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THE UNITED REPUBLIC OF TANZANIA

No. 1

14<sup>th</sup> March, 2025

**ACT SUPPLEMENT**

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THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) ACT,  
2025

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THE UNITED REPUBLIC OF TANZANIA

NO. 1 OF 2025

I ASSENT

SAMIA SULUHU HASSAN,  
*President*

[4<sup>th</sup> March, 2025]

**An Act to amend certain written laws.**

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

PART I  
PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Written Laws (Miscellaneous Amendments) Act, 2025.

Amendment of certain written laws

2. The written laws specified in various Parts of this Act are amended in the manner specified in their respective Parts.

**PART II**  
**AMENDMENT OF THE ANTI-MONEY LAUNDERING ACT,**  
**(CAP. 423)**

Construction  
Cap. 423

**3.** This Part shall be read as one with the Anti-Money Laundering Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 19A

**4.** The principal Act is amended in section 19A, by-  
 (a) designating the content of that section as subsection (1); and  
 (b) adding immediately after subsection (1) as designated the following:

“(2) Where, under any written law, a regulator does not have mandate to impose any of the administrative sanctions under subsection (1), such regulator shall recommend to the relevant authority of such regulator to impose the required sanctions.”.

**PART III**  
**AMENDMENT OF THE COOPERATIVE SOCIETIES ACT,**  
**(CAP. 211)**

Construction  
Cap. 211

**5.** This Part shall be read as one with the Co-operative Societies Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 12

**6.** The principal Act is amended in section 12(2) by deleting the words “Deputy Registrar in charge of regulatory functions, or as the case may be, the Registrar” and substituting for them the words “Registrar or Deputy Registrars”.

Repeal and  
replacement of  
section 19

**7.** The principal Act is amended by repealing section 19 and replacing for it the following:

“Structure of  
cooperative  
societies

**19.**-(1) The structure of  
cooperatives shall comprise of-  
 (a) primary societies at

grass root level;

- (b) secondary societies at the middle level; and
- (c) federation at the top level.

(2) A primary society dealing in savings and credit which intends to be a member of a secondary society shall be registered as a member of a secondary society dealing in financial related matters.

(3) A primary society shall be required to be a member of either secondary level or federation, and a secondary society shall be required to be a member of a federation.”.

Amendment of section 20

**8.** The principal Act is amended in section 20 by deleting subsection (1) and substituting for it the following:

“(1) A primary society may be formed by-

- (a) in the case of an agricultural society, at least twenty persons;
- (b) in the case of a savings and credit co-operative society, at least twenty persons;
- (c) in the case of a specialised skills society, at least five persons; and
- (d) in the case of any other type of cooperative society, at least ten persons.”.

Addition of section 24A

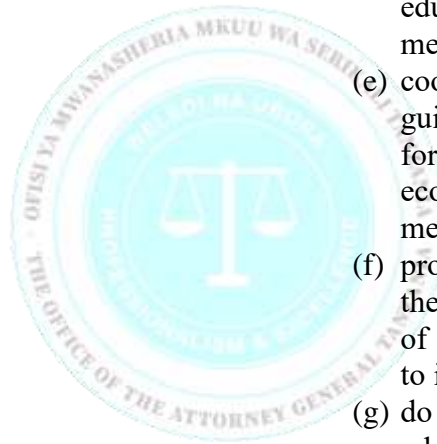
**9.** The principal Act is amended by adding immediately after section 24 the following:

“Objects of secondary **24A.** The objects of a secondary society constituted of

society  
dealing in  
financial  
related matters

savings and credit cooperative societies shall be to-

- (a) represent its members in national and international financial cooperative forums;
- (b) represent its members in meetings of a federation;
- (c) provide consultancy services to its members;
- (d) provide financial aid and cooperative education to its members;
- (e) coordinate and provide guidance on formulation of economic plans to its members;
- (f) provide guidance on the smooth operation of financial activities to its members; and
- (g) do any other thing which in its opinion is connected with or is ancillary to the objectives enumerated under this section.”.



Amendment of  
section 31

- 10.** The principal Act is amended in section 31-
- (a) in subsection (1), by deleting the word “sixty” and substituting for it the word “fourteen”; and
  - (b) in subsection (2), by adding the words “within seven days from the date of the refusal” immediately after the word “writing” appearing in paragraph (c).

