

**EXTRA ORDINARY**

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**THE EXCISE DUTY ACT, NO. 8 OF 2017**

**THE EXCISE DUTY (AMENDMENT OF SCHEDULE) ORDER  
[Made under section 4(2)]**

**IN EXERCISE** of the powers conferred upon me under section 4(2) of the Excise Duty Act, No. 8 of 2017, **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order: L.N.67 of 2025

**PART ONE  
PRELIMINARY PROVISIONS**

1. This Order may be cited as the Excise Duty (Amendment of Schedule) Order, 2025 and shall come into operation after being signed by the Minister and published in the Gazette. Short title and commencement.

2. In this Order, unless the context otherwise requires: Interpretation.

“Act” means the Excise Duty Act, No. 8 of 2017.

**PART TWO  
AMENDMENT OF SCHEDULE**

3. The First Schedule of the Act is amended by changing and adding descriptions and rates in the following items: Amendment of First Schedule

HEADING	HS CODE	DESCRIPTION	UNIT	RATE
<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen</b>		
		-of fowls of the species Gallus Domesticus:		
	0207.1100	-Not Cuts in pieces, fresh or chilled	kg	Tshs. 1000 per kg
	0207.1200	-Not Cuts in pieces frozen	kg	Tshs. 1000 per kg
	0207.1300	-Cuts and offal, fresh or chilled	kg	Tshs. 1000 per kg
	0207.1400	-Cuts and offal,	kg	Tshs. 1000 per kg
<b>03.03</b>		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	kg	Tshs. 1000 per kg
<b>03.04</b>		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	kg	Tshs. 1000 per kg
<b>03.05</b>		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process	kg	Tshs. 1000 per kg

<b>17.04</b>		<b>Sugar confectionary (including white chocolate), not containing cocoa</b>		
	1704.10.00	-Chewing gum, whether or not sugar-coated	kg	Tshs. 1000 per kg
	1704.90.00	- Other	kg	Tshs. 1000 per kg
<b>18.06</b>		<b>Chocolate and other food preparation containing cocoa</b>		
	1806.31.00	- filled, Chocolate individed bars etc filled with cocoa and sugar preparation	kg	Tshs. 1000 per kg
	1806.32.00	- not filled	kg	Tshs. 1000 per kg
	1806.90.00	-Other	kg	Tshs. 1000 per kg
<b>19.05</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</b>		



	1905.31.00	-Sweet biscuits	kg	Tshs. 1000 per kg
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09</b>		
	2204.10.00	-Sparkling wine	ltr	Tshs.6,000 per litre
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol		
	2204.21.00	-In containers holding 21 or less	ltr	Tshs.6,000 per litre
	2204.22.00	-In containers holding more than 21 but more than 101	ltr	Tshs.6,000 per litre
	2204.29.00	-Other	ltr	Tshs.6,000 per litre
	2204.30.00	- Other grape must	ltr	Tshs.6,000 per litre
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavored with plants or aromatics substances.</b>		

	2205.10.00	-In containers holding 2l or less	ltr	Tshs.6,000 per litre
	2205.90.00	-Other	ltr	Tshs.6,000 per litre
	2205.90.90	-Other	ltr	Tshs.6,000 per litre
<b>22.06</b>		<b>Other fermented beverages (for example, cider, Perry, mead) mixtures of fermented beverages and mixtures of fermented beverages, not elsewhere specified or included.</b>		
	2206.00.10	-cider	ltr	Tshs. 6,000 per litre
	2206.00.90	- Other	ltr	Tshs. 6,000 per litre
<b>22.08</b>		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	ltr	Tshs. 6,000 per litre

	2208.30.00	- Whiskies	ltr	Tshs. 6,000 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugarcane products	ltr	Tshs. 6,000 per litre
	2208.50.00	- Gin and Geneva	ltr	Tshs. 6,000 per litre
	2208.60.00	- Vodka	ltr	Tshs. 6,000 per litre
	2208.70.00	-Liqueurs and cordials	ltr	Tshs. 6,000 per litre
		- Other:		
	2208.90.10	- Distilled Spirits (e.g., Konyagi, Uganda Waragi)	ltr	Tshs. 6,000 per litre
	2208.90.90	- Other	Ltr	Tshs. 6,000 per litre
<b>24.03</b>		Other manufactured tobacco and manufactured tobacco substitutes; "homogonized" or 'reconstituted" tobacco extracts and essences.		
	2403.11.00	-Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	28,232.40



