Tanzania Burea of Standards (TBS)

To amend fees and levies imposed by TBS as attached in Annexure No.3.

v. Weight and Measure Agency (WMA)

To amend fees and levies imposed by WMA as attached in Annexure No.3

vi. Occupational Safety and Health Agency (OSHA)

To impose a requirement that interest on fines not exceed 100 percent of the original fine instead of the

current practice of charging interest at the rate of 5 percent of the fine for each day.

27. Minor Amendments in Tax Laws and Others

171. **Honourable Speaker**, I propose to make minor amendments to various Tax Laws and other Laws in order to ensure their smooth and effective implementation. The amendments will be effected through the Finance Bill 2025 and Government Notices.

28. Effective Date for Implementation of New Revenue Measures

172. **Honourable Speaker**, unless otherwise stated the proposed measures shall become effective on 1st July, 2025. Further, the corresponding legislative amendments shall be set forth in the Finance Bill of 2025 and the relevant Government Notices.

173. **Honourable Speaker**, it will be recalled that, Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, established the President's Commission for Tax Reforms with the aim of conducting a comprehensive

assessment of the entire tax system to identify areas for reforms, improving business environment and encouraging tax compliance. The Commission is still working on the assignment and currently is reviewing the comments received from various stakeholders. Upon completion of its assignment, the Commission will submit a report with recommendations on the best tax administration system which aligns with international recognized tax principles. Moreover, the system will incorporate the proposed effective ways of revenue collection that will not compromise other national goals including: creating conducive environment for business and investment; formalizing the informal sector; broadening the tax base; and addressing challenges related to compliance.

VII. BUDGET FRAME FOR 2025/26

Government Budget Frame

174. **Honourable Speaker**, you may recall that on 11th March 2025, I presented the 2025/26 Government's Budget Frame and Ceiling before the Parliament Committee. The proposed ceiling was 57,040.3 billion shillings. Following the presentation, the Government continued to assess the potential impacts of policy changes by Development Partners. This assessment which covered both domestic and external revenue sources indicates a shortfall of projected revenue of about 550 billion shillings. Thus, it is proposed to reduce the initial estimate of 57,040.3 billion shillings by 550 billion shillings resulting to a new proposed ceiling of 56,490.3 billion shillings. The proposed amount to be deducted will be realised from some development projects that rely on external financing.

175. **Honourable Speaker**, consistent with the proposed reduction, fiscal policies, proposed and existing revenue collection strategies as well as expenditure management, the budget frame shows

that a total of 56.49 trillion shillings are estimated to be mobilised and spent in 2025/26. The proposed budget is expected to be financed through domestic revenue amounting to 40.47 trillion shillings, grants amounting to 1.07 trillion shillings and loans amounting to 14.95 trillion shillings. Out of the total domestic revenue to be collected, tax revenue is estimated at 32.31 trillion shillings, non-tax revenue at 6.48 trillion shillings and revenue from Local Government Authorities' own sources at 1.68 trillion shillings. Further, the loan amount includes 6.27 trillion shillings from domestic sources and 8.68 trillion shillings from external sources.

176. **Honourable Speaker,** the estimated Government expenditure of 56.49 trillion shillings for 2025/26 include: statutory payments and pension contributions for the central Government amounting to 9.17 trillion shillings; procurement of goods and services, 5.58 trillion shillings; payments of interest on public debt, 6.49 trillion shillings; and subsidies and transfers to Government Institutions, State Owned Enterprises and Local Government

Authorities, 22.17 trillion shillings. Moreover, the Government is expected to spend 7.72 trillion shillings for payment of principal amount of domestic and external loans. *The proposed budget frame for 2025/26 is detailed in **Table No. 01**.*

177. **Honourable Speaker**, I wish to express my sincere gratitude to our Development Partners who have committed to contribute to the 2025/26 budget in support of our national development goals. The multilateral institutions who have made commitments include: World Bank (WB); International Monetary Fund (IMF); African Development Bank (AfDB); Arab Bank for Economic Development in Africa (BADEA); European Investment Bank (EIB); Abu Dhabi Fund; Kuwait Fund; Global Fund to Fight AIDS, Tuberculosis and Malaria; OPEC Fund for International Development (OFID); Global Environment Facility (GEF); Green Climate Fund (GCF); Adaptation Fund (AF); Geothermal Risk Mitigation Facility (GRMF); United Nations (UN) and its agencies; European Union (EU); International Fund for Agricultural Development

(IFAD); as well as the Global Alliance for Vaccines and Immunization (GAVI).

178. **Honourable Speaker**, I would like to extend my special thanks to Bilateral Development Partners that have pledged to support the implementation of this budget. These countries are: Australia, Austria, Belgium, Canada, China, Denmark, Finland, France, Germany, India, Indonesia, Ireland, Italy, Japan, South Korea, the United States of America, Norway, Oman, Poland, Sweden, Spain, the Netherlands, the United Kingdom and Switzerland. Further, I acknowledge the contribution and collaboration of Non - State Actors including the Private Sector, Civil Society Organizations, Non-Government Organization and Faith Based Organizations for the implementation of various development initiatives in the country.

Table No. 01: Proposed Budget Frame for 2025/26

Million shillings

	2025/26 Proposed Budget
Revenue	41,536,016
Taxes	32,306,123
Taxes on income, profits, and capital gains	11,491,400
o/w P.A.Y.E	5,888,445
Taxes on payroll and workforce (Skill and dev. Levy)	420,934
Taxes on property	188,960
Taxes on goods and services	13,762,949
o/w VAT	9,132,076
Excise	4,412,479
Taxes on international trade and transactions	6,395,239
Other taxes	46,641
Grants	1,069,884
From foreign governments	355,712
From international organizations	714,172
Other revenue	8,160,009
o/w LGA Own source	1,680,507
Expense	46,453,030
Compensation of employees	9,172,019
Wages and salaries	7,052,355
Employers' social contributions	2,119,664
Use of goods and services	5,576,148
o/w Clearance of arrears	700,000
Interest	6,493,715
To nonresident	2,796,427
To residents other than General Government	3,697,288
Subsidies	112,560
To public Corporations	111,510
To other sectors	1,050
Grants (Transfers)	22,052,853
o/w Local Government	9,431,497
o/w Wages and Salaries	5,583,591
o/w Capital Transfer	2,310,011
Extra-budgetary accounts and funds	13,104,642
o/w Wages and Salaries	2,158,513
o/w Capital Transfer	6,829,210
Social benefits	1,001,950
Social Security Benefits	992,638
Social Assistance Benefits	9,163
Employment related Social benefits	149
Other expense	2,043,785
Net operating balance	(4,917,014)
Net Acquisition of Nonfinancial Assets	2,321,959
Fixed assets	2,029,710
Non-produced assets	76
Balance before Grants	(8,308,858)
Net lending / borrowing/Balance after Grants	(7,238,973)
Financing	(7,238,973)
Net incurrence of liabilities	7,238,973
Domestic	2,952,630
Receipts from Domestic Borrowings	6,278,186
Repayment of Domestic Loan	(3,325,557)
Foreign	4,286,343
Receipts from External Borrowings	8,676,050
Repayment of External Loan	(4,389,707)
Total Budget Frame	56,490,252
Fiscal Deficit as a percentage to GDP	3.0%

Source: Ministry of Finance

Fiscal Risks

179. **Honourable Speaker**, implementation of the 2025/26 budget may be affected by risks that could hinder achievement of the stated objectives and targets. The risks include: volatility in global commodity prices; increase in interest rates; currency depreciation; contingent liabilities; climate change and natural disasters; geo-political tensions; changes in Development Partners policies; and cyber-attacks of ICT systems.

180. **Honourable Speaker**, should these risks materialize, they may lead to: failure to meet revenue collection targets; a slow down in the implementation of development projects; increased costs of goods, raw materials, services and project execution; and a rise in government debt servicing costs. Further, other adverse effects may include: a reduction in grants and concessional loans from Development Partners; an increase in budget deficit; a decline in agricultural production; damage of infrastructure; and a rise in claims and arrears owed to suppliers and service providers.

181. **Honourable Speaker**, to mitigate these risks on the implementation of the 2025/26 plan and budget, the Government will continue to implement various strategies including: Overseeing prudent implementation of monetary and fiscal policies; implementing the National Strategy for Improving Availability of Forex; implementing the National Clean Cooking Strategy (2024 – 2034); strengthening cybersecurity in public financial management systems and Government operations; implementing the National Environmental Master Plan for Strategic Interventions (2022 – 2032); and overseeing implementation of the Government Loans, Guarantees and Grants Act, CAP 134. *Detailed information on fiscal risks is provided in the annexed Fiscal Risk Statement.*

VIII. CONCLUSION

182. ***Honourable Speaker***, as I wind up, I wish to extend my sincere appreciation to His Excellency Dr. Philip Isdor Mpango, the Vice President of the United Republic of Tanzania, for his exemplary professionalism and unwavering commitment in supporting and advising the President. His distinguished service and invaluable contributions to nation-building will never be forgotten. Therefore, we will continue to learn from his knowledge, experience, and wisdom as we work to improve welfare of our country. I would like to take this opportunity to wish him good health and happiness in his retirement. Let me wish him farewell by quoting from the Holy Bible, **Numbers 6:24 – 26**, ***“The Lord bless you and keep you; The Lord make His face shine upon you and be gracious unto you; The Lord lift up His countenance upon you and give you peace.”*** Amen!

183. ***Honourable Speaker***, I extend my appreciation to Honourable Kassim Majaliwa Majaliwa, the Prime Minister of the United Republic of Tanzania and

Member of Parliament for Ruangwa Constituency, for his tireless work in overseeing Government activities and guidance in the execution of my daily responsibilities. Further, I extend my appreciation to Honourable Dr. Doto Mashaka Biteko, the Deputy Prime Minister, Minister of Energy, and Member of Parliament for Bukombe Constituency for continuing to assist the Honourable Prime Minister in the implementation of his duties.

184. ***Honourable Speaker***, in a very special way, I thank and congratulate you, Honourable Dr. Tulia Ackson Mwansasu, Speaker of the National Assembly of the United Republic of Tanzania, Member of Parliament for Mbeya Urban Constituency, and President of the Inter-Parliamentary Union. Indeed, you have honoured us in both national and international arena. I would like to highlight that, Tanzanians, the Parliament, and people around the world are proud of your outstanding leadership. I also congratulate Honourable Mussa Azzan Zungu, Deputy Speaker and Member of Parliament for Ilala

Constituency, as well as the chairpersons of the Parliament for their effective leadership.

185. **Honourable Speaker**, I would like to congratulate Honourable Prof. Ibrahim Hamis Juma, Chief Justice of Tanzania; Honourable Dr. Mustapher Mohamed Siyani, Principal Judge of the High Court of Tanzania; Prof. Elisante Ole Gabriel, Chief Court Administrator and Secretary of Judicial Service Commission; and Honourable Eva Kiaki Nkya, Chief Registrar of the Judiciary of Tanzania, for their commendable work in leading the Judiciary.

