THE DODOMA SPECIAL INVESTMENT AREA ACT, 1989

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THE UNITED REPUBLIC OF TANZANIA

No. 7 of 1989

An Act to declare a special investment area in Dodoma, and provide for the remission of taxes, duties and other charges and costs so as to attract investments into Dodoma and for connected purposes.

ENACTED - by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Dodoma Special Investment Area Act, 1989.
2. -(1) This Act shall come into operation on such date as the Minister may, by notice in the Gazette appoint.
   (2) This Act shall expire twenty years from the commencement date.
   (3) The Minister may, by notice published in the Gazette, and with the prior approval by resolution of the National Assembly, extend the period of application of this Act for such further period or up to such other date as he shall specify in the notice.
   (4) Nothing in this section shall be construed as empowering the Minister to reduce the period of operation of this Act; save that if the Minister exercises the power conferred by subsection (3), subsection (2) shall be and be deemed to have been amended to the extent specified by the Minister in the notice concerned.
3. This Act shall apply throughout the United Republic in relation to persons carrying such business or other specified investment in Dodoma as are conferred to in this Act for the purposes of conferring upon such persons such benefits in relation to their business or investment in Dodoma as are specified in that behalf by this Act.
4. In this Act, except where the context otherwise requires-
"the commencement date" means the day when this Act comes into
operations;
"Capital Supplies Company" means a subsidiary company which is
wholly owned by the Capital Development Authority; and it includes
its successor.
"Minister" means the Minister for the time being responsible for finance;
"Specified business" means any business or trade specified in the Second
Schedule to this Act;
"specified industry" means any industry specified, or producing the goods
or services specified in the First Schedule to this Act;
"specified product" means any one of the goods or products, specified
in the Third Schedule, in relation to which customs duties and sales
tax are remitted by this Act.

PART II
SPECIAL INVESTMENT AREA

5. With effect from the commencement date, the whole of the
Declara-
ration of
special in-
vestment
area
Dodoma Capital Development Area as described under the Dodoma
National Capital Planning Order, 1978 G.N. 1978 No. 63 is hereby
declared to be a special investment area for the purposes of this Act.

6.-(1) Subject to section 2(3), the Dodoma Capital Development
Duration
and effect
of decla-
ration
Area shall continue to be a special investment area for a period of twenty
years.
(2) It shall be the duty of the Minister, after consultation with the
Minister for the time being responsible for capital development, to insti-
tute appropriate fiscal and other economic measures for the attraction
and benefit of investors in the Dodoma Capital Development Area.

PART III
REMISSION OF CUSTOMS DUTIES

7.- (1) This Part shall be read as one with the Customs Tariff Act,
1976.
(2) The remission conferred by this Part in relation to specified
products imported or purchased by the Capital Supplies Company shall,
subject to this Act, continue in effect for twenty years from the
commencement of this Act.

8.- (1) The whole of the customs duties payable on specified products
imported or purchased locally from bonded warehouse prior to clearance
through customs by or on behalf of the Customs Supplies Company
shall, by virtue of this section and without further assurance, be remitted.
(2) With effect from the commencement date, and within the
period of twenty years thence, the whole of the customs duties payable
in respect of any specified product imported or purchased locally, from
bonded warehouse prior to clearance through customs by any company or other body corporate fifty percentum or more of whose share capital is held by the Capital Development Authority shall, by virtue of this section and without further assurance be remitted.

PART IV
REMISSION OF INCOME TAX

9. (1) This part shall be read as one with the Income Tax Act, 1973.

(2) The remission conferred by this Part shall remain in operation for the period or period specified in section 10, and shall apply by virtue of the provisions of this Part and without further assurance.

10.-(1) With effect from the commencement date, and within the initial period of five years, the whole of the income tax payable by a person in respect of an specified industry whose annual turnover is not less than five million shillings or of any small scale industry certified for that purpose by the small Industries Development Organization, established by the small scale Industries Organization Act, 1973. shall be remitted; upon the expiration of five years and for the remaining part of the period of this Act, fifty percentum of the income tax payable shall be remitted.

