THE UNITED REPUBLIC OF TANZANIA

CHAPTER 196

THE EXPORT TAX ACT

[PRINCIPAL LEGISLATION]

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28th October, 2025 *Attorney General*

CHAPTER 196

THE EXPORT TAX ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

Section *Title*

CHAPTER 196

THE EXPORT TAX ACT

An Act to provide for the export tax and related matters.

[13th June, 1974]

Acts Nos.
17 of 1974
15 of 1975
7 of 1976
12 of 1979
12 of 1981
15 of 1985
13 of 1996
8 of 1998
11 of 2000
15 of 2003
16 of 2007
8 of 2012
2 of 2014
15 of 2015
5 of 2022
7 of 2023
6 of 2024
11 of 2025
GNs. Nos.
94 of 1976
102 of 1981

Short title

1. This Act may be cited as the Export Tax Act.

Interpretation
Act No. 11 of 2025 s. 36
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2. In this Act, unless the context otherwise requires-

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

"crop authority" means any parastatal organisation dealing in agricultural produce or any by-product of any agricultural produce;

"due date" means the date on which export tax on any commodity is payable;

"export" means export out of Tanzania;

"Minister" means the Minister responsible for finance;

"parastatal organisation" means-

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(a) a body corporate established by or under any Act other than the Companies Act;

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(b) any company registered under the Companies Act not less than fifty percent of the issued share capital of which is owned by the Government or a parastatal organisation or, where the company is limited by guarantee, a company in respect of which the amount that the Government or the parastatal organisation which is a member of such company has undertaken to contribute in the event of the company being wound up is not less than fifty percent of the aggregate amount which all the members have undertaken to contribute, and references in this paragraph to a parastatal organisation include references to any such company;

"proper officer" means-

(a) the Commissioner; or

(b) any public officer appointed by the Commissioner to be a proper officer for purposes of this Act;

"tax" means the export tax imposed by this Act; and

"taxable commodity" means any commodity in respect of which export tax is payable under this Act.

Imposition of export tax
Acts Nos. 13 of 1996 s. 22
8 of 1998 s. 3
7 of 2023 s. 12

3.-(1) Subject to the provisions of this Act there shall be charged, levied and collected by the Commissioner a tax known as export tax, on the export from Tanzania of any of the commodities specified in the first column of the Schedule.

(2) The tax on any commodity specified in the Schedule shall be at such rate as is specified in relation thereto in the second column of the said Schedule.

(3) The tax on any taxable commodity shall be due and become payable by the exporter prior to the removal of the commodity from Tanzania:

Provided that, where in the case of any agricultural produce, provision is made in this Act for payment of the tax by a crop authority on the sale for export of any taxable commodity by such authority to a buyer in Tanzania, the tax shall become due and payable on such sale and shall be payable on or before the tenth day of the month immediately following the month in which the sale takes place.

(4) Where in relation to any consignment of taxable commodity the Commissioner is satisfied that tax has been paid by a crop authority in accordance with the proviso to subsection (3), further export tax shall not be chargeable on the export of the same consignment.

(5) A provision in this Act regulating the construction of any expression used therein shall have the same effect as if such provisions were set out in section 2.

(6) The provisions of this section shall not apply to export of raw hides and skin by an investor whose commercial undertaking in an Export Processing Zone is export of meat.

Tax may be recovered by suit

4. A tax, penalty or other sum payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner or any proper officer authorised by the Commissioner in that behalf.

Penalty for non- payment of tax
Act No. 12 of 1981 s. 8

5.-(1) Subject to the provisions of subsection (3) where any amount of tax remains unpaid on the due date-

(a) additional tax equal to five percent of that unpaid amount shall thereupon become and be payable by way of penalty; and

(b) where such amount remains unpaid for more than thirty days after the due date, the additional tax prescribed by paragraph (a) shall be increased by five percent for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period during which such amount remains unpaid, and the increased additional tax by way of penalty shall become and be payable accordingly.

