

Tanzania

Vocational Education Training Act Chapter 82

Legislation as at 30 November 2019

Note: There are **outstanding amendments** that have not yet been applied:
Act 8 of 2020, Act 3 of 2021, Act 6 of 2021, Act 5 of 2022, Act 7 of 2023.

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PDF created on 2 November 2024 at 02:09.

Collection last checked for updates: 31 July 2002.

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FRBR URI: /akn/tz/act/1994/1/eng@2019-11-30

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Vocational Education Training Act (Chapter 82)

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Tanzania

Vocational Education Training Act Chapter 82

Commenced on 1 January 1995

[This is the version of this document as it was at 30 November 2019 to 30 June 2020.]

[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]

[Amended by [Finance Act, 2011 \(Act 5 of 2011\)](#) on 1 July 2011]

[Amended by [Finance Act, 2013 \(Act 4 of 2013\)](#) on 1 July 2013]

[Amended by [Written Laws \(Miscellaneous Amendments\) \(No.3\) Act, 2013 \(Act 10 of 2013\)](#) on 3 January 2014]

[Amended by [Finance Act, 2014 \(Act 2 of 2014\)](#) on 1 July 2014]

[Amended by [Finance Act, 2015 \(Act 15 of 2015\)](#) on 1 July 2015]

[Amended by [Tax Administration Act \(Chapter 438\)](#) on 1 August 2015]

[Amended by [Finance Act, 2016 \(Act 2 of 2016\)](#) on 1 July 2016]

[Amended by [Finance Act, 2017 \(Act 4 of 2017\)](#) on 1 July 2017]

[G.N. No. 622 of 1994; Acts Nos. 1 of 1994; 14 of 2001; 15 of 2004; 5 of 2011; 4 of 2013; 6 of 2014; 10 of 2015; 16 of 2015; 2 of 2016; 4 of 2017]

An Act to repeal and replace the Vocational Training Act, 1974, to establish a Vocational Education and Training Authority, to impose vocational training levy and to make further and better provision for the regulation of Vocational Education and Training.

Part I – Preliminary provisions

1. Short title

This Act may be cited as the Vocational Education Training Act.

2. Interpretation

In this Act, unless the context otherwise requires—

"**apprentice**" means a person of at least fifteen years of age, except where a higher minimum age is otherwise required by law, and who is employed to learn an occupation under standards of apprenticeship approved by the Board;

"**Authority**" means the Vocational Education and Training Authority established by [section 3](#);

"**Board**" means the Vocational Education and Training Board established by [section 5](#);

"**Commissioner**" means the Commissioner General appointed under the Tanzania Revenue Authority Act;

[\[Cap. 399\]](#)

"**Committee**" means a Trade Advisory Committee established by [section 8](#);

"**Director**" means the Director General of Vocational Education and Training appointed pursuant to [section 10](#);

"**Fund**" means the Vocational Education and Training Fund established by [section 22](#);

"**indentured trainee**" means a person other than an apprentice who is not bound by a written contract but serves an employer for a determined period of time with a view to acquiring knowledge of a trade, and who attends prescribed course of study leading to trade tests and examination;

"**inspector**" means an inspector appointed by the Director General;

"**levy**" means skills and development levy imposed under [section 14](#) of this Act;

"**Minister**" means the Minister responsible for vocational education and training;

"**Regional Board**" means a Regional Vocational Education and Training Board established for a region pursuant to [section 11](#);

"**Regional Vocational Training and Service Centre**" means a centre which has been delegated special regional authority and responsibilities by the Board;

"**trade test**" means an examination to test the knowledge and the skills acquired by a trainee or any person in a designated trade or occupation;

"**Vocational Education and Training**" means training leading to a skilled occupation; and

"**Vocational Training Centre**" means any place or institution where vocational education and training is provided, including a trade school.

[Acts Nos. 14 of 2001 s. 32; 10 of 2015 s. 145]

Part II – The Vocational Education and Training Authority

3. Establishment of Authority

- (1) There is hereby established an autonomous Government agency to be known as the Vocational Education and Training Authority.
- (2) The Authority shall be a body corporate and shall—
 - (a) have perpetual succession and a common seal;
 - (b) in its corporate name be capable of suing and being sued; and
 - (c) subject to this Act, be capable of purchasing or otherwise acquiring and of alienating movable property.
- (3) The Minister may, by order published in the *Gazette*, vest in the Authority the management and the assets of any vocational training centre owned by the Government.