(2) With effect from the commencement date, and within the initial period of ten years, the whole of the income tax payable by any company or other body corporate fifty percentum or more of whose share capital is held by the Capital Development Authority shall be remitted; upon the expiration of ten years and for the remaining part of the period of operation of this Act, fifty percentum of the income tax payable shall be remitted.

(3) With effect from the commencement date, and within the initial period of five years, the whole of the income tax payable by any company or other body corporate less than fifty percentum of whose share capital is held by the Capital Development Authority shall be remitted; upon the expiration of five years and for the remaining part of the period of operation of this Act, fifty percentum of the income tax payable shall be remitted.

PART V
REMISSION OF SALES TAX

11.-(1) This Part shall be read as one with the Sales Tax Act, 1976

(2) The remission conferred by this Part in relation to specified products imported or purchased by the Capital Supplies Company shall, subject to this Act, continue in effect for twenty years after the commencement of this Act.
(1) The whole of this sales tax payable on all specified products imported prior to clearance through customs or purchased locally by or on behalf of the Capital Supplies Company shall, by virtue of this section and without further assurance, be remitted;

(2) With effect from the commencement date, and within the period of twenty years thence, the whole of the sales tax payable in respect of any specified product imported prior to clearance through Customs or purchased locally by any company or other body corporate fifty percentum or more of whose share capital is held by the Capital Development Authority shall, by virtue of this section and without further assurance be remitted.

12.-(1) The whole of the sales tax payable on all specified products imported prior to clearance through customs or purchased locally by or on behalf of the Capital Supplies Company shall, by virtue of this section and without further assurance be remitted.

(2) With effect from the commencement date, and within the period of twenty years thence, the whole of the sales tax payable in respect of any specified product imported prior to clearance through Customs or purchased locally by any company or other body corporate fifty percentum or more of whose share capital is held by the Capital Development Authority shall, by virtue of this section and without further assurance be remitted.

PARTY IV
MISCELLANEOUS PROVISIONS

13. With effect from the commencement date there shall be remitted fifty percentum of the charges payable in respect of the electric power consumed by every specified industry established in the Dodoma Capital Development Area.

14. The Minister may, by notice in the Gazette, after consultation with appropriate persons involved in the banking sector, make such provisions as may be appropriate for facilitating the availability to investors in Dodoma of more favourable loan terms from all or any of the banks in the United Republic.

15. With effect from the commencement date these shall be remitted fifty percentum of the charges payable in respect of water consumed by every specified industry established in the Dodoma Capital Development Area.
16.- (1) With effect from the commencement date, with respect to specified business established during the operation of this Act, and within the initial period of five years, all the income tax payable in respect of income derived from the specified business shall be remitted. Upon the expiration of five years, fifty percentum of the income tax payable on such income shall be remitted.

(2) The Minister may, by notice published in the Gazette, specify further categories of building other capital investments in relation to which the remission granted under this section shall apply.

17.- (1) For the purpose of benefiting from these relief measures under this Act, every specified industry and business shall be registered with the Capital Development Authority.

(2) Registration of every specified industry and business shall be done in consultation with the Minister of Finance and the Minister responsible for Capital Development.

18. The Minister may, by notice in the Gazette, and with the prior approval by resolution of the National Assembly alter the areas of investment in respect of which remissions are granted by this Act; save that no such alteration shall be made whose purpose or probably consequence would be to discourage investments in the Dodoma Capital Development Area.

19. The Minister may make regulations, to be published in the Gazette, for the purpose of the more effective discharge of the purpose and provisions of this Act.

20. The Minister shall exercise the powers conferred upon him by subsection (2) of section 16, 18, and 19 in consultation with the Minister responsible for Capital Development.

21. The Minister may, after Consultation with the Minister responsible for Capital Development amend the First, Second and Third Schedules.

22.- (1) No person shall use, except with express permission of the Minister in writing, any specified product otherwise than for the purpose of development of Dodoma Capital Development Area.

(2) No person having the management of any specified product shall sell, transfer, or dispose of any specified product to any person not authorized under this Act, to deal with such product.