Amendment of  
section 55

by-

**11.** The principal Act is amended in section 55,

(a) deleting subsection (4) and substituting for it the following:

“(4) The accounts of a bank shall be audited at least once a year by a registered auditor appointed by the general meeting from the list of external auditors approved by the Bank:

Provided that, the bank shall notify the Registrar of such appointment.”; and

(b) adding immediately after subsection (13) the following:

“(14) Save for any action falling under subsection (13) or an action under section 95, the Registrar may, for the purpose of safeguarding the affairs of a cooperative society, take any action against any audit findings approved by the general meeting which has qualified, adverse or disclaimer opinion as preliminary action prior to legal sanctions.”.

Amendment of  
section 72

**12.** The principal Act is amended in section 72 by deleting subsection (1) and substituting for it the following:

“(1) A registered society other than a bank shall not advance a loan to any person other than its member.”.

Amendment of  
section 73

**13.** The principal Act is amended in section 73 by deleting article “A” appearing at the beginning of that section and substituting for it the words “Save for a bank, a”.

Amendment of  
section 74

**14.** The principal Act is amended in section 74-

(a) in subsection (1), by inserting the words “other than a bank” between the words “society” and “may”; and



(b) by adding immediately after subsection (3) the following:

“(4) Without prejudice to any other written law, the conduct of investment by a registered society shall be as provided in the regulations.”.

Amendment of section 75

**15.** The principal Act is amended in section 75 by deleting the words “of inspection” appearing in subsection (1) and substituting for them the words “relating to regulatory functions”.

Amendment of section 81

**16.** The principal Act is amended in section 81(1) by inserting the words “, other than a bank,” between the words “society” and “may”.

Amendment of section 141

**17.** The principal Act is amended in section 141(2) by deleting paragraph (p) and substituting for it the following:

“(p) prescribing for the conduct of the investment by cooperative societies;”.

**PART IV**  
**AMENDMENT OF THE COTTON INDUSTRY ACT,**  
**(CAP. 201)**

Construction Cap. 201

**18.** This Part shall be read as one with the Cotton Industry Act, hereinafter referred to as the “principal Act”.

Amendment of section 11

**19.** The principal Act is amended in section 11 by-

(a) adding the words “by a ginner” immediately after the word “reserved” appearing in subsection (1); and

(b) adding immediately after subsection (4) the following:

“(5) A person who fails to reserve and handle cotton seeds as required under this section commits an offence and on

conviction shall be liable to a fine of not less than ten million shillings.”.

Amendment of  
section 26

by-

**20.** The principal Act is amended in section 26(1),

(a) deleting the opening phrase and substituting for it the following:

“(1) An agricultural officer may-”; and

(b) inserting the words “cotton inputs” between the words “cotton” and “and” appearing in paragraph (a).

Addition of  
section 29A

**21.** The principal Act is amended by adding immediately after section 29 the following:

“Declaration  
of purchases  
and deliveries

**29A.**-(1) A cotton buyer shall declare to the Board correct figures of purchases and deliveries of cotton seed and cotton lint in a form prescribed in the regulations.

(2) A person who contravenes the provisions of subsection (1) commits an offence and on conviction shall-

(a) in case of a person at a buying post, be liable to a fine of not less than five million shillings but not exceeding fifty million shillings or to imprisonment for a term of not less than twelve months but not exceeding three years or to both; and

(b) in case of a ginner, be liable to a fine of not less than ten million shillings but not exceeding one

hundred million shillings or to imprisonment for a term of not less than twelve months but not exceeding three years or to both.”.

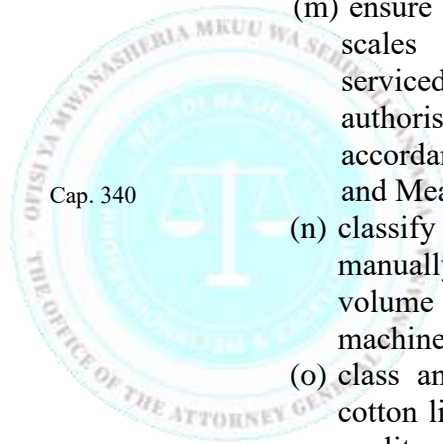
Amendment of section 37

22. The principal Act is amended in section 37-  
(a) by deleting subsection (3) and substituting for it the following:

“(3) The functions of agricultural officers shall be to-

- (a) inspect seed cotton, cotton seed and other cotton by products;
- (b) inspect cotton plants for disease and pests;
- (c) train farmers on proper use of cotton inputs;
- (d) take samples and verify the quality of seed cotton and cotton seed as provided for in this Act or as may be prescribed;
- (e) monitor cotton cultivation activities in specified areas;
- (f) ensure that the standard grade sample boxes approved by the Board are placed at all buying posts;
- (g) monitor cotton production, processing and marketing;
- (h) ensure that all seed cotton delivered at buying post and ginnery is correctly graded and free from any foreign matter contamination;
- (i) collect and analyse data and provide reports on

