

GOVERNMENT NOTICE NO. 157 published on 12/2/2019

THE LOCAL GOVERNMENT FINANCES ACT
(CAP. 290)

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ORDER
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(Made under section 31A (6))
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THE LOCAL GOVERNMENT FINANCES (FEES FOR BILLBOARDS, POSTERS AND
HOARDING) ORDER, 2019

- Citation 1. This Order may be cited as the Local Government
Finances (Fees for Billboards, Posters, and Hoarding) Order,
2019.
- Application 2.-(1) This Order shall apply-
(a) to all local government authorities in Mainland
Tanzania; and
(b) in relation to billboards, posters, hoarding and any
other advertising signs erected, displayed or
maintained in a local government authority.
(2) Notwithstanding the provisions of subparagraph (1),
this Order shall not apply to posters that give direction to areas
that provide public services such as educational institutions,
dispensaries, hospitals, houses of worship and such other areas as
may be prescribed by the Minister.
- Interpretation 3. In this Order, unless the context otherwise requires-
“advertising sign” means any advertising structure built or
erected to display an advertisement, together with an
advertisement displayed on the structure including point
of sale display and electronic advertisement;
“billboard” means a freestanding structure used or intended to be
used for the purpose of posting, displaying or exhibiting
any advertisement whether electronic or non electronic;
“fee” means a charge imposed under paragraph 4 of this Order

Local Government Finances (Fees for Billboards, Posters And Hoarding)

GN. No. 157 (Contd.)

and includes rental or maintenance charges on a billboard, poster, hoarding or advertisement sign;

“fee-payer” means a person eligible to pay advertisement fee for a billboard, poster, advertising sign or hoarding and includes a licence or permit holder of advertisement services registered by authorised institutions;

“hoarding” means a structure at the side of a road or on the side of a building, which is used for displaying advertisement or a poster;

Cap. 290 “local government authority” has the meaning ascribed to it under the Local Government Finances Act;

“point of sale display” means arrangement of sign, banners, electronic displays or any other items within an area of business which displays certain product or service and is designed to inform or induce impulse of buying on people or promoting sales of a business items or services;

“poster” means any placard announcing or attracting public attention to any meeting, event, function, activity or undertaking or to the candidature of any person nominated for election, or any placard advertising any product or service or announcing the sale of any goods, livestock or property; and

Cap. 399 “Tanzania Revenue Authority” means the Authority established under the Tanzania Revenue Authority Act.

Fees 4.-(1) Except for advertising signs prescribed under paragraph 2(2), a fee-payer of a billboard, poster, hoarding or an advertising sign shall, for each billboard, poster, hoarding or advertising sign, pay fees set out in the Schedule to this Order to the Tanzania Revenue Authority.

(2) A rental, survey, permit or maintenance charge on billboards, posters, hoarding or an advertisement sign imposed by any by law or a local government authority shall be collected as part of a fee under this paragraph by the Tanzania Revenue Authority.

(3) Without prejudice to subparagraph (1), procedures for assessment, collection and mode of payment of fees set out in the Schedule shall be as stipulated in the Tanzania Revenue

Local Government Finances (Fees for Billboards, Posters And Hoarding)

Gn. No. 157 (Contd.)

Authority (Assessment, Collection and Accountability of Advertisement Fees for Billboards, Posters and Hoarding) Regulations, 2019.

SCHEDULE

(Made under paragraph 4)

FEEES

SN	ITEM	FEE (In TZS)
1.	Non- illuminated sign:	15,000/= per sq ft
2.	Illuminated sign:	18,000/= per sq ft
3.	Wall sign:	15,000/= per sq ft
4.	Electronic sign:	20,000/= per sq ft
5.	Vehicular advertisement:	15,000/= per sq ft
6.	Point of sale display:	
	• non illuminated:	15,000/= per sq ft
	• illuminated:	18,000/= per sq ft
7.	Every poster promotion for first 100 posters for every other bunch of 100 posters or part thereof	100,000/= 55,000/=
8.	Short term advertisement or promotion per day	55,000/=

Dodoma,
5th February, 2019

PHILIP I. MPANGO
Minister for Finance and Planning