186. **Honourable Speaker**, I take this opportunity to sincerely thank and commend all heads of the defense and security forces for their patriotism and exceptional service. Allow me to mention them by names: Chief of Defense Forces, General Jacob John Mkunda; Inspector General of Police, Camillus Mongoso Wambura; Director General of Tanzania Intelligence and Security Services, Mr. Suleiman Abubakar Mombo; Commissioner General of Prisons, Jeremiah Yoram Katungu; Commissioner General

of Fire and Rescue Force, Mr. John William Masunga; Commissioner General of Immigration, Dr. Anna Peter Makakala; Director General of the Prevention and Combating of Corruption Bureau, Mr. Crispin Francis Chalamila; and Commissioner General of the Drug Control and Enforcement Authority, Mr. Aretas James Lyimo.

187. ***Honourable Speaker***, I extend my sincere appreciation to my fellow honourable ministers and all other members of parliament for their unwavering cooperation and support extended to me in the course of discharging my duties. I wish the very best to the honourable members of parliament who will express their interest for contesting again in the forthcoming General Election. I have great hope that citizens will not forget the tremendous and commendable work you have all done. **May the Almighty God be with us all, Amen!!!**

188. ***Honourable Speaker***, I would like to express my sincere gratitude to the Parliamentary Budget Committee under the Chairperson Honourable Oran

Manase Njeza, Member of Parliament for Mbeya Rural Constituency, for their comments and advice during the preparation and implementation of the Government Budget. In the same vein, I extend my appreciation to all chairpersons and members of sectoral committees for their contributions and recommendations during the preparation of sectoral budgets.

189. **Honourable Speaker**, with profound gratitude, I thank and commend the Chief Secretary, Ambassador Dr. Moses Mpogole Kusiluka, for the excellent work in coordinating and overseeing the implementation of Government activities. I also wish to express my appreciation to CPA Charles Edward Kichere, the Controller and Auditor General, for the commendable work in ensuring accountability, legality and integrity in the management of public resources.

190. **Honourable Speaker**, in a special way, I would like to extend my gratitude to my colleague, Honourable Professor Kitila Alexander Mkumbo,

Minister of State, President's Office - Planning and Investment and Member of Parliament for Ubungo Constituency, as well as Honourable Stanslaus Haroon Nyongo, Deputy Minister of State, President's Office - Planning and Investment and Member of Parliament for Maswa East Constituency. I also thank the staff of President's Office - Planning and Investment and its institutions, led by Dr. Tausi Mbagi Kida, the Permanent Secretary, and Dr. Fred Matola Msemwa, the Executive Secretary of the National Planning Commission, for their cooperation in carrying out my duties. We can all attest to the commendable work carried out by this Ministry, evident in the achievements attained during the preparation and implementation of the National Development Plan and the formulation of the Tanzania Development Vision 2050.

191. ***Honourable Speaker***, I sincerely thank Honourable Hamad Hassan Chande, Deputy Minister of Finance and Member of Parliament for Kojani Constituency, for his support in the execution of my duties. **Indeed, he is a Deputy Minister of**

impeccable standards. I also wish to extend my appreciation to my lecturer, Dr. Natu El-Maamry Mwamba, and congratulate her for making history as the first woman to serve as the Permanent Secretary and Paymaster General. It is undeniable that she has upheld the dignity of that position through her diligent safeguard of the nation's Treasury. In addition, I acknowledge the significant contributions of Deputy Permanent Secretaries, Ms. Amina Khamis Shaaban, Ms. Jenifa Christian Omolo and Mr. Elijah Greenton Mwandumbya for their advice and diligent supervision in executing the Ministry's responsibilities. Moreover, I acknowledge unwavering efforts by the management, staff and affiliated institutions under the Ministry of Finance in the preparation and management of the Government budget.

192. **Honourable Speaker,** I also wish to take this opportunity to thank Mr. Emmanuel Mpawe Tutuba, Governor of the Bank of Tanzania, for his outstanding leadership in overseeing the monetary policy. In addition, I would like to thank Mr. Yusuph

Juma Mwenda, Commissioner General of the Tanzania Revenue Authority, for his dedicated efforts in enhancing Government revenue collection. I also extend my appreciation to Dr. Amina Suleiman Msengwa, the Government Statistician General, for leading the nation's efforts in providing high quality, timely and reliable official statistical information.

193. **Honourable Speaker**, I also extend my appreciation to the management and staff of the Ministries; Independent Departments, Agencies and Government institutions; Regional Commissioners' Offices; Local Government Authorities; and various stakeholders for their participation, in one way or another, to the successful preparation of this budget.

194. **Honourable Speaker**, I take this opportunity to commend efforts done by Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, in promoting development of the sports sector in the country. These efforts have enabled Tanzania to be selected as one of the host countries for the CHAN 2024 and AFCON 2027 tournaments.

Hosting these tournaments will significantly contribute to the growth and advancement of both the sports and tourism sectors in the country. In this regard, I call upon the private sector to leverage this important opportunity, as the influx of visitors during these tournaments will increase demand for various goods and services, including accommodation, transportation, food and beverage.

195. **Honourable Speaker**, I sincerely congratulate Simba Sports Club for reaching the final of the CAF Confederation Cup once again since 1993. This achievement is the result of major investment made by the Honorary President of the Club, Mr. Mohammed Dewji. This achievement is not only success for the Club, but it has also elevated our country's profile in the international arena. Frankly speaking, in this season Simba is in good form, considering that the head coach is still building the team he envisions. Therefore, I extend my congratulations to the management and fans of Simba who continue to be the best supporters led by the Club's spokesman.

196. **Honourable Speaker**, however, Simba should not become complacent, as their celebrated success is not new to Young Africans Sports Club who reached similar stage two (2) years ago largely attributed to the investment done by Ghalib Salim Mohamed (GSM). I urge other clubs to follow the steps taken by Simba Sports Club and Young Africans Sports Club for the benefits of Tanzania's football.

197. **Honourable Speaker**, I also commend Said Salim Bakhresa for significant investment in sports industry which has been a catalyst for development of sports in the country particularly through live broadcasting. It is an undeniable truth that people's lives cannot be complete without happiness, this has been evident through Azam TV, which has not only gotten everyone talking about our local football but also improved the lives of athletes especially boxers and football players as well as film actors through local drama series. Despite being a private company, it is regarded as a public property because of its

significance to our society. Mzee Bakhresa deserves respect.

198. **Honourable Speaker**, in a distinguished way, I would like to convey my appreciation to Her Excellency the President, for appointing me as a Minister for Finance in the Sixth Phase Government. This affirms the trust and confidence that Her Excellency placed in me and it is a privilege to serve under a visionary leader committed to advancing our nation's development. Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, not only has granted me the honour of serving under her leadership, but also written a unique chapter in history for the Nyiramba, Sukuma, and Nyaturu communities of Singida by making it possible for the first Nyiramba ever to sign the nation's banknote.

199. **Honourable Speaker**, this was my dream since secondary school, inspired by a class discussion that highlighted the signature of the late Dr. Gilman Rutihinda, former Governor of the Bank of Tanzania. I am grateful to my group discussion peers (Robert

Kitundu, Sibomana Willium, John Makuru, Richard Marco, Steven Nkenguye) and others who assured me that it is possible for someone to sign the nation's banknote.

200. **Honourable Speaker**, I believe that I have discharged my duties with integrity, professionalism and utmost dedication, in full adherence to the directives of Her Excellency the President. The clearest explanation lies in the evidence of what has been accomplished by every ministry, none of which would have been possible without financial resources. I was entrusted with the duty to mobilize resources for implementation of development projects across all sectors.

201. **Honourable Speaker**, my appointment as Minister for Finance reminds me of my early exposure to financial management during my time in student leadership at Ilboru and Mazengo Secondary Schools, where I was entrusted with collecting school levies from petty traders around the school and submit them to discipline master. Through this

experience a culture of accountability and public finance management was nurtured.

202. **Honourable Speaker, PUTTING GOD FIRST, UPHOLDING INTEGRITY, PROFESSIONALISM, AND DILIGENCE** are the foundation of excellence in public service. I urge my successor and all public servants to remain humble and place God at the centre of their duties; to safeguard national interests and the rights of the most vulnerable citizens; to resist temptations of corruption; and to uphold the laws, regulations, and procedures that govern public service.

203. **Honourable Speaker**, indeed, I am thankful to the Almighty God, as stated in the Holy Qur'an, chapter 14 verse 7, "*And (remember) when your Lord proclaimed: If you are grateful, I will surely increase you (favour)...*". Thus, I am sincerely thankful to Her Excellency the President and praying for her and family's good health so that she may complete the transformative massive work for the development of Tanzania.

204. **Honourable Speaker**, let me take this opportunity to thank the people of Iramba West Constituency who gave me the chance to be their representative. I believe that, I did a commendable work. I would like to assure them that I will continue cooperating with them to bring development to Iramba West. **THANK YOU VERY MUCH.**

205. **Honourable Speaker**, in a very special way, I would also like to take this opportunity to thank my dear wife and beloved friend Neema Mwigulu Nchemba, along with our children, Joshua, Gracious, Isaac and Bernice for their prayers and comfort which enabled me to discharge my duties of serving Tanzanians.

206. **Honourable Speaker**, as I elaborated, this is our last sitting before the Presidential, Parliamentary and Councillors elections in October 2025. Therefore, I urge my fellow Tanzanians to exercise their constitutional right to elect or be elected. Also, I would like to call upon all political parties to fully participate in the election and encourage citizens to

exercise this right peacefully and with dignity as per our national practice.

207. **Honourable Speaker**, the Government, under the leadership of Her Excellency Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania and Chairperson of Chama Cha Mapinduzi (CCM), remains committed to advancing economic development and ensuring timely and affordable social services to all citizens. We all witness major economic reforms that have been championed by Her Excellency to enable completion of numerous development projects across sectors including transport, energy, works, agriculture, and social services. This has significantly increased productivity, expanded employment opportunities, improved access to essential services, and stimulated growth in trade and investment.

208. **Honourable Speaker**, given those achievements, I am confident that in the forthcoming elections, Chama Cha Mapinduzi (CCM) will win by

landslide across constituencies and wards. **Indeed, the future is exciting** and under the strong leadership of Her Excellency the President, Tanzania is well-positioned to realize even greater success through unwavering commitment to hard work in a bid to bring sustainable development. ***KAZI NA UTU, TUNASONGA MBELE!***

God bless Africa, God bless Tanzania.

209. ***Honourable Speaker***, I beg to move.