(2) A sum payable by way of penalty under this section shall, for the purposes of this Act, be deemed to be tax and shall be collected and recoverable accordingly.

(3) The Commissioner or any proper officer authorised by him in that behalf may, in his discretion, remit the whole or part of any penalty payable under this section, but the Commissioner or a proper officer authorised by him in that behalf shall not remit the penalty in excess of the maximum amount of penalty remittable under this section which may be specified by the Minister by order published in the *Gazette.*

(4) The Commissioner, or proper officer authorised by him in that behalf, shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(5) Upon receipt of a report submitted to him pursuant to subsection (4), the Minister may give such directions to the Commissioner in relation to the subject matter of the report as he sees fit, and may, in addition, take any other action which he deems necessary.

(6) An action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall not be subject to review or question by or in any court.

Summary recovery of tax and penalty

6.-(1) Without prejudice to any other method for recovery of the tax or penalties due under this Act, where any amount of tax or penalty is due from any person, the Commissioner or any proper officer authorised by him in that behalf may file in a court of a resident magistrate having jurisdiction over the area in which the person from whom such amount is due resides or carries on business, a certificate stating-

(a) the name and address of the person from whom such amount is due; and

(b) the amount due,

and upon such certificate being lodged in such court such certificate shall be deemed to be a plaint duly lodged under Order XXXV of the Civil Procedure Code, and the court

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shall proceed with the matter in accordance with provisions of that Order, and in the event of a judgment being given in favour of the plaintiff, the court shall pass a decree for payment by the defendant to the Government of the amount found due together with interest thereon at five percent per month on the date on which the certificate was filed until payment.

(2) The provisions of subsection (1) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(3) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (1), shall be *prima facie* evidence of the truth of the statements contained in such certificate.

Provisions relating to crop authorities

7. Every sale of any taxable commodity by a crop authority shall be deemed for the purposes of this Act to be a sale for export unless such authority satisfies the Commissioner that the taxable commodity is not intended for export.

Power to amend Schedule

8.-(1) The Minister may, by order published in the *Gazette*, add to, amend, repeal or replace the Schedule.

(2) An order made under subsection (1) shall be submitted for the approval, to be signified by resolution, of the National Assembly within fifteen days of the order being made or, where the National Assembly is not meeting, during its next meeting.

(3) Where any such order is not approved by the National Assembly within the time specified in subsection (2) or is disapproved by the National Assembly, the order shall thereupon either expire forthwith or cease to have effect, as the case may be, but without prejudice to anything previously done or suffered to be done under the order.

(4) Notwithstanding subsection (3), where in compliance with an order under subsection (1) which is subsequently not approved or is disapproved by the National Assembly any person who has paid export tax or has paid export tax at an increased rate as a result of such order, there shall be paid to such person an appropriate refund having

regard to the law in force immediately prior to the coming into force of the order, and where in compliance with an order as aforesaid, any person has paid export tax at a reduced rate or has not been obliged to pay export tax as a result of such order, such person shall be liable to make good the deficiency by paying the difference between the amount of export tax already paid by him and the amount which he would have been liable to pay had the order not been made.

Exemptions and refunds

9. Where in the opinion of the Minister it is in the public interest so to do, he may, by order published in the *Gazette*-

(a) authorise the refund of any export tax on any commodity where similar tax has been paid on such commodity in any country or countries specified in the order; or
(b) exempt from export tax any commodity exported to any country.

Collection by person other than Commissione r

10. Notwithstanding the other provisions of this Act, the Minister may make an arrangement for the collection of the export tax on any taxable commodity by some person other than the Commissioner and may approve arrangements for the payment of the tax to such person before or after the export of the commodity, but nothing in any such arrangement shall exempt the exporter from any liability to pay the tax on such commodity unless the tax is paid in accordance with such arrangement.