4. Objectives and functions of Authority

- (1) The objectives and functions of the Authority shall be to—
 - (a) provide vocational training opportunities, and facilities for such training;
 - (b) establish a vocational education and training system which includes both basic and specialised training to meet the needs of both the formal and the informal sectors;
 - (c) satisfy the demands of the labour market for employees with trade skills in order to improve production and productivity of the economy;
 - (d) ensure that the system of vocational education and training is based on demand, is cost effective and given a gradually decentralised planning and implementation authority to the regions to ensure maximum utilisation of resources and relevance of training programmes;
 - (e) foster and to promote entrepreneurial values and skills, as an integral part of all training programmes;

- (f) promote on-the-job training in industry for both apprenticeship training and for skill updating and upgrading;
 - (g) promote access to vocational education and training for disadvantaged groups;
 - (h) secure adequate and stable financing of the vocational education and training system;
 - (i) raise the quality of vocational education and training being provided;
 - (j) promote or provide vocational education and training according to needs, within the framework of overall national socio-economic development plans and policies;
 - (k) promote the balancing of supply and demand for skilled labour in both wage-employment and for skills needed for self employment in rural and urban areas;
 - (l) promote and to provide short tailor-made course programmes and in service training in order to improve the performance both of quality and productivity of the national economy;
 - (m) provide a dual vocational education and training system, combining broad basic training, gradual specialisation and practical experiences from work; and
 - (n) promote a flexible training approach and appropriate teaching methodologies.
- (2) Without prejudice to subsection (1), the Authority may establish or manage vocational training institutions including vocational teacher training colleges, Regional Vocational Training and Service Centres and Vocational Training Centres.

Part III – Vocational Education and Training Board and Regional Boards

5. Establishment of Vocational Education and Training Board

- (1) There is hereby established for the Authority, a Board to be known as the Vocational Education and Training Board.
- (2) The Board shall be composed of eleven members to be appointed as follows –
- (a) the Chairman who shall be appointed by the President;
 - (b) ten other members to be appointed by the Minister upon being nominated as follows—
 - (i) two members to be nominated by the organisations for the time being representing employers;
 - (ii) two members to be nominated by trade unions movement;
 - (iii) three members to be nominated by each of the ministries responsible for industries, education and labour; and
 - (iv) three members to be nominated by nongovernmental organisations which manage vocational education and training institutions.
- (3) The persons to be nominated and appointed members of the Board shall be those who are qualified to contribute to the development of vocational education and training.
- (4) Every member of the Board shall, unless he sooner resigns or otherwise ceases to hold office, hold office for a period of three years and may be eligible for reappointment.

6. Functions and powers of Board

- (1) The Board shall be responsible for the performance of the functions and management of the affairs of the Authority.

- (2) For the proper discharge of the functions of the Authority, the Board shall, subject to any directions on matters of general policy which the Minister may give in that behalf, have the responsibility and power to—
- (a) develop policies on vocational education and training and to supervise their implementation on a national level;
 - (b) set the policies and procedures for the use of the Vocational Education and Training Fund including—
 - (i) approval of allocation criteria and budget norms for Regional Vocational Training and Service Centres and other training providers;
 - (ii) appointment of external auditors to audit the accounts of any receiver of funds from the Vocational Education and Training Fund;
 - (c) approve the plans and the annual budgets of the Authority;
 - (d) establish a personnel policy and administration of the Authority;
 - (e) approve regulations and guidelines for Regional Boards and Trade Advisory Committees;
 - (f) approve the registration of Vocational Training Centres according to laid down standards and regulations by the Board; and
 - (g) issue regulations and guidelines concerning the following training matters—
 - (i) syllabi;
 - (ii) the trade testing system, examination and certification;
 - (iii) inspection and registration of vocational training education and institutions;
 - (iv) student selection and vocational guidance or counselling;
 - (v) vocational teacher education and training;
 - (vi) apprenticeship training; and
 - (vii) other regulations which may be necessary for the implementation of the objective and provisions of the Act.

7. Meetings and decisions of Board

- (1) The Board shall hold four regular meetings every year and may hold more meetings if the business of the Authority so requires.
- (2) The first meeting of the Board shall be held at such time and such place as the Chairman may determine.
- (3) Any subsequent meetings of the Board shall be held at such time and place as the Board may determine.
- (4) Five members shall constitute a quorum for a meeting of the Board.
- (5) The Chairman shall preside at all meetings of the Board at which he is present.
- (6) Where the Chairman is absent, the members present shall elect one of their numbers to be the Chairman of that meeting.
- (7) The decision of the Board shall be by majority votes of the members present and voting, and in the event of an equality of votes, the Chairman of the meeting shall have a casting vote.