IX. ANNEXES

Annex 1: Domestic Revenue Collection Trend 2021/22 - 2025/26

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Likely Outturn	2025/26 Budget
Total Domestic Revenue	25,173,554	26,277,887	29,829,895	34,610,646	34,892,102	40,466,132
A. Tax Revenue	20,931,262	22,610,162	26,072,402	29,415,289	30,005,851	34,103,890
1. Import duty	1,469,206	1,625,166	1,833,763	2,173,375	2,118,042	2,447,871
2. Excise Duty	2,888,518	2,946,239	3,506,194	3,920,537	4,008,200	4,512,479
3. Value added tax	5,343,816	6,165,872	6,625,283	7,760,659	7,927,435	9,272,076
4. Income tax	7,370,419	7,600,989	9,077,396	10,070,032	10,344,855	11,675,382
5. Other taxes	3,859,303	4,271,897	5,029,766	5,490,686	5,607,319	6,196,083
B. Non-tax revenue	4,242,292	3,667,725	3,757,493	5,195,358	4,886,252	6,362,241
1. Parastatal dividends & Contribution	933,029	1,008,866	767,085	1,168,543	1,139,679	1,696,261
2. Ministries and regions	2,419,795	1,637,820	1,843,855	2,670,474	2,385,975	2,985,474
3. LGAs own source	889,468	1,021,039	1,146,553	1,356,341	1,360,598	1,680,507

Source: Ministry of Finance

Annex 2: Borrowing Trend 2021/22 - 2025/26

	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Likely Outturn	2025/26 Budget
1. Total of New External and Domestic Borrowing (a+b)	11,820,767	12,102,719	12,480,625	14,886,372	14,524,041	14,954,236
(a) New Domestic Borrowing	5,894,434	6,124,512	5,432,463	6,617,790	6,642,107	6,278,186
(i) New Domestic Borrowing (Rollover)	3,044,432	2,610,598	3,257,144	4,022,373	4,149,676	3,325,557
(ii) Net Domestic Financing	2,850,002	3,513,914	2,175,319	2,595,417	2,492,431	2,952,630
(b) New External Borrowing	5,926,333	5,978,206	7,048,162	8,268,582	7,881,934	8,676,050
(i) Concessional Projects Borrowing	2,825,097	1,115,244	2,933,214	2,955,472	2,897,805	4,419,817
(ii) Concessional General Budget Support	1,291,743	1,851,237	2,013,708	2,326,471	2,037,971	1,627,221
(iii) Non - Concessional	1,809,494	3,011,725	2,101,241	2,986,638	2,946,158	2,629,012
(c) Amortization of Domestic Debt	4,948,687	3,711,400	6,082,781	7,169,041	7,230,983	7,022,845
(i) Principal - Rollover	3,044,432	2,610,598	3,257,144	4,022,373	4,149,676	3,325,557
(ii) Interest Payments	1,904,255	1,100,802	2,825,637	3,146,668	3,081,307	3,697,288
(d) External Debt Services	3,676,474	4,686,200	4,669,652	5,952,425	5,519,103	7,186,134
(i) Interest	2,816,057	2,916,041	3,011,813	3,517,120	3,348,280	4,389,707
(ii) Principle	860,417	1,770,159	1,657,838	2,435,305	2,170,823	2,796,427
(e) Net Domestic Debt Increase (a-c(i))	2,850,002	3,513,914	2,175,319	2,595,417	2,492,431	2,952,630
(f) Net External Debt Increase (b-d(ii) / 1	3,110,276	3,062,165	4,036,349	4,751,462	4,533,654	4,286,343
2. Net Increase on Domestic and External Debt (e+f)	5,960,278	6,576,079	6,211,668	7,346,879	7,026,085	7,238,973

Source: Ministry of Finance

Annex 3: Grants and Concessional Loans by DPs, 2025/26

DEVELOPMENT PATNERS	GBS	BASKET	PROJECT	TOTAL TZS	TOTAL USD
AfDB	-	-	400,372,568,683	400,372,568,683	138,610,123
Belgium	-	-	799,460,309	799,460,309	276,775
Canada	-	28,130,550,000	9,441,022,500	37,571,572,500	13,007,385
China	-	-	147,159,070,461	147,159,070,461	50,946,889
Denmark	-	27,403,382,400	-	27,403,382,400	9,487,129
European Investment Bank	-	-	48,208,320,000	48,208,320,000	16,689,858
European Union - EU	113,796,289,511	-	39,618,054,424	153,414,343,935	53,112,483
Finland	-	-	6,889,680,000	6,889,680,000	2,385,227
France	-	-	623,450,630,234	623,450,630,234	215,840,383
GAVI	-	-	40,946,470,792	40,946,470,792	14,175,785
GEF	-	-	32,341,497,419	32,341,497,419	11,196,718
Germany	-	-	110,794,861,742	110,794,861,742	38,357,497
Global Fund	-	-	259,722,739,617	259,722,739,617	89,916,752
GPE	-	-	60,334,215,751	60,334,215,751	20,887,877
GRMF	-	-	11,603,202,728	11,603,202,728	4,017,062
HJFMRI	-	-	10,963,762,179	10,963,762,179	3,795,686
IFAD	-	-	155,558,657,111	155,558,657,111	53,854,850
IMF	1,627,221,414,758	-	-	1,627,221,414,758	563,348,687
India	-	-	142,632,320,000	142,632,320,000	49,379,715
Ireland	-	13,886,425,000	2,558,268,966	16,444,693,966	5,693,200
JICA	-	-	48,613,112,926	48,613,112,926	16,829,998
KOICA	-	8,942,500,000	-	8,942,500,000	3,095,919
Kuwait Fund	-	-	6,483,835,782	6,483,835,782	2,244,722
Norway	-	-	16,086,134,529	16,086,134,529	5,569,066
Nutrition International	-	-	1,603,106,400	1,603,106,400	555,000
OPEC Fund	-	-	23,429,276,096	23,429,276,096	8,111,282
Poland	-	-	28,880,000,000	28,880,000,000	9,998,338
South Korea	-	-	148,388,673,579	148,388,673,579	51,372,581
Spain	-	-	53,097,079,853	53,097,079,853	18,382,360
Susan Thompson	-	-	91,829,781,522	91,829,781,522	31,791,732
Sweden	-	-	69,820,626,582	69,820,626,582	24,172,100
Switzerland	-	7,613,900,000	15,045,000,000	22,658,900,000	7,844,576
UNCDF	-	-	7,103,201,178	7,103,201,178	2,459,148
UNDP	-	-	15,677,992,000	15,677,992,000	5,427,765
UNEP	-	-	3,372,625,498	3,372,625,498	1,167,613
UNFPA	-	766,500,000	8,638,319,483	9,404,819,483	3,255,975
UNHCR	-	-	1,800,000,000	1,800,000,000	623,165
UNICEF	-	766,500,000	42,296,376,473	43,062,876,473	14,908,490
United Kingdom	-	15,381,902,497	48,306,805,734	63,688,708,231	22,049,212
USA	-	-	37,082,872,388	37,082,872,388	12,838,196
WlOMSA	-	-	418,796,000	418,796,000	144,988
World Bank	-	86,844,429,322	3,188,406,599,616	3,275,251,028,938	1,133,901,231
WFP	-	-	1,393,832,000	1,393,832,000	482,549
GRAND TOTAL	1,741,017,704,269	189,736,089,219	5,961,168,850,555	7,891,922,644,043	2,732,206,089

Source: Ministry of Finance

Annex 4: Budget Frame for the year 2020/21 - 2025/26

	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Actual	Actual	Budget	Likely Outturn	Budget
TOTAL RESOURCES	32,274,882	36,996,819	40,853,298	42,836,588	50,291,408	50,210,534	56,490,252
Domestic revenue	20,652,548	25,173,554	26,277,887	29,829,895	34,610,646	34,892,102	40,466,132
Programme loans and grants	210,239	1,394,945	1,851,237	2,127,504	2,435,496	2,146,996	1,741,018
Project loans and grants	2,197,354	3,337,660	1,621,571	3,293,890	3,461,946	3,404,279	5,186,169
Basket support Loans and grants	252,471	92,727	90,053	160,215	178,892	178,892	189,736
Domestic Borrowing/ roll over	3,262,552	3,044,432	2,610,598	3,257,144	4,022,373	4,149,676	3,325,557
Domestic Borrowing (Financing)	3,359,220	2,850,002	3,513,914	2,175,319	2,595,417	2,492,431	2,952,630
Non-Concessional borrowing	3,121,190	1,809,494	3,011,725	2,101,241	2,986,638	2,946,158	2,629,012
Adjustment to Cash	-780,692	-705,994	1,876,312	-108,620	0	0	0
TOTAL EXPENDITURE	32,274,882	36,996,819	40,853,298	42,836,588	50,291,408	50,210,534	56,490,252
Recurrent Expenditure	20,573,298	21,916,479	26,882,592	28,200,167	34,937,809	34,583,592	38,996,519
Wages and Salaries	7,328,824	8,087,392	9,046,205	9,978,926	11,767,987	11,726,601	13,174,240
CFS	9,656,017	10,346,122	11,851,425	12,597,693	15,736,279	15,466,877	16,637,469
Debt service	8,218,113	8,698,202	10,088,114	10,752,432	13,121,466	12,750,086	14,208,979
CFS Others	1,437,904	1,647,920	1,763,311	1,845,261	2,614,813	2,716,791	2,428,490
Other Charges	3,588,456	3,482,964	5,984,961	5,623,548	7,433,542	7,390,114	9,184,809
LGA Own Sources	447,419	532,768	622,834	689,314	815,065	839,251	1,067,065
OC	3,141,037	2,950,196	5,362,127	4,934,234	6,618,478	6,550,863	8,117,744
Development Expenditure	11,701,584	15,080,341	13,970,706	14,636,421	15,353,600	15,626,942	17,493,733
Local	9,251,759	11,461,638	12,259,082	11,182,316	11,712,762	12,043,770	12,117,828
Foreign	2,449,825	3,618,703	1,711,624	3,454,105	3,640,838	3,583,171	5,375,905
GDPmp	150,775,745	163,493,585	179,804,042	196,560,583	218,779,144	217,007,794	242,071,490
Source: Ministry of Finance							

Annex 5: Budget Frame (Percent of GDP)

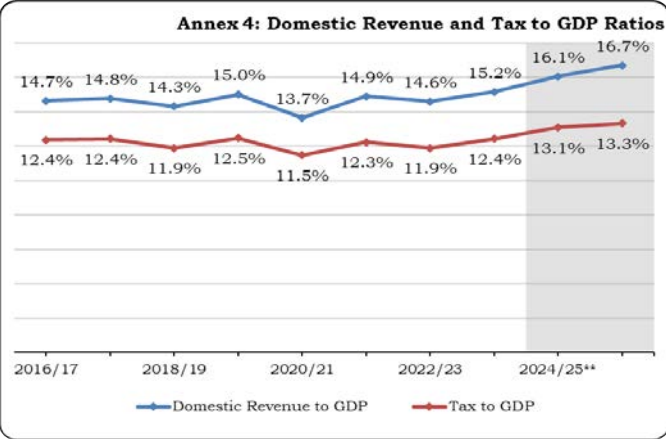
	2020/21	2021/22	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Actual	Actual	Budget	Likely Outturn	Budget
TOTAL RESOURCES	21.4%	22.6%	22.7%	21.8%	23.0%	23.1%	23.3%
Domestic revenue	13.7%	15.4%	14.6%	15.2%	15.8%	16.1%	16.7%
Programme loans and grants	0.1%	0.9%	1.0%	1.1%	1.1%	1.0%	0.7%
Project loans and grants	1.5%	2.0%	0.9%	1.7%	1.6%	1.6%	2.1%
Basket support Loans and grants	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Domestic Borrowing/ roll over	2.2%	1.9%	1.5%	1.7%	1.8%	1.9%	1.4%
Domestic Borrowing (Financing)	2.2%	1.7%	2.0%	1.1%	1.2%	1.1%	1.2%
Non-Concessional borrowing	2.1%	1.1%	1.7%	1.1%	1.4%	1.4%	1.1%
Adjustment to Cash	-0.5%	-0.4%	1.0%	-0.1%	0.0%	0.0%	0.0%
TOTAL EXPENDITURE	21.4%	22.6%	22.7%	21.8%	23.0%	23.1%	23.3%
Recurrent Expenditure	13.6%	13.4%	15.0%	14.3%	16.0%	15.9%	16.1%
Wages and Salaries	4.9%	4.9%	5.0%	5.1%	5.4%	5.4%	5.4%
CFS	6.4%	6.3%	6.6%	6.4%	7.2%	7.1%	6.9%
Debt service	5.5%	5.3%	5.6%	5.5%	6.0%	5.9%	5.9%
CFS Others	1.0%	1.0%	1.0%	0.9%	1.2%	1.3%	1.0%
Other Charges	2.4%	2.1%	3.3%	2.9%	3.4%	3.4%	3.8%
LGA Own Sources	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%
OC	2.1%	1.8%	3.0%	2.5%	3.0%	3.0%	3.4%
Development Expenditure	7.8%	9.2%	7.8%	7.4%	7.0%	7.2%	7.2%
Local	6.1%	7.0%	6.8%	5.7%	5.4%	5.5%	5.0%
Foreign	1.6%	2.2%	1.0%	1.8%	1.7%	1.7%	2.2%
Source: Ministry of Finance							