Notwithstanding the provisions in subsections (1) and (2) where any specified product is transferred or sold to any other person who is not under this Act entitled to enjoy any exemption or is used for any purpose other than the development of the Dodoma Capital Development Area, any tax on such product shall become due and payable.
23-(1) It shall be an offence for any person to sell, transfer or otherwise dispose of, without lawful excuse, any specified goods for use of development or other purposes outside the Dodoma Capital Development Area.

(2) Any person who-
   (a) transfers or attempts to transfer, sells or attempts to sell any specified products for the purpose of using such specified products outside the Dodoma Development Area; or
   (b) fraudulently or through an other unlawful means obtains or tries to obtain advantage or benefit which, under this Act he is not entitled, or
   (c) being entitled to enjoy any advantage or benefit under this Act, uses that advantage or benefit for purposes other than the purposes intended under this Act; shall be guilty of an offence, and shall on conviction be liable to a fine of not less than fifty thousand shillings or to imprisonment for a term not exceeding four years or to both such fine and imprisonment; and where the offence involves specified goods which have not been recovered, the court convicting him shall order him to pay any amount of tax which would have been payable had such tax been collected on such goods.

(3) Regulations made under section 19 may make provisions for the control, maintenance and disposal of specified goods.

FIRST SCHEDULE

Section 4

Specified Industries

1. Mineral Industries: for the manufacture of or in relation to-

(a) Cement
(b) Sheet glass
(c) Bricks and tiles-cement or clay
(d) Aggregates
(e) Concrete articles (concrete poles, concrete pipes, concrete slabs, etc,
(f) Limestone quarry
(g) Asphalt plant
(h) Ceramics
(i) Glass products
2. Metal and Engineering Industries:- for the manufacture of or in relation to-
   (a) Iron bars of all shapes
   (b) Angle iron
   (c) Wire nails
   (d) Roofing nails
   (e) Ceiling nails
   (f) Wires-barbed, fencing, binding
   (g) Nuts and bolts
   (h) Wood screws
   (i) Locks, various types
   (j) Hinges
   (k) Machine and tool assembling
   (l) Metal fabrication--doors, windows, frames, etc.
   (m) Weldmesh
   (n) Expanded metal
   (o) Mosquito gauze
   (p) Garages
   (q) Rolling steel
   (r) Household items--sufuria, frying pans, knives, forks, etc.
   (s) Printing press

3. Electric Industries:- for the manufacture of or in relation to-
   (a) Wires--earth, flexible, stay, etc.
   (b) Earth rods
   (c) Cables
   (d) Plugs
   (e) Switches
   (f) Sockets and socket boxes
   (g) Conduits
   (h) Bulbs
   (i) Fluorescent fittings
   (j) Fluorescent tubes
   (k) Electric fans
   (l) Air conditioners
   (m) Refrigerators
   (n) Deep freezers
(o) Electric cookers and ovens
(p) Water heaters
(q) Radio assembly
(r) Batteries
(s) Circuit breakers
(t) Lampholders, shades and fittings
(u) Transformers

4. Timber and Timber Products Industries:
(a) Wood processing.
(b) Furniture making.
(c) Fibre boards.
(d) Frames, doors and windows.

5. Chemical Industries:
(a) Paints factories.
(b) Polishes - wood, floor, shoes, etc.
(c) Mattresses.
(d) Scap.
(e) Pharmaceuticals.
(f) Pesticides.
(g) Fertilizers.
(h) Tooth paste.

6. Food Industries:
(a) Breweries, wineries and distilleries.
(b) Soft drink manufacturers.
(c) Canning - beef, vegetable, fruits, etc.
(d) Milling machines.
(e) Animal feeds.
(f) Edible oils.

7. Textiles and Tanneries:
(a) Textile mills.
(b) Garment manufactures.
(c) Shoes factories.
(d) Hides and skins processing.

SECOND SCHEDULE

Section 4

Specified Business

(a) Dealers in building materials.
(b) The business of transporters and haulers, with headquarters in Dodoma.
(c) The business of sellers of furniture and household articles.
(d) The business of sellers of food.
(e) The business of hotel keeping.
(f) Running of guest houses.
(g) Hostel owning and operating.
(h) Owners of office buildings.
(i) Houses to let.
(j) Workshops to rent.
(k) Godowns to let.
(l) Operating of laundries.

