

THE DODOMA SPECIAL INVESTMENT AREA ACT, 1989

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THE UNITED REPUBLIC OF TANZANIA



No. 7 OF 1989

I ASSENT,

A handwritten signature in dark ink, appearing to read 'Ali Hassan Mwinyi'.

President

12th JUNE 1989

An Act to declare a special investment area in Dodoma, to 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. Short title

2. -(1) This Act shall come into operation on such date as the Minister may, by notice in the *Gazette* appoint. Commence
ment and
expiry

(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. Application

Interpre-
tation

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

Declara-
tion of
special in-
vestment
area

5. With effect from the commencement date, the whole of the 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.

Duration
and effect
of decla-
ration

6.-(1) Subject to section 2(3), the Dodoma Capital Development 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 institute 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

Constru-
tion and
duration
of applica-
tion Acts,
1976 No.
12

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.

Construc-
tion and
duration
of applica-
tion Acts,
1976 No.
12

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.

Construc-
tion and
duration of
application
Acts, 1973 No. 33

10.-(I) 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.

Remis-
sion of in-
come tax

(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.

Construction
and duration of
applica- tion
Acts, 1976 No. 13

(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 per centum 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.

Remission of sales tax

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 per centum 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

Remission on electricity bills

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

Bank loans facilities

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.

Remission On water supply charges

15. With effect from the commencement date these shall be remitted fifty per centum 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.

Miscellaneous
remission
upon investment

(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.

Specified
business
and industries
to be
registered

(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 probable consequence would be to discourage investments in the Dodoma Capital Development Area.

Alteration of
area of
remissions

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.

Regulations

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.

Powers to
be excised with
consultation

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

Minister may
amend 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.

Restriction in
dealing in
specified
products

(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.

Offence
for Unau-
thorised
dealing in
Specified
products

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 owing 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) Flush 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) Flexiblewire.
- (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) Batteries.

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) Emulsionpaint.
- (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.
6. Sanitary ware.
- (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) Galvanised Corrugated/plain iron sheets.
 - (b) Asbestos Corrugated/plain sheets.
 - (c) Transparent sheets.
 - (d) Roofing tiles -cement and clay.
 - (e) Ridgings.
 - (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, 19891,

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:
". (1) 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 customs, or purchased locally by any Company or other body corporate fifty per centum 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 garages in the fourth line 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
- 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 an 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 development of the Dodoma Capital Development Area, any tax on such product shall become due and payable.
- (0) by adding clause 23 after clause 22(3). The clause reads as follows:-
- 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:-
- offence for unauthorized dealing in Specified products
- (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