Annex 6: Sector Allocation

SECTOR		2024/25	2025/26
		Billion shillings	
Education		6,369.8	7,394.4
Health		2,648.4	3,009.2
Economic Development	Works, Transport and Communication	5,533.9	5,524.2
	Agriculture	1,938.9	1,925.8
	Industry and Trade	383.2	239.5
	Energy	1,883.7	1,965.7
	Minerals	231.9	225.0
	Natural Resources, Environment and Tourism	596.1	317.4
	Labour and Youth skills Development (Job Creation)	34.0	38.4
Housing and Community Development	Water	641.9	898.1
	Lands, Housing and Human Settlement	174.1	166.9
	Community Development	320.3	196.5
	Sports, Arts and Culture	285.3	519.6
Social Development		2,653.4	3,154.1
Defence, Public order and Safety		5,493.2	6,398.1
General Public Services	Executive and legislative organs, Financial and Fiscal Affairs, and External Affairs	7,981.7	10,308.3
	Debt Services	13,121.5	14,209.0
TOTAL		50,291.4	56,490.3

Source: Ministry of Finance

Chart No. 1: Domestic Revenue and Tax to GDP Ratios



* Estimate

** Budget

Chart No 2: Domestic Revenue Sources (Billion shillings)

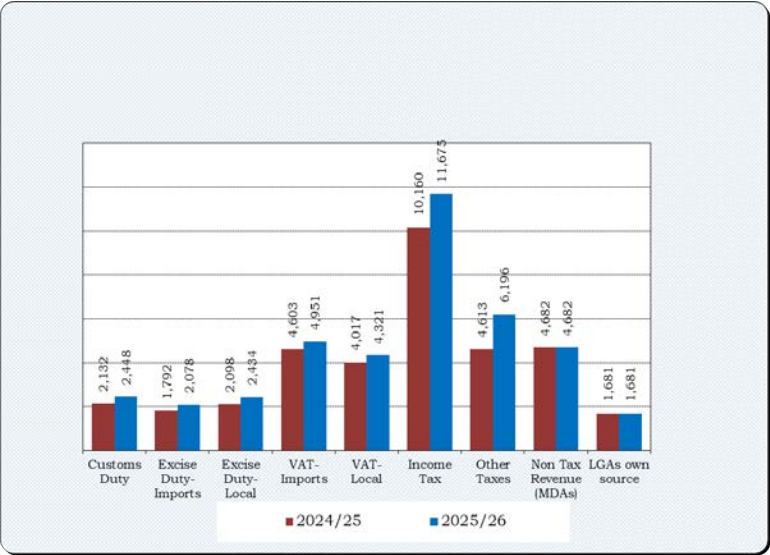


Chart No 3: Revenue and Financing Sources (Billion Shillings)

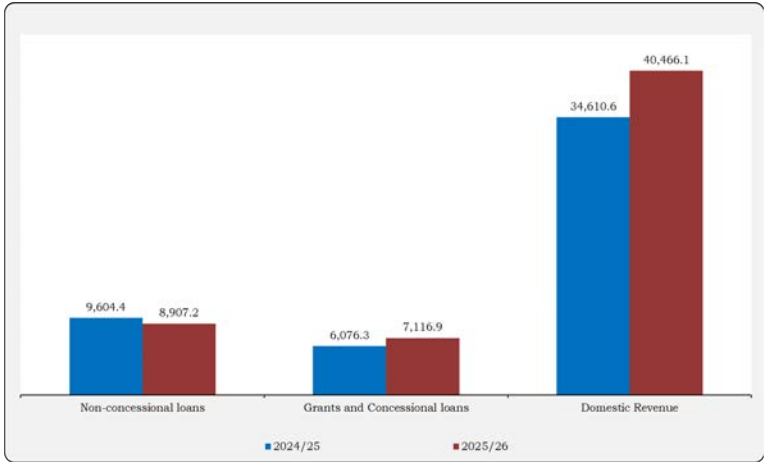


Chart No. 4: Government Expenditure (Billions shillings)

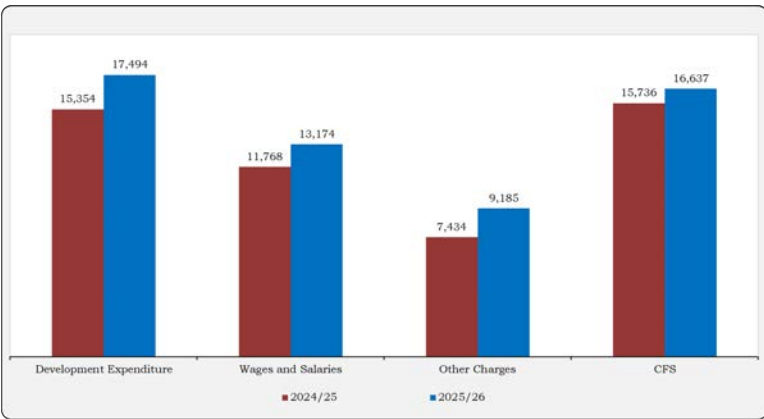
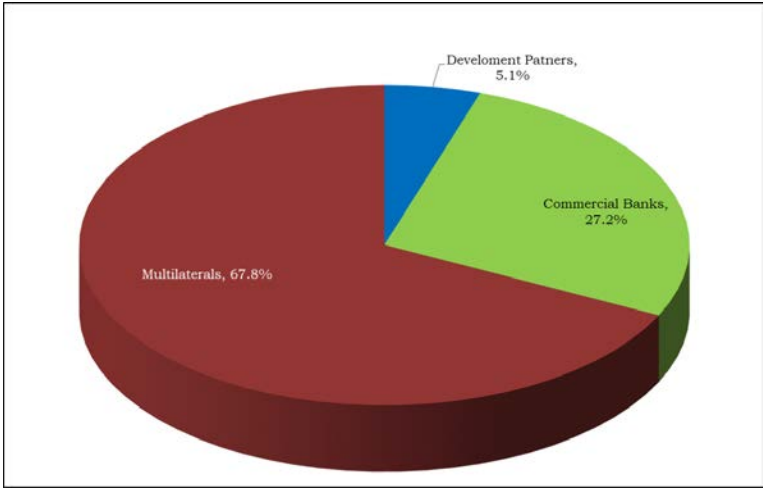


Chart No 5: External Debt by Creditors, April 2025



PROPOSED AMENDMENTS TO FISHERIES REGULATIONS FOR LICENSE FEES, EXPORT ROYALTY AND IMPORT FEE ON FISH AND FISHERY PRODUCTS FOR THE YEAR 2025/2026

Table 07

No.	Type of License Fee/Export or Import Duty on Fishery Products	Current License Fee/Export or Import Duty on Fishery Products (Tshs)	Proposed Rate (Tshs)	Reasons for the Proposed Amendments to Fisheries Regulations	Regulation to be amended (GN No)	Taskforce Response
1.	Sport Fishing License (One-Month Period)	New	312,000.00	<ul style="list-style-type: none">To improve Sport Fishing activities and Increase Government RevenueAlso, to meet the needs of sport fishing stakeholders and comply with legal requirements and regulations	GOVERNMENT NOTICE NO. 478B published on 01/07/2022	Changed To 350,000 – Foreigner 100,000 - Resident

MAPENDEKEZO YA ADA MPYA KWA HUDUMA ZINAZOTOLEWA NA BARAZA LA SANAA LA TAIFA
(Wasilisho kwa Kamati ya Kikosi kazi cha Maboresho ya Sera ya Kodi)
JEDWALI LA PILI

A ZA USAJILI
zi zinalipwa mara moja tu)
E NO. 8

Chanzo	Ada za Sasa	Mapendekezo	Sababu za mapendekezo	Kifungu cha Sheria/Kanuni	Majibu ya Kikosi (TFTR)
Taasisi na AZISE(Asasi zisizokuwa za Serikali)	50,000	Ifutwe	Imependekezwa ifutwe kwa sababu Taasisi hizo hazisajiliwi na BASATA bali zinasajiliwa na mamlaka nyingine za Serikali. Vilevile, hatua hii itaepusha malalamiko ya wawekezaji ya kutozwa ada ya usajili mara mbili.	Kanuni za Baraza Kifungu cha 20 (h)	Imekubaliwa
Mashirikisho ya Sanaa	50,000	30,000	Kuwezesha mashirikisho ili kuhamasisha vyama vya sanaa vipate wanachama wengi.	Kanuni za Baraza Kifungu cha 21 (1)-(4)	Imekubaliwa

Vyama vya Sanaa	50,000	20,000	Kuhamasisha uanzishaji wa vyama vingi vya sanaa kwa lengo kuongeza urasimishaji wa sekta.	Kanuni za Baraza Kifungu cha 21 (1)-(4)	Imekubaliwa
Promota wa kazi za Sanaa	50,000	50,000	Hakuna mabadiliko.	Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa
Kampuni zinazotumia wasanii kujitangaza	50,000	Ifutwe	Inapendekezwa ifutwe kwa sababu kampuni hazisajiliwi na BASATA bali zinasajiliwa na BRELA. Vilevile, hatua hii itaepusha malalamiko ya wawekezaji ya kutozwa ada ya usajili mara mbili (MKUMBI).	Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa
Msanii Binafsi au aliye kwenye kikundi	20,000	10,000	Kuhamasisha wasanii wengi kujisajili mpaka wale wa vijijini nakuongeza urasimishaji wa sekta.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa

7.	Wasanii Binafsi kutoka nje wanaoishi Tanzania	50,000	50,000	Hakuna mabadiliko.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
8.	Vikundi vya Uimbaji, Kwaya na Kaswida	40,000	ifutwe	Imehamishiwa kwenye Vikundi vya Sanaa (Na. 11 hapo chini) ili kuepusha kujirudia kwa tozo ya aina moja.	Kanuni za Baraza Kifungu cha 20 (c)	Imekubaliwa
9.	Wafanyabiashara wa kazi za sanaa	50,000	ifutwe	Wanasajiliwa au kupewa leseni na mamlaka nyingine.	Kanuni za Baraza Kifungu cha 20 (g)	Imekubaliwa
10.	Vikundi vya Sanaa	40,000	30,000	Kuhamasisha vikundi vyingi kujisajili kwa lengo la kuongeza hamasa ya urasimishaji wa sekta mpaka vijijini.	Kanuni za Baraza Kifungu cha 20 (c)	Imekubaliwa
11.	Lebo za Muziki	50,000	50,000	Hakuna marekebisho	Kanuni za Baraza Kifungu cha 20 (e)	Imekubaliwa
12.	Studio za kurekodi Muziki	50,000	50,000	Hakuna marekebisho	Kanuni za Baraza Kifungu cha 20 (e)	Imekubaliwa
13.	Manjumuziki (DJs)	40,000	10,000	Kuhamasisha manjumuziki wengi kujisajili kwa lengo la kuongeza ajira kwa vijana.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
14.	Waneni (MCs)	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa

			kuwawezesha kupata mikopo ya Serikali kupitia Mfukowa Utamaduni na Sanaa.		
Mameneja wa Wasanii	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa.	Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa
Watozi (Producers)	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
Wapigapicha za Mnato	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa

