

THE UNITED REPUBLIC OF TANZANIA



No. 5 OF 2005

I ASSENT,

*Benjamin W. Mhapa*  
.....  
President

*6<sup>th</sup> April, 2005.*  
.....

**An Act to amend Certain Laws.**

[.....]

ENACTED by Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Written Laws (Miscellaneous Amendments) Act, 2005.

Short  
title

2. The Written Laws Specified in the First and Second Columns of the Schedule to this Act are hereby amended in the manner specified opposite to each of them in the Third Column of that Schedule.

Amend-  
ment of  
certain  
written  
laws

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
Act No. 8 of 2001	The Education Fund Act, 2001	<p>The Education Fund Act, 2001 is amended –</p> <p>(a) in section 6 –</p> <p>(i) by deleting the word “objects” between the words “the” and “of” appearing in paragraph (g) and substituting for it the word “objectives”.</p> <p>(ii) by deleting the “Semicolon” appearing at the end of paragraph (i) and adding thereafter the words “from contributors;”</p> <p>(b) in subsection (2) of section 8 –</p> <p>(i) by adding immediately after paragraph (f) the following paragraph;</p> <p>“(g) appoint collection agents of the Fund;”</p> <p>(ii) by renaming paragraphs (f) and (g) as paragraphs (g) and (h) respectively,</p> <p>(c) by adding immediately after section 10 the following new section –</p>

FIRST  
COLUMN

SECOND COLUMN

THIRD COLUMN

“The Authority shall collaborate with the Ministry responsible for Regional Administration and Local Government Authorities

**10A – (1)** The Authority shall, in carrying out its functions at District level, enter into collaborative arrangements with the Ministry responsible for regional administration and local government authorities for the purpose of:

(a) establishing affiliation with the respective Local Councils; and

(b) facilitating the award to the respective Local Authority Education Fund contributors.

(2) The collaboration of the Authority under sub-section (1) shall extend to their relevant by-laws in force in each respective council;”

(d) in section 12 -

(i) by deleting sub section (1) and substituting for it the following sub-section -

“(1) Any person who:

(a) makes a donation in form of money, materials, equipment or machinery to the Fund’s Assisted Educational Project or Programme;

(b) avails sponsorship or grants to any student in need, and who does not belong to or does not have any family ties with the donor.”

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SECOND COLUMN

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- (ii) by deleting the figure “16 (2)” appearing in paragraph (a) of subsection (3) and substituting for them the figure “16(1)”;
- (iii) by deleting the year “1973 appearing immediately after the word “Act” in paragraph (a) of subsection (3) and substituting for it the year “2004”.
- (iv) by deleting paragraph (c) of subsection (3);
- (v) by adding immediately after subsection (3) the following new subsection:
  - “(4) A contributor who attaches conditions on his donation and wishes to obtain relief under subsection (3), shall be required to satisfy additional requirements as may be specified by the Authority, for award of such relief.”
- (vi) by renumbering sub-section (4), (5), (6) and (7) as (5), (6), (7) and (8) respectively;
- (vii) by deleting subsections (6), (7) and (8) as renumbered and substituting for them the following new subsections:
  - (6) A person who deals with the Certificate of Educational Appreciation in a manner that is inconsistent with the provisions of this Part commits an offence.”
  - (7) The Director General shall, where the Certificate of Educational Appreciation is not utilized, within the specified period under subsection (4), forfeit any relief that may accrue under the certificate and notify the Commissioner General accordingly.