THIRD SCHEDULE

Section 4

Specified Products and Services

1. Cement, Kiln and Quarry Products.
   (a) Cement.
   (b) Aggregates.
   (c) White limewash.

2. Iron and Steel Products.
   (a) MSR/HTD bars, all sizes 6mm, 8mm, 10mm, 12mm, 16mm, 20mm, 25mm, 30mm, 32mm, etc.
   (b) M.S. Angle Iron.
   (c) Barbed wire.
   (d) Fencing wire.
   (e) Expanded metal.
   (f) Weld mesh.
   (g) Mosquito gauze.
   (h) M.S. Flat bars.
   (i) Butt hangers.
   (j) Mortice locks.
   (k) Pad locks.
   (l) Night latches.
   (m) Flush doors.
   (n) S.H. stays.
   (o) Wood screws.
   (p) Wire nails.
   (q) Roofing nails.
   (r) Ceiling nails.
   (s) Binding wire.
   (t) Flat sheets.
   (u) Louvre frames—iron, aluminium.
   (v) Curtain rails.
   (w) Curtain springs.
   (x) Steel windows.
   (y) Steel doors.
   (z) Steel frames.

3. Electrical items.
   (a) Ceiling rose.
   (b) Tube light.
   (c) Fluorescent fittings—single/twin.
   (d) Electric bulbs—various wattage.
   (e) Lamp holder.
   (f) Lamp shades with fittings.
   (g) Bedside lamp.
   (h) EW BCB 60 Amps single pole MCB.
   (i) Flash switch.
   (j) Cable clips.
   (k) PVC Cable—various sizes 1.5mm2(square), 2.5mm2(square), etc.
(l) Conduit pipes- various sizes-1/2", 3/4", 1 " etc.
(m) GCH Consumer Unit.
(n) 1 gang socket box metal/plastic.
(o) 2 gang socket box metal/plastic.
(p) Junction box.
(q) Electrica cookers- various types.
(r) Cooker control unit.
(s) Refrigerators.
(t) Deep freezers.
(u) Pin plugs- various sizes.
(v) Switch sockets- various sizes.
(w) Earth rods.
(x) Earth wire.
(y) Flexible wire.
(z) Staywire.
(aa) Shackle insulators- various sizes.
(bb) A.A. Bare conductors.
(cc) Water heaters.
(dd) Circuit breakers.
(ee) Electric fans.
(ff) Electric irons.
(gg) Radios.
(hh) Cassettes.
(ii) Batters.

4. Pipes and Pipe Fittings:
   (a) Pipe galvanised 1/2"-4".
   (b) Band galvanised 1/2"-4".
   (c) Elbow galvanised 1/2"-4".
   (d) Nipple galvanised 1/2"-4".
   (e) Plug galvanised 1/2"-4".
   (f) Socket plain 1/2"-4".
   (g) Tee galvanised 1/2"-4".
   (h) Union galvanised 1/2"-4".
   (i) Elbow reducer.
   (j) Socket reducer.
   (k) Tee reducer.
   (l) Stop cock.
   (m) Bill cock.
   (n) Gate valve 1/2"-3".
   (o) Pillar tape 1/4"-1".
   (p) PVC soil pipes 1"-4".
   (q) Bush reducer.
   (r) 'S' Traps 4".
   (s) 'P' Traps 4".
   (t) Ben Cast iron 4".
   (u) 'Y' Castiron 4".
   (v) Back nut 1/2"-2".
   (w) Gally Traps 4".
   (x) Pipe cast iron 4"-6".

5. Bitumen, Paints and Oils.
   (a) Bitumen MCI/500/700.
   (b) Wood preservative.
   (c) Bitumenous black paint.
   (d) Glosspaint.
   (e) Emulsion paint.
   (f) Thinner.
(g) Turpentine.
(h) Cement paint, floor paint.
(i) Putty for steel.
(j) Red oxide paint.
(k) Varnish.
(l) Wood preservative oil.
(m) Crack filler.