Wapambaji katika sherehe/matukio	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa.	Kanuni za Baraza Kifungu cha 20 (a)-(b) na (i)	Imekubaliwa
Wapambaji wa Keki	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa. Hapa sanaa iko kwenye kupamba siyo kutengeneza keki.	Kanuni za Baraza Kifungu cha 20 (a)-(b) na (i)	Imekubaliwa
Miundombinu ya saluni za kike na kiume	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa		Imekubaliwa

Wasanifu Majengo	10,000	Ifutwe	Ifutwe kwa kuwa kada hiyo ina mamlaka yake Ya usajili na usimamizi.	Marekebisho ya Sheria ya Baraza Na. 5 ya 2019 Kifungu cha 17 (b) (ii)	Imekubaliwa
Wasanifu wa Picha/matangazo (Graphics Designers)	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao, ili kuwawezesha kupata mikopo ya Serikali kupitia Mfuko wa Utamaduni na Sanaa.	Marekebisho ya Sheria ya Baraza Na. 5 ya 2019 Kifungu cha 17 (b) (i)	Imekubaliwa
Wabunifu wa Mavazi (Fashion and textile designers)	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kaz zao.	Sheria Na. 23 ya 1984 Kifungu cha 2 (a) (i) - (vi) Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa

VIBALI
(Zinalipwa kila mwaka)

	Chanzo	Ada ya Sasa	Mapendekezo	Sababu za mapendekezo	Kifungu Sheria/Kanuni cha	Majibu ya Kikao (TFTR)
1.	Taasisi	100,000	100,000	Hakuna mabadiliko	Kanuni za Baraza Kifungu cha 20 (h)	Imekubaliwa
2.	Mashirikisho	60,000	30,000	Dhana ya uwezesaji	Kanuni za Baraza Kifungu cha 21 (1)-(4)	Imekubaliwa
3.	Vyama	50,000	30,000	Kuhamasisha uanzishwaji wa vyama vingi vya sanaa kwa lengo kuongeza mapato ya Serikali na ajira.	Kanuni za Baraza Kifungu cha 21 (1)-(4)	Imekubaliwa
4.	AZISE	50,000	50,000	Hakuna mabadiliko; kwa kuwa ada ya usajili imefutwa	Kanuni za Baraza Kifungu cha 20 (h)	Imekubaliwa
5.	Promota wa kazi ya sanaa	100,000	100,000	Hakuna mabadiliko; ada inakidhi wadau na kazi wanayoifanya	Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa
6.	Kampuni zinazotumia wasanii kujitangaza	500,000	Ifutwe	Imejirudia namba 7	Kanuni za Baraza Kifungu cha 20 (b)	Imekubaliwa

7.	Kutumia wasanii na kazi za sanaa kwa matangazo (branding) kwa mradi (per campaign)	5,000,000	2,000,000	Ada hii itatozwa kwa mwaka bila kujali tukio la tangazo husika limefanyika mara ngapi kinyume na ilivyokuwa zamani ambapo kibali kilitozwa kwa kila tukio la tangazo.	Kanuni za Baraza Kifungu cha 20 (b)	Imebadilishwa kufutwa. Huduma husika isitozwe kabisa sababu tozo hiyo ya kodi (Excise) sio ada na inatozwa mtu wa tatu(3rd) ambae hana uhusiano na Baraza
8.	Wasanii Binafsi	20,000	10,000	Kuhamasisha wasanii wengi kujisajili na kuongeza ajira kwa vijana.	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
9.	Wasanii Binafsi wa nje wanaoishi nchini kwa vibali halali	50,000	50,000	Hakuna mabadiliko	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
	Wasanii Binafsi kwenda nje ya nchi	50,000	ifutwe	Kuhamasisha wasanii wazawa kwenda nje ya nchi kufanya shughuli za sanaa ili kujiongezea kipato binafsi na pato la Taifa kwa ujumla	Kanuni za Baraza Kifungu cha 61	Imekubaliwa
	Wasanii ndani ya vikundi vya sanaa	10,000	10,000	Hakuna mabadiliko	Kanuni za Baraza Kifungu cha 65	Imekubaliwa

..	Vikundi vya Uimbaji, Kwaya na Kaswida	40,000	Ifutwe	Imehamishiwa kwenye Vikundi vya Sanaa chini ya ada Na. 14 ili kuepusha kujirudia kwa tozo ya aina moja, kwa lengo la kuondoa kujirudia kwa tozo	Kanuni za Baraza Kifungu cha 20 (c)	Imekubaliwa
..	Wafanyabiashara wa kazi za sanaa	60,000	20,000	Kuhamasisha wafanyabiashara wa kazi za sanaa wengi kutambulika na Baraza na kuweza kutambua mchango wa sanaa katika kuchangia uchumi.	Kanuni za Baraza Kifungu cha 20 (g)	Imekubaliwa
..	Vikundi vya Sanaa	40,000	30,000	Kuhamasisha vikundi vyingi kujisajili kwa lengo la kuongeza ajira kwa vijana.	Kanuni za Baraza Kifungu cha 20 (c)	Imekubaliwa

Lebo ya Muziki (Music label)	50,000	500,000	Kuendana na kukua kwa soko la biashara ya muziki	Kanuni za Baraza Kifungu cha 20 (e)	Imebadilishwa 100,000/=
Studio za kurekodi Muziki	50,000	50,000	Hakuna marekebisho	Kanuni za Baraza Kifungu cha 20 (e)	Imekubaliwa
Mawakala/ Was a mbazaji wa kazi za sanaa zisizo za muziki.	50,000	200,000	Kuongeza mapato ya Serikali kwa kuwa eneo hili la biashara ya Mawakala/ Wasambazaji wa kazi za wasanii ni kubwa na inawaingizia kipato kikubwa mawakala/wasambazaji hao wa kazi za sanaa zisizo za muziki	Kanuni za Baraza Kifungu cha 20 (f)	Imebadilishwa 100,000/=
Manjumuziki (DJs)	40,000	40,000	Hakuna marekebisho	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
Waneni (MCs)	Mpya	100,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imebadilishwa 40,000/=
Mameneja wa Wasanii	Mpya	100,000	Mpya; kuongeza mapato	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imebadilishwa 50,000/=
Watozi (Producers)	Mpya	50,000	Mpya; kuongeza mapato	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa
Wapigapicha za mnato wa kazi za sanaa	Mpya	10,000	Mpya; kuongeza mapato	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imekubaliwa

Wapambaji katika sherehe /matukio	Mpya	50,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao	Kanuni za Baraza Kifungu cha 20 (a)-(b)	Imebadilishwa 20,000/=
Wabunifu wa Picha (Graphics Designers)	Mpya	10,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao	Marekebisho ya Sheria ya Baraza Na. 5 ya 2019 Kifungu cha 17 (b) (i)	Imekubaliwa
Kibali cha kutumia sanaa za jadi kwa ajili ya utafiti (Wageni)	Mpya	2,000,000	kurasimisha kazi zaa na Kuimarisha ulinzi wa sanaa za jadi dhidi ya uharamia na matumizi holela	Sheria ya Hakimiliki na Hakishiriki, Sura 218 (COSOTA) ; inaitaka BASATA kutunga kanuni za kusimamia kazi za sanaa za jadi.	Imekubaliwa
Kutumia Sanaa za Jadi kibiashara (wageni)	Mpya	5,000,000	Kurasimisha kazi zaa na kuimarisha ulinzi wa sanaa za jadi dhidi ya uharamia na matumizi	Sheria ya Hakimiliki na Hakishiriki, Sura 218 (COSOTA); inaitaka	Imekubaliwa

			holela	BASATA kutunga kanuni za kusimamia kazi za sanaa za jadi.	
Kampuni za ndani za usambazaji muziki kwenye majukwaa ya kidijitali (music streaming services)	Mpya	500,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao na kuendana na kukua kwa soko la muziki kwenye majukwaa ya kidijitali	Kanuni za Baraza Kifungu cha 20 (f)	Imebadilis hwa kua; 200,000/=
Kampuni za kigeni usambazaji muziki kwenye majukwaa ya kidijitali (music streaming services)	Mpya	2,000,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao na kuendana na kukua kwa soko la muziki kwenye majukwaa ya kidijitali	Kanuni za Baraza Kifungu cha 20 (f)	Imekubaliwa

VIBALI VYA KUIINGIZA WASANII NCHINI

Neo	Chanzo	Ada ya Sasa	Mapendek ezo	Sababu	Kanuni	Majibu ya Kazi (TF)
Afrika Mashar iki na SADC	Msanii Binafsi (kibiashara)	1,000,000	500,000	Kuwezesha/kuhamasisha ukuaji wa soko la sanaa nchini kuimarisha ushirikiano baina yanchi wanachama na kuhamasisha utalii sanjari na kampeni ya <i>Royal Tour</i> kwa lengo la kuongeza fedha za kigeni	Kanuni za Baraza Kifungu	Imebadilishwa kua;
	Makundi (kibiashara)	Mpya	1,000,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao	cha 62 (1)	300,000/
	Warsha,makong amano,kubadilishana ujuzi	1,000,000	Bure	Kuimarisha uhusia no wa kidiplomasia na kuongeza ujuzi	Kanuni za Baraza Kifungu cha 62 (1)	Imekubaliwa
Nchi zingine						
	Msanii binafsi (kibiashara)	1,500,000	700,000	Kuwezesha/kuhamasisha ukuaji wa soko la sanaa nchini na kuhamasisha utalii sanjari na kampeni ya <i>Royal Tour</i> kwa lengo la kuongeza fedha za kigeni	Kanuni za Baraza Kifungu cha 62 (1)	Imekubaliwa
	Makundi (kibiashara)	Mpya	1,500,000	Kuongeza mapato ya Serikali na kurasimisha kazi zao	Kanuni za Baraza Kifungu cha 62 (1)	Imekubaliwa

	Wasanii wanaoi ngia nchini kwa ajili ya warsha,makongamano, kubadilishana ujuzi, mahusiano ya kidiplomasia	1,500,000	Bure	Kuimarisha uhusiano wa kidiplomasia na kuongeza ujuzi	Kanuni za Baraza Kifungu cha 62 (1)	Imekubali
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ZA MATUKIO YA SANAA