	Miscellaneous items	(a) imported motor vehicle aged more than five years but not more than ten years		15%
		(b) tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics (specifically disposal items)	kg	5%

**SIGNED** on this 30<sup>th</sup> day of June, 2025.

**(DR. SAADA MKUYA SALUM)**  
**MINISTER OF STATE, PRESIDENT'S OFFICE,**  
**FINANCE AND PLANNING**  
**ZANZIBAR.**

## THE PETROLEUM LEVY ACT, NO. 7 OF 2001

### THE PETROLEUM LEVY (AMENDMENT OF SCHEDULE) ORDER [Made under section 3(4)]

L.N.68 of  
2025

**IN EXERCISE** of the powers conferred upon me under section 3(4) of the Petroleum Levy Act, No. 7 of 2001, **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order:

#### PART ONE PRELIMINARY PROVISIONS

Short  
title and  
commen-  
cement.

**1.** This Order may be cited as the Petroleum Levy (Amendment of Schedule) Order, 2025 and shall come into operation after being signed by the Minister and published in the Gazette.

Interpre-  
tation.

**2.** In this order, unless the context otherwise requires:

“Act” means the Petroleum Levy Act, No. 7 of 2001.

#### PART TWO AMENDMENT OF SECOND SCHEDULE

Amend-  
ment of  
Second  
Schedule

**3.** The Second Schedule of the Act is amended by changing the rates in item 2 and 3 as follows:

LEVY	TYPE OF PETROLEUM PRODUCTS AND RATES			
	TZS/LTR	TZS/LTR	TZS/LTR	TZS/LTR
	PETROL	DIESEL	KEROSENE	JET AI
2. Roads Fund	200.00	200.00	00.00	00.00
3. Road License Fee	100.00	100.00	00.00	00.00



**SIGNED** on this 30<sup>th</sup> day of June, 2025.

**(DR. SAADA MKUYA SALUM)**  
**MINISTER OF STATE, PRESIDENT'S OFFICE,**  
**FINANCE AND PLANNING**  
**ZANZIBAR.**

**THE FINANCE (PUBLIC REVENUE MANAGEMENT)  
ACT, NO. 9 OF 2015**

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**THE INFRASTRUCTURE TAX RATES (AMENDMENT)  
ORDER**

[Made under section 20(5)]

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L.N.69 of  
2025

**IN EXERCISE** of the powers conferred upon me under section 20(5) of the Finance (Public Revenue Management) Act, No. 9 of 2015, **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Order:

**PART ONE  
PRELIMINARY PROVISIONS**

Short  
title and  
commen-  
cement.

**1.** This Order may be cited as the Infrastructure Tax Rates (Amendment) Order, 2025 and shall come into operation after being signed by the Minister and published in the Gazette.

Interpre-  
tation.

**2.** In this Order, unless the context otherwise requires:

“Act” means the Finance (Public Revenue Management) Act, No. 9 of 2015.

**PART TWO  
AMENDMENT PROVISIONS**

Amend-  
ment of  
section 20.

**3.** The infrastructure tax under section 20(3) of the Act is amended by:

- (a) repealing item 8 and replacing it with new item 8 as follows:

Item Number	Source	Rate
8.	Importation or transfer of goods except for alcohol beverages, cigarettes, tobacco, mineral water, soft drinks, carbonated juices, non-alcoholic beverages, birds' eggs, sacks and bags, of a kind used for the packing of goods	1% of the value of the goods imported or transferred

(b) adding new item 9, 10, 11 and 12 immediately after item 8 as follows:

Item Number	Source	Rate
9.	Importation or transfer of mineral water.	Tshs. 50 per litre
10.	Importation or transfer of soft drink, carbonate juice and non-alcoholic beverage.	5% per litre
11.	Importation or transfer of birds' eggs under HS Code 0407.21.00.	Tshs. 1000 per tray
12.	Sacks and bags, of a kind used for the packing of goods under HS heading 63.05	5% of the value of the goods imported or transferred

**SIGNED** on this 30<sup>th</sup> day of June, 2025.

**(DR. SAADA MKUYA SALUM)**  
**MINISTER OF STATE, PRESIDENT'S OFFICE,**  
**FINANCE AND PLANNING**  
**ZANZIBAR.**