Regulations

11.-(1) The Minister may make regulations for the better carrying out of the purposes and provisions of this Act and, without prejudice to the generality of the foregoing, may make regulations-

(a) requiring persons engaged in the business of exporting or selling for export any taxable commodity to submit such particulars and returns as may be prescribed;
(b) providing for anything or matter which may be prescribed or provided for by regulations.

(2) The Minister may annex to the breach of any

regulation made under subsection (1), a penalty of a fine not exceeding fifteen thousand shillings or of imprisonment for a term not exceeding two years, or to both.

Offences

12. A person who-

(a) fails to pay the tax due under this Act within fifteen days from the date on or before which the same is required to be paid; or

(b) with intent to evade payment of any tax or penalty due under this Act-

(i) makes any false statement to a proper officer;

(ii) fails or omits to give any information or submit any return required to be given or submitted by this Act or by regulations made hereunder, or gives any such information or submits any such return which is false in any material particular; or

(iii) does or fails to do any act or thing, commits an offence and on conviction shall be liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding three years, or to both.

Where offence is committed by body of persons

13. Where any offence under this Act or under any regulations made under this Act is committed by a body of persons, then, as well as such body of persons, any person who, at the time of the commission of the offence was concerned, as a director, a partner or an officer, with the management of the affairs of such body of persons, commits an offence and on conviction shall be liable to be proceeded against and punished accordingly, unless he proves to the satisfaction of the court that he had no knowledge and could not, by the exercise of reasonable diligence, have had knowledge of the commission of the offence.

Powers of proper officers

14. A proper officer may, for the purposes of the prevention of the evasion of tax, the recovery and collection

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of tax and the investigation and prosecution of offences under this Act, exercise the powers conferred on a proper officer appointed under the Value Added Tax Act, for the like purposes in respect of value added tax and offences under that Act, and shall have the like protection against legal proceedings in the exercise of those powers.

Commissioner may compound offence

15.-(1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act, or any regulations made under this Act, by order, compound such offence by requiring such person to make payment of a sum of money:

Provided that-

(a) such sum of money shall not be less than one hundred shillings or more than the aggregate of five thousand shillings and the whole of the amount of any tax or penalty due from such person;
(b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence; and
(c) the Commissioner shall give to the person from whom he receives such sum of money, a receipt.

(2) Where an offence is compounded in accordance with the provisions of subsection (1), and any proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

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(3) Where a person is aggrieved by an order made under subsection (1), he may, within thirty days of such order being made appeal to the High Court and the provisions of Part X of the Criminal Procedure Act shall apply *mutatis mutandis* to every such appeal as if it were an appeal against sentence passed by a district court in the exercise of its original jurisdiction.

Repeal R.L. Cap. 196

16. [Repeals the Export Tax Ordinance]

SCHEDULE

(Made under section 3)

Acts Nos.
15 of 1975
9 of 1976
12 of 1979
15 of 1985
13 of 1996
8 of 1998
11 of 2000
15 of 2003
16 of 2007
8 of 2012
2 of 2014
15 of 2015
5 of 2022
6 of 2024
11 of 2025
GN. No.
94 of 1976
102 of 1981

No.	Item	Rate
1.	Raw hides and skin	Eight percent of the value of the commodity (FOB) or 0.52 USD per kilogram, whichever is greater.
2.	Wet blue leather	Ten percent of the value of the commodity (FOB).
3.	Copper waste or scrap metals of Headings 72.04 and 74.04	Thirty percent of the value of the commodity (FOB) or 150 USD per tonne, whichever is greater.
4.	Crude sunflower oil of HS Code 1512.11.00	Ten percent on the FOB value of the commodity.
5.	Sunflower seeds of HS Code 1206.00.00	
6.	Veneered sheets of Heading 44.08	Thirty percent of the value of the commodity (FOB) or TZS 150 per Kilogram whichever is greater.