ADA ZA MATUKIO YA SANAA ADA ZA SASA	Ada ya sasa	Mapendekezo	Sababu	Kanuni	Majibu Kazi
Matukio ya kibiashara	2,000,000	ifutwe	Kwa sababu utekelezaji wake ulikuwa ni mgumu kwa kuwa BASATA kubaini kama muandaaji wa tukio alipata faida kwenye tukio husika	Kanuni za Baraza Kifungu cha 50 (3)	Imekubali
Kibali kwa matukio yasiyo ya kibiashara (yasiyo na kiingilio)	200,000	50,000	Kuhamasisha matukio mengi ya sanaa kuanzishwa na kukua	Kanuni za Baraza Kifungu cha 50 (3)	Imebadilishwa; 0 Kwa kitolewa

Kibali kwa matukio yasiyo ya kibiashara yenye kiingilio	1,500,000	ifutwe	Kwa sababu utekelezaji wake ulikuwa ni mgumu kwa BASATA kubaini kama muandaaji wa tukio alipata faida kwenye tukio husika	Kanuni za Baraza Kifungu cha 50 (3)	Imekubwa
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ADA ZA KUMBI

Kumbi zilizopo kwenye Halmashauri za Wilaya Kanuni za Baraza Kifungu cha 55, 56 na 57

Pangilio wa sasa wa kumbi	Ada ya sasa	Ada Pendekezwa	Sababu za Mapendekezo	Kanuni za Baraza Kifungu cha 55, 56 na 57	Imekubwa
nyenye ukubwa wa kukaa watu asiozidi 350	350,000	Ifutwe	Hakuna uhalisia; uwezekano wa udanganyifu ni mkubwa		Imekubwa
nyenye ukubwa wa kukaa watu 351 – 550	550,000	ifutwe	Hakuna uhalisia;kuna uwezekano wa udanganyifu ni mkubwa		Imekubwa
		ifutwe	Hakuna uhalisia; uwezekano wa udanganyifu ni mkubwa		Imekubwa
nyenye ukubwa wa kukaa watu 551 –750	750,000	ifutwe	Hakuna uhalisia; uwezekano wa udanganyifu ni mkubwa		Imekubwa
nyenye ukubwa wa kukaa watu 751 na kuendelea	1,050,000	Ifutwe	Hakuna uhalisia; uwezekano wa udanganyifu ni mkubwa		Imekubwa

**MATRIX OF AMENDMENT OF THE FEES UNDER THE WEIGHTS AND MEASURES (GENERAL) REGULATION
G.N. NO. 288 OF 2019**

NO. 9

Current fee	Proposed Fees	Justification	Taskfor Respon
is a new service.	Verification fees for Taximeter Verification fees for a taximeter shall be TZS 15,000/= after every twelve months.	The aim of this fee is to facilitate running cost for this service including procurement and maintenance of modern equipment which align with the technological growth.	Changed 10,000/= a twelve mo
Metrological supervision fee (a) To terminal owners: Seven million Tanzania Shillings (Tshs. 7,000,000/- per vessel	Metrological supervision fee (a) To terminal owners: Verification of petroleum products, received quantity before discharging to vehicle tank. One Tanzania Shillings (Tshs. 1) per litre.	1. To align with International best practices where Agencies impose a fee to ensure quantity control in bulk trade, Metrological supervision of fuel at the port which enables the Tanzania Revenue Authority (TRA) to accurately calculate the appropriate taxes.	Changed 0.15 per lit
Fee for the examination of fixed storage tanks:	Fee for the examination of fixed storage tanks: Once. Tshs. 300,000/-	The purpose of this amendment is to provide legal basis to charge fees for approving technical drawings and examination of fixed storage tanks, because practically these fees are charged by the WMA. This is a running cost for this service.	Changed T 150,000/=

<p>fees for inspection, testing and certification for imported goods: For the first 10 items bearing the highest F.O.B value, fees shall be 0.2% of F.O.B for each item or Tanzanian shillings 100,000 whichever is higher. For the following number of items above 10, Tanzanian Shillings 2,000,000 shall be charged for each item.</p>	<p>Fees for inspection, testing and certification for imported goods: 0.2% of F.O.B of imported prepacked goods or Tanzania shillings 100,000 whichever is higher.</p>	<p>To facilitate trade by removing multiplicity of fees in respect of the items of the same class.</p>	<p>Changed T</p> <p>0.2% of imported prepacked Tanzania</p> <p>0,000 wh higher, b should n 2,000,000.</p>

Standards (Fees And Charges)

GN NO. 496 L (Contd)

BLE NO. 10:

TANZANIA BUREAU OF STANDARDS

Form No. 1

SCHEDULE

Made under regulation 3)

STANDARDS FEES

- 1.1 Charges for purchase of a National or East African Standard shall base on the number of pages as prescribed in the table below:

S/N	P A G E S	PRICE		Taskforce Response
		AMOUNT (TSHS)	TZS EQUIVALENT TO USD	
1.	1-5	10,000	10	Recommended
2.	6-10	15,000	15	Recommended
3.	11-15	20,000	20	Recommended
4.	16-20	25,000	25	Recommended
5.	21-25	30,000	30	Recommended
6.	26-30	35,000	35	Recommended
7.	31-35	40,000	40	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

8.	36-40	45,000	45	Recommended
9.	41-45	50,000	50	Recommended
10.	46-50	55,000	55	Recommended
11.	51-55	60,000	60	Recommended
12.	56-60	65,000	65	Recommended
13.	61-65	70,000	70	Recommended
14.	66-70	75,000	75	Recommended
15.	71-75	80,000	80	Recommended
16.	76-80	85,000	85	Recommended
17.	81-85	90,000	90	Recommended
18.	86-90	95,000	95	Recommended
19.	91-95	100,000	100	Recommended
20.	96-100	105,000	105	Recommended
21.	101-105	110,000	110	Recommended
22.	106-110	115,000	115	Recommended
23.	111-115	120,000	120	Recommended
24.	116-120	125,000	125	Recommended
25.	121-125	130,000	130	Recommended
26.	126-130	135,000	135	Recommended
27.	131-135	140,000	140	Recommended
28.	136-140	145,000	145	Recommended
29.	141-145	150,000	150	Recommended

1.2 International Standards shall be charged based on ISO Price List 2018/ Liste de prix ISO 2018

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS Form No. 2

TEXTILE/LEATHER LABORATORY - TESTING FEES

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce I
Tearing strength	60,000	50,000	Recomm
Loss of ball pressure	30,000	20,000	Recomm
Examination of physical defects in used clothes and shoes	120,000	100,000	Recomm
Total ash content	60,000	30,000	Recomm
Sulphated total ash content	60,000	30,000	Recomm
Oil content (lubricant content)	20,000	45,000	Recomm
Testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee for undergraduate and 50% of testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 3

PACKAGING TECHNOLOGY CENTRE TESTING FEES

S/N	TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
1.	Density/ specific gravity	55,000	50,000	Recommended
2.	Breaking load & Elongation or Tensile and Elongation	100,000	80,000	Recommended
3.	Resistance to impact	100,000	80,000	Recommended
4.	Drop strength/ drop impact	50,000	30,000	Recommended
5.	pH value	40 000	15,000	Recommended
6.	Burst index	100,000	80,000	Recommended
7.	Burst strength	100,000	80,000	Recommended
8.	Hardness test on materials	150,000	100,000	Recommended
9.	Shock resistance	100,000	80,000	Recommended
10.	Heat loss/Temperature drop	100,000	80,000	Recommended
11.	Chemical composition on the material	200,000	150,000	Recommended
12.	Odour assessment on the material	30,000	20,000	Recommended
13.	Colour fastness (dry, wet, washing)	100,000	60,000	Recommended
14.	Roughness on materials	100,000	80,000	Recommended
15.	Bending Resistance	100, 000	80,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

S/N	TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
16.	Pouring Test	100, 000	80,000	Recommended
17.	Testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee for undergraduate and testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

Form No.

**TANZANIA BUREAU OF STANDARDS
MECHANICAL ENGINEERING TESTING FEES**

PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Res
Elongation	40,000	50,000	Recommended
Chemical composition	200,000	150,000	Recommended
Physical Material Assessment	20,000	10,000	Recommended
Crazing	75,000	20,000	Recommended
Sample preparation (food utensils)	30,000	20,000	Recommended
Hydrostatic test	100,000	200,000	Changed To 150,000
Resistance to wet and dry heat	60,000		
Sample preparation (Safety glass)	120,000	110,000	Recommended
Sample preparation (Seamless Carbon Steel Pipe)	100,000	110,000	Recommended
Testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee for undergraduate and 75% of testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

**TANZANIA BUREAU OF STANDARDS
ELECTRICAL LABORATORY TESTING FEES**

Form No. 5

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Chemical composition	100,000	150,000	Recommended
Visual inspection on the PV modules	40,000	10,000	Recommended
Testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee for undergraduate and 75% of testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No . 6

CHEMISTRY LABORATORY TESTING FEES

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Oil and Grease	50,000	45,000	Recommended
Relative Density (<i>for coolant</i>)	70,000	50,000	Recommended
Density at 15°C	50,000	30,000	Recommended
Density at 20°C	50,000	30,000	Recommended
Viscosity Index	60,000	50,000	Recommended
Viscosity Index (<i>for boat oil</i>)	120,000	50,000	Recommended
Insoluble matter in water and/or alcohol	30,000	25,000	Recommended
Insoluble matter in water (<i>for scouring powders</i>)	20,000	25,000	Recommended
Sieve analysis of matter insoluble in water (<i>for scouring powders</i>)	40,000	20,000	Recommended
Insoluble residue (including silica)	40,000	30,000	Recommended
Sulphates (<i>for kaolin</i>)	25,000	30,000	Recommended
Sulphates (<i>for sand aggregate</i>)	45,000	30,000	Recommended
Sulphates (<i>for water</i>)	35,000	30,000	Recommended
Volatile matter	30,000	25,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Non Volatile Matter (<i>deodorant, nail polishes and antiperspirants</i>)	50,000	45,000	Recommended
Sulphated ash (<i>for pomades</i>)	40,000	30,000	Recommended
Sulphated ash (<i>for automotive biodiesel, Ethanol gel and boat oil</i>)	50,000	30,000	Recommended
Sulphur as S (<i>for foliar fertilizers</i>)	50,000	30,000	Recommended
Sulphur (<i>for lime wash</i>)	20,000	30,000	Recommended
Sulphur and Sulphides	25,000	30,000	Recommended
Total Sulphur Contents	70,000	60,000	Recommended
Calcium, Ca	30,000	35,000	Recommended
Total Lead,Pb (<i>for gasoline</i>)	70,000	60,000	Recommended
Copper Corrosion (<i>for gasoline</i>)	30,000	50,000	Recommended
Iron Oxide (FeO)	25,000	30,000	Recommended
Iron Oxide and Magnesium Oxide (<i>for lime wash</i>)	35,000	30,000	Recommended
Burning characteristic	30,000	20,000	Recommended
Total solids	50,000	20,000	Recommended
Stability	50,000	15,000	Recommended
Specific gravity (<i>for battery acid</i>)	40,000	30,000	Recommended
Dimension (<i>for facial tissue, napkins, toilet paper</i>)	30,000	20,000	Recommended
Dimension (<i>for tooth brushes</i>)	15,000	20,000	Recommended
Solubility in water (<i>liquid detergents</i>)	30,000	25,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Solubility of Colors <i>(for skin powder)</i>	30,000	25,000	Recommended
Melting point <i>(for wax candles and pomades)</i>	50,000	30,000	Recommended
Drying time <i>(for paints and varnishes)</i>	30,000	40,000	Recommended
Drying time <i>(for polishes)</i>	60,000	40,000	Recommended
Loss on ignition	25,000	30,000	Recommended
Loss on ignition <i>(for limestone)</i>	40,000	30,000	Recommended
Potassium Oxide (K ₂ O)	25,000	30,000	Recommended
Potassium <i>(for liquid fertilizers)</i>	60,000	50,000	Recommended
Manganese Oxide (MnO)	25,000	30,000	Recommended
Corrosion resistance	30,000	20,000	Recommended
Workmanship <i>(for toothbrush)</i>	20,000	10,000	Recommended
Diameter of the slip	10,000	15,000	Recommended
Thickness	25,000	20,000	Recommended
Surface	15,000	10,000	Recommended
Substance / grammage	50,000	30,000	Recommended
Softness/Material	30,000	10,000	Recommended
Grade <i>(for napkins)</i>	20,000	10,000	Recommended
Mass per 144 stick	40,000	30,000	Recommended
Phosphorous	50,000	35,000	Recommended
Silicon Dioxide and Aluminium oxide	40,000	30,000	Recommended
Total Fatty Matter <i>(for soap, dishwashing, laundry powder)</i>	60,000	50,000	Recommended
Unsaponified Fatty Matter	50,000	30,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Active Detergent Content (for synthetic detergent, synthetic organic liquid detergent and liquid hand wash)	60,000	50,000	Recommended
Matter insoluble in water	30,000	25,000	Recommended
Saponification value	50,000	30,000	Recommended
Stability (for disinfectant)	75,000	15,000	Recommended
Free Fatty Acids (for liquid hand wash)	50,000	30,000	Recommended
Sediment (for fuel oil)	70,000	60,000	Recommended
Surfactant	80,000	60,000	Recommended
Water Content (for glass cleaner and fuel oils)	50,000	30,000	Recommended
Water Contents (for biodiesel)	35,000	30,000	Recommended
Total Acidity	60,000	20,000	Recommended
Matter Insoluble in Boiling water	30,000	25,000	Recommended
Rancidity (for hair creams, hair oil, and skin care oil)	40,000	30,000	Recommended
Acid Value	40,000	30,000	Recommended
Peroxide Value	40,000	30,000	Recommended
Sample preparation (for coal)	50,000	40,000	Recommended
Water insoluble matter	30,000	25,000	Recommended
Testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee for undergraduate and 50% of testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Respons
			postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 7