8. Establishment of Trade Advisory Committees

- (1) The Board may establish Committees, to be known as Trade Advisory Committees, to assist in the performance of its functions.
- (2) A Trade Advisory Committee may be established in respect of such industry, trade or occupation as the Board may determine.
- (3) Each Trade Advisory Committee shall consist of such number of members, being not more than seven, as the Board may determine of whom—
 - (a) one member shall be representing the interests of the vocational education and training institutions;
 - (b) one member who is a training specialist, to be appointed by the Board;
 - (c) two members shall be chosen to represent the interests of employers in the industry concerned; and
 - (d) two members shall be chosen to represent the interests of employees in the industry concerned.
- (4) The Board shall appoint one of their number to be the Chairman of the Trade Advisory Committee.
- (5) Every member of the Committee shall, unless he sooner resigns or otherwise ceases to hold office, hold office for a period of three years and may be eligible for reappointment.
- (6) Subject to any general or specific directions by the Board and subject further to the provisions of this Act or any regulations made under it, the Committee may regulate its own proceedings.

[Cap. 4 s. 8]

- (7) A representative of the Director shall act as the Secretary to any committee established under this section.

[Cap. 4 s. 8]

9. Functions of Trade Advisory Committees

- (1) It is the responsibility of the Trade Advisory Committees to ensure that vocational education and training programmes offered are according to the needs of the employment market.
- (2) Without prejudice to subsection (1), the Trade Advisory Committees shall perform the following specific functions—
 - (a) to advise the Board on the establishment of new vocational trades training and education programmes and abolition of existing ones;
 - (b) to assess training needs and determine training standards for the area of trades which the Committee is covering;
 - (c) to draw up training specifications and job descriptions for the trades to be taught;
 - (d) to ensure co-ordination of related trades training activities;
 - (e) to approve log-books and trade testing standards for the trades related to its activities;
 - (f) to ensure that the employment market is informed about training activities under the committees and to promote placements for students; and
 - (g) to form sub-committees to work with particular training issues as may be necessary.

10. Director General and other employees

- (1) The Board shall, after consultation with the Minister, appoint a Director General of the Authority on such terms and conditions as the Board may determine.
- (2) The Director General shall be the Chief Executive of the Authority and shall be directly responsible to the Board for the day to day administration of the affairs of the Authority.
- (3) The Director General shall be Secretary of the Board and may participate in its deliberations, but shall not be entitled to vote on any resolution or other matter before the Board.
- (4) The Board may appoint or employ Regional Directors and other employees of the Authority on such terms and conditions as the Board may approve.

11. Establishment of Regional Vocational Education and Training Boards

- (1) The Board shall establish for any Region a Regional Vocational Educational Training Board.
- (2) The Regional Board shall be composed of not more than seven members to be appointed as follows—
 - (a) a Chairman to be appointed by the Board;
 - (b) three members to be nominated by the organisations for the time being representing employees;
 - (c) two members to be nominated by trade union movements representing employees;
 - (d) one member to be nominated by the Regional Administration; and
 - (e) one member to be nominated by a nongovernmental organisation representing a training institution.
- (3) The Regional Director shall be Secretary to the Regional Board.

12. Functions of Regional Boards

The Regional Boards shall—

- (a) coordinate vocational education and training activities within the Region;
- (b) provide direct supervision and serve as the governing board for all Vocational Training Centres within the Region;
- (c) provide guidelines and supervision on budget preparations by vocational education and training institutions within the Region;
- (d) evaluate budget proposals for Vocational Training Centres managed by the Authority within the Region and forward the budgets to the Board;
- (e) determine regional priorities for vocational education and training;
- (f) authorise Vocational Training Centres managed by the Authority within the region to utilise any funds raised from fees or other activities of the centres;
- (g) carry out inspection of Vocational Training Centres according to regulations and guidelines laid down by the Board;
- (h) prepare an annual report to the Board on training and related activities in the region; and
- (i) advise the Board on any matter related to the improvement of vocational education and training in the region.