- purchases, deliveries and ginning;
- (j) participate in the promotion of good farming methods in order to increase production and productivity of cotton through farmers education;
  - (k) plan and make projection of cotton production estimates in the area of operation;
  - (l) carry out inspection of cotton buying posts and recommending the issuance of cotton buying licence;
  - (m) ensure that weighing scales are properly serviced, calibrated and authorised for use in accordance with the Weight and Measures Act;
  - (n) classify cotton samples manually and by using high volume instrument machine;
  - (o) class and assign grade of cotton lint and issue cotton quality certificate;
  - (p) class cotton in accordance with rules, regulations and international standards;
  - (q) prepare and issue periodic reports on classification from various ginneries; and
  - (r) prepare standard grade boxes.”; and
- (b) in subsection (4), by adding immediately after paragraph (b) the following:
- “(c) classifying and assigning grade of cotton lint;



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- (d) determining the size and weight of cotton lint sample for classing; and
- (e) stop, searching and detaining any vehicle or other conveyance which the agricultural officer has reason to believe is being or has been used for conveying any cotton in respect of which an offence is being or has been committed.”.

Addition  
sections  
and 38B

of  
38A

**23.** The principal Act is amended by adding immediately after section 38 the following:

“Restrictions  
on movement  
and storage of  
lint bales not-

**38A.**-(1) A person shall

- (a) move lint bales from the ginnery without release order issued by the Board;
- (b) release unmarked lint bales or bales with duplicated lot numbers; or
- (c) store lint bales in the ginnery or remove lint bales from the ginnery without ensuring that the bales are protected from adverse weather conditions.

(2) A person who contravenes this section commits an offence and on conviction shall be liable to a fine of not less than five million shillings but not exceeding fifty million shillings or to imprisonment for a term of not

less than twelve months but not exceeding three years or to both.

Submission of  
sample for  
classification

**38B.**-(1) A ginner shall submit to the Board cotton lint samples for classification.

(2) The samples submitted to the Board shall remain the property of the Board.

(3) A person who contravenes this section commits an offence.”.

PART V  
AMENDMENT OF THE NATIONAL ECONOMIC  
EMPOWERMENT ACT,  
(CAP. 386)

Construction  
Cap. 386

**24.** This Part shall be read as one with the National Economic Empowerment Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**25.** The principal Act is amended in section 3, by-  
(a) deleting the definition of the term “institutions or organisations” and substituting for it the following:

“institutions or organisations” in relation to economic empowerment, means Government departments, agencies, public or private institutions, companies, non-governmental organisations, economic empowerment funds or programs, international organisations, individual persons or group of individual persons, associations or partnerships performing economic activities and any other institution or organisation

which may be established as such;”;

- (b) deleting the words “the Government” appearing in the definition of the term “economic empowerment” and substituting for them the words “an institution or organisation”; and
- (c) adding in the appropriate alphabetical order the following definition:

“local content” means the value added to, or created in the economy through deliberate utilisation of Tanzanian human and material resources and services in investments and projects in order to stimulate the development of capabilities and encourage local investments, ownership and participation;”.

Amendment of  
section 5

**26.** The principal Act is amended in section 5-

(a) in subsection (1), by-

- (i) adding immediately after paragraph (b) the following:

“(c) regulate, coordinate, facilitate, monitor and evaluate institutions or organisations implementing economic empowerment activities;” and

- (ii) renaming paragraphs (c) and (d) as paragraphs (d) and (e) respectively; and

(b) in subsection (2), by-

- (i) adding immediately after paragraph (k) the following:

“(l) coordinate, facilitate, monitor and evaluate local content initiatives in all sectors of the economy in collaboration with relevant sectors;” and

- (ii) renaming paragraphs (l) and (o) as paragraphs (m) and (p) respectively.

Amendment of  
section 27

by-

**27.** The principal Act is amended in section 27,

- (a) adding immediately after subsection (2) the following:

“(3) The Executive Secretary may refuse an application made under subsection (1) if the application does not comply with the requirements prescribed in the First Schedule to this Act.

(4) Where an application is refused under subsection (3), the Executive Secretary shall, within seven days from the date of refusal, furnish the applicant with reasons for refusal.