(a) W. C. European type.
(b) W.C. Asian type.
(c) Bathtub.
(d) Urinals.
(e) Toilet seat cover.
(f) Cistern tank L/L. H/L.
(g) Waste overflow.
(h) Water storage tank.
(i) Shower rose.
(j) Telephone shower.
(k) Wash hand basin.
(l) Basin traps.
(m) Kitchen sink.
(n) Hospital sink.
(o) Soap holder.
(p) Toilet paper holder.
(q) Towel holder.

7. Roofing and Ceiling Materials:

(a) Galvanized Corrugated/plain iron sheets.
(b) Asbestos Corrugated/plain sheets.
(c) Transparent sheets.
(d) Roofing tiles -cement and clay.
(e) Ridings.
(f) Wall tiles.
(g) Roofing screws.
(h) Hard board.
(i) Softboard.
(j) Chipboard.
(k) Damp roof course.

8. Glass Products:

(a) Glass sheets.
(b) Louvre glass.
(c) Bathroom mirror.
(d) Dressing mirror.

9. Timber and Timber Products

(a) Soft wood
(b) Hard wood
(c) Furniture
(d) Fibre boards
(e) Doors
(f) Windows

(g) Back boards
(h) Construction timber- i.e. trusses, paulins, rafters, etc.
10. Tools and Plants
   (a) Glass cutter
   (b) Pipe cutter
   (c) Wire cutter
   (d) Hacksaw frames
   (e) Hacksaw blades
   (f) Sand papers
   (g) Painting brush
   (h) Grass slashers
   (i) Garden shears
   (j) Buckets—iron and plastic
   (k) Watering can
   (l) Pangas
   (m) Axes
   (n) Hoes
   (o) Wheel barrows
   (p) Karais
   (q) Brick making machine
   (r) Mwiko wa kujengea
   (s) Plum line

11. Spare Parts for Vehicles and Construction Equipment

12. Stationers
   (a) Printing paper
   (b) Tracing paper
   (c) Drawing paper
   (d) Architect’s drawing equipment
   (e) General stationery.

13. Others
   (a) Beds
   (b) Mattresses
   (c) Utensils
   (d) Carpets
   (e) Curtain materials
SCHEDULE OF AMENDMENTS TO BE MOVED BY HONOURABLE THE MINISTER FOR FINANCE AT THE FIRST READING OF THE BILL ENTITLED "DODOMA SPECIAL INVESTMENT AREA, 1989.

Under Standing Order 80 (2)

The Bill entitled "Dodoma Special Investment Area" is hereby amended

(a) in Clause 2-
   (i) by deleting sub-clause (1) and substituting for it the following Sub-Clause:

   "(I) This Act shall come into operation on such date as the Minister may, by notice in the Gazette appoint;"

   (ii) by deleting Sub-Clause (2) and substituting for it the following Sub-clause:

   "(2) This Act shall expire twenty years from the commencement date."

(b) in Clause 4, by deleting the definition of "commencement date" and substituting for it the following definition:

   "commencement date" means the day when this Act comes into operation;"

(c) in Clause 6, Sub-Clause (2), by deleting the phrase "and with prior consent of the President" which appears in the second and third line of Sub-clause.

(d) in Clause 7, Sub-clause (2), by deleting the phrase "until the 30th day of June, 2008" and substituting for it the phrase: "for twenty years after the commencement of this Act;"

(e) in Clause 8-
   (i) in Sub-clause (2) by adding the phrase "from bonded Warehouse" immediately after the word "locally" which appears in the third line;

   (ii) in Sub-clause (2), by deleting the whole last sentence which starts with "upon the expiration of shall be remitted."

(f) by inserting immediately after clause 8 (2) and before clause 9, the heading:

   "PART IV
   REMISSION OF INCOME TAX"

(g) in Sub-clause (2) of Clause 10
   (i) by adding the word "initial" between the article "the" and the word "period" which occur in the first line;

   (ii) by deleting the word "of" which appears at the end of the second line and substituting for it the word "or"

   (iii) by substituting the word 'of' for the word 'or' which appears between the words 'expiration and 'ten' in the fifth line.

(h) in Sub-clause (2) of Clause 11, by deleting the phrase "until the 30th day of June 2009" which appears at the end of the sub-clause and substituting for it the phrase "for twenty years after the commencement of this Act".