BUILDING AND CONSTRUCTION LABORATORY TESTING FEES

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
chloride content	75,000	30,000	Recommended
7 days compressive strength	75,000	50,000	Recommended
28 days compressive strength		100,000	Recommended
3 days compressive strength	75,000	100,000	Recommended
Hardness value	100,000	15,000	Recommended
soluble Sulphate	150,000	45,000	Recommended
soluble chlorides	150,000	45,000	Recommended
ductility	100,000	70,000	Recommended
bulk density	50,000	30,000	Recommended
tensile strength	150,000	50,000	Recommended
elongation (non-woven geotextile)	150,000	50,000	Recommended
compressive strength (1 Day.)	75,000	50,000	Recommended
compressive strength (3 Days)	75,000	50,000	Recommended
compressive strength (14 Days)	100,000	75,000	Recommended
testing charges for university and technical college students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing fee undergraduate and 50% testing fee for postgraduate

Standards (Fees And Charges)

GIN NO. 496 L (Contd)

Standards (Fees And Charges)

GN NO. 496 L (Contd)

For

TANZANIA BUREAU OF STANDARDS

METROLOGY LABORATORY CALIBRATION FEES

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
CLASS	Micro Balance /dual balance	(0-200) g	135,000	120,000	Recommended
	Analytical Balance	Up to 200 g	90,000	80,000	Recommended
	Analytical Balance	(201-2000) g	90,000	75,000	Recommended
	Electronic Balance	(2100-6000) g	90,000	70,000	Recommended
	Mechanical balance	(0-20) kg	90,000	70,000	Recommended
	Weighing Balance	(10-50) kg	90,000	80,000	Recommended
	Weighing Balance	(51-150) kg	135,000	110,000	Recommended
	Weighing Balance	(151-250) kg	220,000	150,000	Recommended
	Weighing Balance	(251-500) kg	350,000	250,000	Recommended
	Weighing Balance	(501-1000) kg	-	350,000	Recommended
	Weigh Bridge	(500-5000) kg	1,400,000	1,000,000	Recommended
		Above 5Tone to 40Tone	1,600,000	1,200,000	Recommended
		Above 50 Tone	2,200,000	1,700,000	Recommended
	Batch Plant	(500-2000) kg	1,300,000	950,000	Recommended
	Spring balance		100,000	90,000	Recommended
	Mobile Weighing Crane	(0-20) Tone	2,200,000	1,500,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	Air Craft Weighing Scale		350,000	200,000	Recommended
	Compression Machine		1,200,000	700,000	Recommended
	CBR (proving) ring		600,000	400,000	Recommended
	Torque Wrench		160,000	110,000	Recommended
	Load Cell		1,200,000	780,000	Recommended
	Jack Pile/ Hydraulic Jack			1,400,000	Changed To 1,200,000
	Axle weigher			400,000	Recommended
	Dynamometer			260,000	Recommended
	Rebound Hammer		250,000	200,000	Recommended
	Tensile Machine		350,000	700,000	Changed To 500,000
	Marshall machine		600,000	400,000	Recommended
	Torque meter		180,000	150,000	Recommended
	Tension meter		100,000	90,000	Recommended
RATURE	Thermometers (up to three (3) points of calibration) i) Liquid-in-Glass Thermometer ii) Digital thermometer iii) Dial thermometer iv) Thermograph v) Thermocouple probes vi) Pt. 100 probes	(-80 - 660)0C	(90,000 - 117,000)	85,000	Recommended
	Thermometers with more	Each additional	(90,000 -	10,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	than three points,	point	117,000)		
LD OF UREMENT	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	
	Dry block		315,000	260,000	Recommended
	Liquid bath	Single point of calibration	135,000	95,000	Recommended
		Each additional point		10,000	Recommended
	Autoclave	Single point of calibration	180,000	175,000	Recommended
		Each Additional Point		30,000	Recommended
	Fridges/Freezers		130,000	110,000	Recommended
	Ovens	Single point of calibration	135,000	120,000	Recommended
		Each Additional Point		20,000	Recommended
	Muffle Furnaces	Single point of calibration	180,000	150,000	Recommended
		Each Additional Point		30,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	Incubators	Single point of calibration	162,000	130,000	Recommended
		Each Additional Point		20,000	Recommended
	Hot Plates	Single point of calibration	135,000	100,000	Recommended
		Each Additional Point		20,000	Recommended
	Humidity Chambers		180,000	165,000	Recommended
	Cold Rooms		180,000	165,000	Recommended
	Plate freezers		180,000	165,000	Recommended
	Blast freezers		180,000	165,000	Recommended
	Cold /Chill rooms		180,000	165,000	Recommended
	Temperature Controllers		180,000	165,000	Recommended
	Thermo-hygrometer (Temperature & humidity)		90,000	110,000	Recommended
	Weather Station (Temperature, Pressure & Humidity)			150,000	Recommended
	Calibration with Mapping (Incubators, Oven, Liquid bath, Refrigerators)	Each Additional Point		100,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	Calibration with Mapping of Autoclave	Charge for any additional point of calibration		100,000	Recommended
CAL	Refractometer		108,000	90,000	Recommended
	pH Meter		108,000	90,000	Recommended
	Moisture Analyzers		108,000	90,000	Recommended
	Hydrometer		108,000	90,000	Recommended
	Analytical Transmitter			120,000	Recommended
	Density meter		108,000	100,000	Recommended
E	Capacity Measure	(0-1000) ml	36,000	40,000	Recommended
		Above 2000 ml	54,000	50,000	Recommended
	Pycnometer	(50-100) ml	36,000	40,000	Recommended
	TOT		27,000	30,000	Recommended
	Volumetric Flask	(0-2000) ml	36,000	40,000	Recommended
	Burettes	(11-100)ml	36,000	40,000	Recommended
	Measuring Cylinder	(0-2000)ml	36,000	40,000	Recommended
VOLUME	Pipettes	Above 1000 µl	54,000	55,000	Recommended
	Multichannel	(0-1000) µl	117,000	120,000	Recommended
	Conical Flask	(0-1000) ml	27,000	30,000	Recommended
	Beaker	(0-1000) ml	27,000	30,000	Recommended
	Syringes	(1-10) ml	27,000	30,000	Recommended
IE &	Timers 5 points measurements	(1-60) s	81,000	80,000	Recommended
		(61-180) min	108,000	110,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
AGENCY		(180min-24hrs)	117,000	120,000	Recommended
		Above 1 day	171,000	170,000	Recommended
AGENCY	Timers 5 points measurements	(1-60) s	81,000	80,000	Recommended
		(61-180) min	108,000	110,000	Recommended
		(180min-24hrs)	117,000	120,000	Recommended
		Above 1 day	171,000	170,000	Recommended
	Stomacher	Time/ RPM	99,000	100,000	Recommended
	Centrifuge	Time /RPM	99,000	100,000	Recommended
	Vortex/ Mixer	Time / RPM	99,000	100,000	Recommended
	Rotator	Time / RPM	99,000	100,00	Recommended
	Shaker	Time / RPM	99,000	100,000	Recommended
	Tachometer	Time /RPM	108,000	110,000	Recommended
AGENCY	Measuring Tape/ Dip tape	Above 30 m	200,000	160,000	Recommended
	Diameter or Pi tape			110,000	Recommended
	Height gauge		100,000	85,000	Recommended
	Micrometer Screw Gauge	(0-50) mm	100,000	85,000	Recommended
	Vernier Calipers	(0-150) mm	100,000	95,000	Recommended
		(0-500) mm	120,000	100,000	Recommended
	Dial Indicators/ gauges		100,000	85,000	Recommended
	Penetrometer		100,000	85,000	Recommended
	Flakiness or Elongation			85,000	Recommended
	Sieves per Piece	Above 2.36 mm		40,000	Recommended
	GO-NO-GO gauge		100,000	85,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	Level Transmitter			120,000	Recommended
	Levelling staff			80,000	Recommended
SSURE	Pressure Gauge,	(0-40) bar	90,000	80,000	Recommended
	Differential Pressure	(41-100) bar	117,000	100,000	Recommended
	Gauge and Transmitters	(101-400) bar	117,000	115,000	Recommended
		(401-4000) bar	135,000	125,000	Recommended
	Barometer	(0-1200) hpa		70,000	Recommended
	Sphygmomanometer (Bp Machine)	(0-300) mmHg		80,000	Recommended
	DeadWeight Tester/Pressure balance		250,000	200,000	Recommended
	Pressure Safety Valves (PSV)	(0-20) bar	200,000	115,000	Recommended
		(21-100) bar	200,000	165,000	Recommended
	Potentiometer		220,000	180,000	Recommended
	Ohmmeter		170,000	150,000	Recommended
	Resistor		150,000	100,000	Recommended
	Ammeter		200,000	150,000	Recommended
	Resistance meter		150,000	100,000	Recommended
	Voltmeter		150,000	100,000	Recommended
	Standard cell		150,000	100,000	Recommended
	Decade resistance Box		230,000	180,000	Recommended
	Megger(Insulation Resistance Tester)		180,000	150,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
TRICAL C/DC	Clamp meter (Voltage, Current, Resistance	Range 6 ½ Digit	300,000	250,000	Recommended
		Range 5 ½ Digit	250,000	200,000	Recommended
		Range 4 ½ Digit	200,000	150,000	Recommended
		Range 3 ½ Digit	150,000	100,000	Recommended
	DMM Current Voltage and Resistance Measurements	Range 6 ½ Digit	300,000	250,00	Recommended
		Range 5 ½ Digit	250,000	200,000	Recommended
		Range 4 ½ Digit	200,000	150,000	Recommended
		Range 3 ½ Digit	150,000	100,000	Recommended
	Power energy calibrator			600,000	Recommended
	Energy meter	Single phase	200,000	150,000	Recommended
		Three phase	300,000	250,000	Recommended
	Terameters Or Ground Water Detector			170,000	Changed To 150,000
	Earth (Ground) Resistance Tester			170,000	Changed To 150,000
	Resistivity Tester			170,000.00	Changed To 150,000