(5) The application refused under this section may be resubmitted after rectification of defects.”;

- (b) deleting subsection (3) and substituting for it the following:

“(3) The Minister may, by order published in the *Gazette*, amend, add to or vary the First Schedule to this Act.”; and

- (c) renumbering subsection (3) as subsection (6).

Amendment of  
section 28

**28.** The principal Act is amended in section 28 by deleting subsection (4) and substituting for it the following:

“(4) The Minister may, by order published in the *Gazette*, amend, add to, vary or replace the Second Schedule to this Act.”.

Amendment of  
section 38

by-

**29.** The principal Act is amended in section 38,

- (a) designating the content of section 38 as subsection (1); and



(b) adding immediately after subsection (1) as designated the following:

“(2) A person who commits an offence under subsection (1) shall, upon conviction, be liable to a fine of not less than five hundred thousand shillings but not exceeding fifty million shillings or to imprisonment for a term of not less than three months but not exceeding twelve months or to both.”.

Amendment of  
section 39

**30.** The principal Act is amended in section 39 by adding immediately after subsection (2) the following:

“(3) A person who commits an offence under subsection (1) shall, upon conviction, be liable to a fine of not less than ten million shillings but not exceeding fifty million shillings or to imprisonment for a term of not less than three months but not exceeding twelve months or to both.”.

**PART VI**  
**AMENDMENT OF THE NATIONAL IRRIGATION ACT,**  
**(CAP. 435)**

Construction  
Cap. 435

**31.** This Part shall be read as one with the National Irrigation Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**32.** The principal Act is amended in section 2 by adding the definition of the following terms in their appropriate alphabetical order:

““irrigation land” means a piece of land suitable and set for irrigation owned by any person or farmer in the irrigation scheme;

“Board” means the Governing Board of the Commission established under section 3(6);”.

Amendment of  
section 3

**33.** The principal Act is amended in section 3(9) by deleting the word “Commission” and substituting for it the word “Board”.

Amendment of  
section 4

**34.** The principal Act is amended in section 4(3) by deleting the word “Commission” appearing at the beginning of that subsection and substituting for it the word “Board”.

Amendment of  
section 5

**35.** The principal Act is amended in section 5(2) by deleting the words “and management” appearing in paragraph (b).

Amendment of  
section 11

**36.** The principal Act is amended in section 11, by-

(a) adding the words “and District” immediately after the word “Regional” wherever they appear in the section;

(b) deleting subsection (1) and substituting for it the following:

“(1) For effective discharge of functions of the Commission and without prejudice to section 12, the Commission shall establish such number of region and district irrigation offices to be headed by Regional and District Irrigation Engineers respectively as it may deem fit.”; and

(c) deleting the opening phrase of subsection (2) and substituting for it the following:

“(2) A Regional and District Irrigation Engineers shall, in their respective areas, be responsible for the following functions:”.

Amendment of  
section 29

**37.** The principal Act is amended in section 29, by-

(a) adding immediately after subsection (2) the following:

“(3) An irrigators’ organisation established and registered under this Act

shall be a body corporate with perpetual succession and a common seal, and shall in its corporate name have power to-

- (a) own property;
  - (b) borrow money;
  - (c) enter into contracts;
  - (d) institute and defend suits or other legal proceedings; and
  - (e) do all such other acts authorised in its by-laws.”;
- (b) adding the words “in consultation with the Commission” immediately after the word “authority” appearing in subsection (4); and
- (c) renumbering subsections (3) and (4) as subsections (4) and (5) respectively.

Amendment of section 31

**38.** The principal Act is amended in section 31 by deleting paragraph (j) and substituting for it the following: “(j) to prepare and maintain annual budget, accounts and other records as may be prescribed;”.

Amendment of Schedule

**39.** The principal Act is amended in the Schedule by deleting the word “Commission” wherever it appears and substituting for it the word “Board”.

**PART VII**  
**AMENDMENT OF THE PUBLIC AUDIT ACT,**  
**(CAP. 418)**

Construction Cap. 418

**40.** This Part shall be read as one with the Public Audit Act, hereinafter referred to as the “principal Act”.

Addition of section 4A

**41.** The principal Act is amended by adding immediately after section 4 the following new section:

“Entitlements and benefits

**4A.** Notwithstanding the provisions of any other written law, the President shall have powers to determine the salary, benefits and other entitlements of the Controller

and Auditor-General while in service or upon retirement, removal or resignation from office.”.

Passed by the National Assembly on the 29<sup>th</sup> January, 2025

BARAKA ILDEPHONCE LEONARD  
*Clerk of the National Assembly*