(i) Clause 12 will read as follows:-

   "12.- (1) the whole of sales tax payable on specified products imported Prior to clearance through customs or purchased locally by or on behalf of the Capital Supplies Company shall, by virtue of this section and without further assurance, be remitted;"
(2) with effect from the commencement date, and within the period of twenty years thence, the whole of the sales tax payable in respect of any specified product imported prior to clearance through custom, or purchased locally by any Company or body corporate fifty percent or... more of whose share capital is held by the Capital Development Authority shall, by virtue of this section and without further assurance be remitted."

(j) in Clause 14, by deleting the phrase "and with the prior consent of the President" which appears between the word "sector in the second line and the word "make" in the third line.

(k) in Clause 16, sub-clause (1), by deleting the phrase starting in the third line, with the word "the rental of" and substituting with the phrase "specified businesses"

(l) by adding clause 17 after clause 16 (2) and renumbering the subsequent clauses accordingly i.e. current 17 to be 18; current 18 to be 19; current 19 to be 20; current 20 to be 21 and current 21 to be 22.

Clause 17 to read as follow:--

Specified business and industries to be registered

(1) For the purpose of benefiting from these relief measures under this Act, every specified industry and business shall be registered with the Capital Development Authority.

(2) Registration of every specified industry and business shall be done in consultation with the Minister of Finance and the Minister responsible for Capital Development.

(in) in Clause 21, by deleting the words "the President" and substituting it with the words "the Minister responsible for Capital Development".

(n) in Clause 22, by deleting the whole of that Clause and substituting for it the following Clause:--

Restriction in 21, dealing in specified products

(1) No person shall use, except with express permission of the Minister in writing, any specified product otherwise than for the purpose of development of Dodoma Capital Development Area.

(2) No person having the management of any specified product shall sell, transfer, or dispose of any specified product to any person not authorized under this Act to deal with such product.

(3) Notwithstanding the provisions in subsections (1) and (2) where any specified product is transferred or sold to any other person who is not under this Act entitled to enjoy any exemption or is used for any purpose other than the purposes intended under this Act, any tax on such product shall become due and payable.

(o) by adding clause 23 after clause 22(3). The clause reads as follows:--

23(l) it shall be an offence for any person to sell, transfer or otherwise dispose of, without lawful excuse, any specified goods for use of development or other purposes outside the Dodoma Capital Development Area.

(2) Any person who:

(a) transfer or attempts to transfer, sells or attempts to sell any specified products for the purpose of using such specified products outside the Dodoma Development Area; or

(b) fraudulently or through any other unlawful means obtains or tries to obtain advantage or benefit which, under this Act he is not entitled, or

(c) being entitled to enjoy any advantage or benefit under this Act, uses that advantage or benefit for purposes other than the purposes intended under this Act; shall be guilty of an Offence, and shall on conviction be liable to a fine of not less than twenty thousand shillings or to imprisonment for a term not exceeding four years or to both such fine

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and imprisonment; and where the offence involves specified goods which have not been recovered, the court convicting him shall order him to pay any amount of tax which would have been payable had such tax been collected or such goods.

(3) Regulations made under section 19 may make provisions for the control, maintenance and disposal of specified goods.

(p) In the first Schedule, item 6(a) by deleting the whole line and substituting the following:—

"Breweries, wineries and distilleries."

SCHEDULE OF AMENDMENTS TO BE MOVED BY HONOURABLE THE MINISTER OF FINANCE AT THE SECOND READING OF THE BILL ENTITLED THE DODOMA SPECIAL INVESTMENT AREA, 1989

Under Standing Order 80 (2)

The Bill entitled “The Dodoma Special Investment Area, 1989 is hereby amended:—

(a) in Clause 10, by adding immediately after the word ‘shillings’ which appears in the Fourth line the phrase “or of any small scale industry certified for that purpose by the Small Industries Development Organization, established under the Small Industries Development Organization Act, 1973;”

(b) in Clause 23, by deleting the fine of “twenty thousand shillings” and substituting for it the fine of “fifty thousand shillings.”

Dodoma,
7th February, 1989

C. D. Muyo,
Minister for Finance

Passed in the National Assembly on the eighth day of February, 1989.

Clerk of the National Assembly