[Cap. 4 s. 8]

13. Functions of Regional Vocational Training Service Centres

- (1) The Board may designate any Vocational Training Centre to be a Regional Vocational Training and Service Centre.
- (2) The Regional Vocational Training and Service Centres shall have the following functions –
 - (a) to select trainees in accordance with trade standards and admission requirements as approved by the Board;
 - (b) to conduct regionally based tracer studies and disseminate information and vocational education and training;
 - (c) to implement programmes approved by the Regional Board;
 - (d) to conduct trade test according to regulations laid down by the Board;
 - (e) to monitor training log-books and issue certificates;
 - (f) to act as a nucleus for vocational education and training system development in the Region;
 - (g) subject to guidelines and regulations issued by the Board, to generate funds to supplement the operational costs of the centre; and
 - (h) to promote and to support the development entrepreneurial skills and attitudes.

[Cap. 4 s. 8]

Part IV – The vocational education and training levy

14. Imposition of vocational education and training levy

- (1) Subject to the provisions of this Part, there shall be charged, levied and payable to the Commissioner training levy at the end of every month, from every employer who has in his employment four or more employees, a levy to be known as the skills and development levy.
- (2) The levy shall be the sum of money equal to four point five *per centum* of the total gross monthly emoluments payable by the employer to all his employees in respect of that month.
- (3) For purposes of this section, "gross monthly emoluments" in relation to any employee includes wages, salary, leave pay, sick pay, payment in lieu of leave, fee, commission, bonus, gratuity and any subsistence, travelling entertainment or other allowance paid to him by the employer in respect of his employment or service, and any amount so paid in respect of employment or services rendered by the employee in any month other than the month in which it is paid, shall be deemed to be emoluments in respect of the calendar month in which it is paid.
- (4) Where in any case an employer pays emoluments to any employee at intervals of less than a month or at intervals of greater than a month, the provisions of this Act shall apply as if such employee was entitled to monthly payments and the monthly chargeable emoluments of such employee in respect of any month shall be deemed to be the chargeable emoluments that would have accrued to the employee had the emoluments been payable monthly.
- (5) Where in any case the monthly chargeable emoluments in respect of any employee cannot be ascertained with any reasonable accuracy, the Commissioner may, in writing require the employer to pay the levy in respect of such employee at such intervals as the Commissioner may specify, where such order is made in respect of any employee, the employer shall pay the levy for any period so specified on the last day of such specified period.

- (6) The levy imposed and paid pursuant to this Act, shall be deducted for the purpose of ascertaining the taxable income in accordance with section 11 of the Income Tax Act.

[Cap. 332]

[Acts Nos. 14 of 2001 s. 33; 4 of 2013 s. 60; 2 of 2016 s. 102; Cap. 4 s. 8]

15. Distribution of levy

The Commissioner shall immediately after collecting the levy under [section 14](#), submit two thirds (2/3) of the amount collected to the Higher Education Students' Loans Board, and one third (1/3) to the Fund.

[Acts Nos. 14 of 2001 s. 34; 5 of 2011 s. 35]

[s. 14A]

16. Returns and time for payment of levy

- (1) Every employer shall file with the Commissioner on or before the seventh day of each month a return setting out the total gross monthly emoluments payable by the employer to employees in respect of the preceding month and the levy payable with respect thereto.
- (2) The employer shall pay to the Commissioner the levy that is due with respect to those emoluments on the date specified under subsection (1).

[Acts Nos. 14 of 2001 s. 36; 15 of 2004 s. 56; 10 of 2015 s. 146]

17. ***

[Repealed by Act [No. 10 of 2015](#) s. 147]

18. ***

[Repealed by Act [No. 10 of 2015](#) s. 147]

19. Exemption from levy

- (1) The provisions of [section 14](#) shall not apply to—
- (a) a Government department or a public institution which is wholly financed by the Government;
 - (b) Diplomatic Missions;
 - (c) the United Nations and its organisations;
 - (d) international and other foreign institutions dealing with aid or technical assistance;
 - (e) religious institutions whose employees are solely employed to—
 - (i) administer places of worship; or
 - (ii) give religious instructions or generally to administer religion;
 - (f) charitable organisations;
 - (g) registered educational institutions, including—
 - (i) nursery, primary and secondary schools;
 - (ii) vocational, educational and training schools; and
 - (iii) universities and higher learning institutions;

- (h) local government authority; and
 - (i) farms employers whose employees are directly and solely engaged in farming and shall not include employees who are engaged in the management of the farm or processing of farming products.
- (2) For purposes of this section, charitable organisation means a resident entity of a public character registered as such and performs its functions solely for—
- (a) the relief of poverty or distress of public;
 - (b) provision of education or public health,
- and the Commissioner general is, upon due diligence making, satisfied that the business conducted by such entity is for public good.