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
	Transformer Ratio Tester	Single phase		150,000	Recommended
		Three phase		350,000	Recommended
	Power Meter			350,000	Recommended
	High Voltage Tester	Single phase		350,000	Recommended
	Oil Insulation Tester			200,000	Changed To 150,000
	Electrical Safety Tester			350,000	Recommended
	Battery Charger or Analyzer			200,000	Recommended
	Attachment Training at Metrology Laboratory	1 person per day		500,000	Changed To 200,000
IVATE RATION RATORY VICES	Annual Registration fee for TBS Licensed Laboratory			1,000,000	Changed To 500,000
	Registration fee for Accredited Laboratory	5 years		500,000	Recommended
	Assessment fees	1 man day		500,000	Changed To 200,000
	Consultancy fees for establishment of calibration laboratory	1 man day		500,000	Changed To 200,000
TIONAL GES FOR VICES	Transport Charges	As per Government guidelines		As per Government guidelines	Not Recommended
	Accommodation Charges	As per Government		As per Government	Not Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

LD OF UREMENT T	TYPE OF EQUIPMENTS/ INSTRUMENTS	CAPACITY/ MEASURING RANGE	CALIBRATION CHARGES (TZS)	PROPOSED TZS	Taskforce Respons
		guidelines		guidelines	
TRACK VICES	In laboratory Fast Track Services	1 man day		As per Government guidelines	Recommended
	On site Fast Track Services	Per Task		100% of Calibration Fees	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

For

CHEMISTRY AND MICROBIOLOGY LABORATORIES - TEST FEES

TEST/PARAMETER	AMOUNT IN TZS	PROPOSED	Taskforce Response
Sodium	30,000	35,000	Recommended
Sample preparation	20,000	30,000	Recommended
Water insoluble matter	30,000	25,000	Recommended
Loss on burning	20,000	30,000	Recommended
Insoluble matter	30,000	25,000	Recommended
Potassium (as K)	30,000	35,000	Recommended
Magnesium	30,000	35,000	Recommended
Testing of Campylobacteria spp	-	40,000	Recommended
Testing of Legionella	-	40,000	Recommended
Testing charges for university and technical colleges students		50% of testing fee for undergraduate and 75% of testing fee for postgraduate	Changed To 30% of testing undergraduate and 50% of testing fee for postgraduate

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 10

FEEES FOR IMPORTED PRODUCTS UNDER DESTINATION INSPECTION

SERVICE DESCRIPTION	FEE DESCRIPTION	FEEES IN TZS	PROPOSED FEEES	Taskfo Respo
Destruction cost of unfit or substandard or prohibited products	Destruction fee (depending on quantity and actual cost of destruction)	Minimum 500,000/= whereas: Biodegradable unfit products= 100/= per kg Non-biodegradable unfit products =2500/= per kg Transportation cost and man power involved shall be charged based on actual work.	Minimum100,000/= whereas: Biodegradable unfit products= 1000/= per kg Non-biodegradable unfit products =2500/= per kg	Recommen

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 11

FOR PRODUCT CERTIFICATION, MANAGEMENT SYSTEMS CERTIFICATION, CONSULTANCY AND TECHNICAL ASSISTANCE ON QUALITY ASSURANCE AND STANDARDIZATION

Service	Description	Amount in TZS or USD	Proposed	Taskforce Response
Annual Certification fees	Evaluation per artwork	-	50,000	Recommended
	Factory inspection fee surveillance	600,000	300,000	Recommended
	Market inspection fee surveillance	300,000	300,000	Recommended
	Testing fees for market and factory surveillance samples	Varies depending on a product	Varies depending on a product (4 samples)	Recommended
Annual registration fee for food premises	Large Scale Food Outlet such as Supermarkets and Tourist Hotels	200,000	150,000	Recommended
	Medium Scale Food Outlet such as min supermarkets, wholesale	150,000	100,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

Service	Description	Amount in TZS or USD	Proposed	Taskforce Respon
	shops and hotels			
	Small Scale Food Outlets such as food warehouses, restaurants, bars, retail shops, butcheries, food carriers, canteens and food caterers	100,000	50,000	Recommended
	Micro scale food outlets Such as kiosk, food vendors	50,000	30,000	Recommended
	Large Scale Premises: i.e., Wholesale Cosmetics Shops and Distributors	350,000	300,000	Recommended
Annual registration fee for cosmetics premises	Medium Scale: i.e., Cosmetics Warehouse & sub-whole sellers	200,000	150,000	Recommended
	Small Scale: i.e., Retail Cosmetics Shops	150,000	100,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

Service	Description	Amount in TZS or USD	Proposed	Taskforce Respo
	Micro Scale: i.e., Retail Cosmetics Kiosk	150,000	50,000	Recommended
truction cost of unfit or standard or prohibited ducts	Destruction fee (depending on quantity and actual cost of destruction)	Minimum 500,000/= whereas: <i>i)</i> Biodegradable unfit products= 100/= per kg <i>ii)</i> Non- biodegradable unfit products =2500/= per kg <i>iii)</i> Transportation cost and man power involved shall be charged based on actual work.	Minimum 100,000/= whereas: <i>i)</i> Biodegradable unfit products= 1000/= per kg <i>ii)</i> Non-biodegradable unfit products =2500/= per kg	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 12

REGISTRATION FEES FOR IMPORTED FOOD PRODUCTS

S/N	TYPE OF PRODUCT	AMOUNT IN TZS	PROPOSED	Taskforce R
1.	Evaluation per 1 artwork		50,000	Recommend

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 13

REGISTRATION FEES FOR IMPORTED COSMETICS

TYPE OF PRODUCT	AMOUNT IN TZS	PROPOSED	Taskforce Response
Evaluation per 1 artwork		50,000	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 14

FEES FOR CERTIFICATION OF ABROAD FACTORIES AND GMP AUDIT FOR REGISTRATION

	ACTIVITY	AMOUNT	Taskforce Response
a	Initial factory evaluation	TZS equivalent to 5,500 USD	Recommended
	Testing fees sample	Varies depending on a product	Recommended
	GMP Audit	TZS equivalent to 5,500 USD	Recommended
	Annual certification fee (first license)	TZS equivalent to 5,500 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended
of a	Initial factory evaluation	TZS equivalent to 6,500 USD	Recommended
	Testing fees sample	Varies depending on a product	Recommended
	GMP Audit	TZS equivalent to 6,500 USD	Recommended
	Annual certification fee (first license)	TZS equivalent to 6,500 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended
	Initial factory evaluation	TZS equivalent to 8,500 USD	Recommended
	Testing fees sample	Varies depending on a product USD	Recommended
	GMP Audit	TZS equivalent to 8,500 USD	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

	ACTIVITY	AMOUNT	Taskforce Response
	Annual certification fee (first license)	TZS equivalent to 8,500 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended
ne	Initial factory evaluation	TZS equivalent to 9,000 USD	Recommended
	Testing fees sample	Varies depending on a product	Recommended
	GMP Audit	TZS equivalent to 9,000 USD	Recommended
	Annual certification fee (first license)	TZS equivalent to 9,000 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended
ca	Initial factory evaluation	TZS equivalent to 9,200 USD	Recommended
	Testing fees sample	Varies depending on a product	Recommended
	GMP Audit	TZS equivalent to 9,200 USD	Recommended
	Annual certification fee (first license)	TZS equivalent to 9,200 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended
lia	Initial factory evaluation	TZS equivalent to 9,200 USD	Recommended
	Testing fees sample	Varies depending on a product	Recommended
	GMP Audit	TZS equivalent to 9,200 USD	Recommended
	Annual certification fee (first license)	TZS equivalent to 9,200 USD	Recommended
	Annual certification fee for second and subsequent license on the same factory	30% of the fees payable for the first license	Recommended

Standards (Fees And Charges)

GN NO. 496 L (Contd)

**TANZANIA BUREAU OF STANDARDS
TRAINING FEES (VOLUNTARY)**

Form No. 15

SERVICE	PROPOSED	JUSTIFICATION	Taskforce Response
Training Conducted at TBS upon request	200,000/= Per day per person	Covers training materials, printing trainees' Certificates, Food, and refreshments to participants. It is a voluntary undertaking for clients to request	150,000/= Per day per person
Practical trainings in Laboratories (3 days) upon request	3,000,000/=	It covers the cost of reagents for undertaking tests, training materials, food, and refreshments. It is a voluntary undertaking to the client in request.	Recommended
Practical Training on Aflatoxin using High-performance liquid chromatography (HPLC) equipment in Laboratories upon request	8,000,000/=		Changed to 5,000,000/=

Standards (Fees And Charges)

GN NO. 496 L (Contd)

TANZANIA BUREAU OF STANDARDS

Form No. 16

OTHER SERVICE FEES

SERVICE	PROPOSED	JUSTIFICATION	Taskforce Response
Issuance Identification Number (IIN) (Once)	500,000/=	<p>It is mandatory for TBS to facilitate obtaining Issuance Identification Number (IIN) from the American Association of Banks.</p> <p>Once the newly established bank to issue a VISA Card has complied with Bank of Tanzania Requirements, this is a one-time process/cost. To facilitate this, TBS paid the charges and transfer cost on behalf of the bank, applied for the same, and submitted a letter to a client after verification is carried out.</p>	Recommended
Issuance of Chassis Number (1 vehicle)	500,000/=	It is mandatory for TBS verification, and a letter is	Changed To 100,000

Standards (Fees And Charges)

GN NO. 496 L (Contd)

		submitted to a client after verification is carried out.	
Issuance of Chassis Number (1 motorcycle and tricycle)			Changed To 50,000
Verification of Condensed Natural Gas (CNG) Convertors (Per certificate)	30,000/=	TBS provides verification to ensure all vehicles converters are registered and is mandatory requirement.	Recommended
Verification of Condensed Natural Gas (CNG) Inspectors (Per certificate)	30,000/=	TBS provide verification to all Inspector of their competent as per submitted certificate for inspection of CNG and the process is mandatory requirement.	Recommended

.....2025

SELEMANI SAIDI JAFO
Minister for Industries and Trade



SGR travel time Dar es Salaam–
Dodoma in three hours.



Thank you, my dear. I have
received the money.



Reliable electricity for industrial development and household use.