FIRST  
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SECOND COLUMN

THIRD COLUMN

Act  
No. 2 of  
1963

The Merchandise Marks Act, 1963

- (8) The Commissioner General shall have the power to compound an offence, where he is satisfied that, any person has committed an offence under this Act and the provisions of section 49 of the Value Added Tax Act or section 129 of the Income Tax Act shall apply *mutatis mutandis*.”
- (e) in section 13 by deleting paragraph (b) and substituting for it the following new paragraph-
- “(b) such sums as may be paid to the Authority by way of grants, loans, gifts, bequests and donations.”;
- (f) in subsection (2) of section 14 by deleting the words “of the Board” which appear immediately after the word “revenue”.
- The Merchandise Marks Act, 1963 is amended –
- (a) in section 3 by deleting the phrase “not exceeding ten thousand shillings or to imprisonment for a term not exceeding one year” appearing in the closing paragraph, and substituting for it the phrase “of not less than ten million shillings but not exceeding fifty million shillings or to imprisonment for a term of not less than four years but not more than fifteen years or to both such fine and imprisonment;”
- (b) in section 6, by deleting the phrase “not exceeding ten thousand shillings or to imprisonment for a term not exceeding one year” appearing in paragraph (b) and substituting for it the phrase “of not less than ten million

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shillings but not more than fifty million shillings or to imprisonment of not less than four years and not more than fifteen years or to both such fine and imprisonment;”

- (c) in section 12 subsection (3) by deleting the phrase “not exceeding three thousand shillings” and substituting for it the phrase “of not less than one hundred thousand shillings and not more than five hundred thousand shillings or to imprisonment for a term of not less than six months and not more than twelve months or to both such fine and imprisonment.”

Act  
No. 20  
of 2003The Cooperative Societies Act,  
of 2003

The Cooperative Societies Act, 2003 is amended –

- (a) in section 2 under the definition of “joint enterprise” by inserting the words “or a society and private or public company” between the words “societies” and “which join together”.

Act  
No. 9  
of 1985The Criminal Procedure Act,  
1985

The Criminal Procedure Act, 1985 is amended –

- (a) by repealing section 89;
- (b) by deleting the word “The” appearing at the beginning of subsection (1) of section 90, and substituting for it the words “Without prejudice to the generality of the provisions of Article 59B of the Constitution, the .....”.

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THIRD COLUMN

Act  
No.24  
of 1997

The Value Added Tax Act, 1997

The Value Added Tax Act, 1997-

- (a) in the Second Schedule by adding immediately after item 20 the following new items-

**“21. Wind Generator and liquid elevators,**

Liquid elevators and parts thereof including wind generator up to 30 kw. battery chargers, special bearings, gear box yaw component, wind mill sensors brake hydraulics, flexible coupling, brake calipers, wind turbine controllers and rotor blades

**22. Photovoltaic and Solar Thermal**

Solar energy system components including panels/ modules solar charge controllers, solar inverter, solar batteries, solar pumps, solar refrigerators, solar lights, vacuum tube solar collectors, plastic solar collector, linear acnators for tracking system, concentrating solar collectors, fresnel lenses, solar cookers, solar water heaters, solar water distillation units, solar cooling system components and crop dryers.”

- (b) in the Third Schedule by adding immediately after item 23 the following new items-

“24. The importation or local purchase of a generator or water pump for use by a farmer in irrigation, a charcor

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Act  
No. 26  
of 1997The Tanzania Investment  
Act, 1997

“malambo” or fishpond on condition that such farmer submits to the Tanzania Revenue Authority a confirmation from a Director of a Local Government Authority that such generator or water pump shall be used for the purpose of irrigation, fishing or keeping livestock”.

The Tanzania Investment Act, 1997 is amended in section 19 –

(a) by deleting the whole of subsection 2 and substituting for it the following:

“(2) For purposes of creating a predictable investment climate, an investor to whom a certificate has been issued shall be entitled to the benefits referred to under subsection (1) and such benefits shall not, during a period of 5 years from the date of issuance of such certificate be amended or modified to the detriment of such investor.

(3) Without prejudice to the provisions of this section, in the event of any change or variation in the tax regime, an investor may upon notifying the Centre, opt for any favourable benefits resulting from such change or variation.”.

Passed in the National Assembly on the 10<sup>th</sup> February, 2005.



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Clerk of the National Assembly