[Acts Nos. 4 of 2013 s. 61; 6 of 2014 s. 53; 16 of 2015 s. 38; 4 of 2017 s. 73; Cap. 4 s. 8]

20. ***

[Repealed by Act No. 10 of 2015 s. 147]

21. Collection of levy

The Minister for finance may, after consultation with the Minister, make regulations relating to the collection and distribution of levy under this Act.

[Acts Nos. 14 of 2001 s. 38; 10 of 2015 s. 148]

[s. 19]

Part V – The Vocational Education and Training Fund and financial provisions

22. Establishment of Vocational Education and Training Fund

There is hereby established a Fund to be known as the Vocational Education and Training Fund which shall be managed by the Board.

[s. 20]

23. Resources of Fund

The resources of the Fund shall be—

- (a) all assets currently owned by the National Vocational Training Division;
- (b) such sums as may be paid as one third ($\frac{1}{3}$) of the levy imposed and collected under [section 14](#) of this Act;
- (c) such sums as may be provided for the Fund by Parliament; and
- (d) such sums as may be paid to the Authority by way of grants or donations from any source within or outside the United Republic.

[Act No. 14 of 2001 s. 39]

[s. 21]

24. Management and auditing of Fund

- (1) The Authority shall maintain with such bank as the Board may approve, a designated account into which shall be paid the levy and all the money paid into the Fund.
- (2) The Board shall cause to be provided and to be kept proper books of account of the payments made into and out of the Fund.
- (3) The accounts relating to the Fund shall be audited annually by such authorised auditor duly registered under the Accountants and Auditors (Registration) Act, as the Board may with the approval of the Minister, appoint.

[Cap. 286]

[s. 22]

25. Public Finance Act not to affect application of this Act.

The provisions of this Act shall apply and have effect notwithstanding any provisions to the contrary in the Public Finance Act or any other law.

[Cap. 348]

[s. 23]

26. Report and audited accounts to be laid before National Assembly

- (1) The Board shall within six months after the close of every financial year of the Authority, cause to be prepared and submitted to the Minister, a report on the activities and operations of the Authority during that year together with a copy of the—
 - (a) audited accounts of the Authority; and
 - (b) auditors' report on the accounts.
- (2) The Minister shall, as soon as practicable and in any case not later than twelve months after the closing of the financial year of the Authority, lay before the National Assembly a copy of the—
 - (a) annual report of the Authority;
 - (b) audited accounts; and
 - (c) auditor's report.

[s. 24]

Part VI – Miscellaneous provisions**27. Remuneration of members of Boards, etc**

- (1) The members of the Board shall be entitled to such remuneration, fees and allowances for expenses as the Minister may upon recommendation of the Board, prescribe.
- (2) The members of Regional Boards and of a Committee shall be entitled to such remuneration, fees and allowances for expenses as the Board may prescribe.

[s. 25]

28. Regulations

- (1) The Minister may, after consultation with the Board, make regulations for giving better effect to the provisions of this Act.
- (2) Without prejudice to the generality of subsection (1) the Minister may make regulations—
 - (a) establishing an interim Board to give advice on transitional provisions;
 - (b) for the establishment of a new personnel system including a possible transfer of present staff into the Authority;
 - (c) vesting of all assets and liabilities of the existing organisation into the new Authority; and
 - (d) any other area related to smooth and safe transformation of the present organisation into the Authority.

[s. 26]

29. Penalties

Any person who commits an offence under this Act in respect of which no penalty has been specifically provided shall be liable on conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

[s. 27]

30. Repeal and savings

- (1) [Repeals the Vocational Training Act].
- (2) Notwithstanding the provisions subsection (1), every training scheme and every contract of apprenticeship existing immediately before the commencement of this Act shall continue in force and be executed as if this Act had not been made until completion.

[Act [No. 28 of 1974](#)]

[s. 28]

31. Repeal and savings

- (1) Repeals the Housing Levy Act.
- (2) Notwithstanding the repeal under subsection (1), every scheme, contract, loan or debt existing immediately before the commencement of the amendments shall continue in force and be executed until completion as if this amendment had not been enacted.

[Acts Nos. 12 of 1985; 14 of 2001 s. 40]