

THE UNITED REPUBLIC OF TANZANIA

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**ACT SUPPLEMENT**

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THE SOCIAL SECURITY LAWS (AMENDMENTS) ACT, 2024

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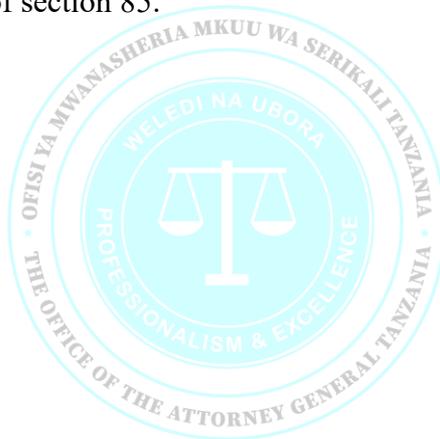
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THE UNITED REPUBLIC OF TANZANIA



NO. 9 OF 2024

I ASSENT

SAMIA SULUHU HASSAN

*President*

[2<sup>nd</sup> October, 2024]

**An Act to amend certain social security 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 Social Security Laws (Amendments) Act, 2024.

Amendment of social security laws

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

PART II  
AMENDMENT OF THE NATIONAL SOCIAL SECURITY FUND ACT,  
(CAP. 50)

Construction Cap. 50

3. This Part shall be read as one with the National Social Security Fund Act hereinafter referred to as the “principal Act”.

General amendment

4. The principal Act is amended generally by deleting the words “insured person” wherever they appear and substituting for them the word “member”.

Amendment of section 2

5. The principal Act is amended in section 2, by-

(a) deleting the definition of the terms “actuarial”, “actuarial report” and “insured person”;

(b) deleting the definition of the terms “actuary”, “self employed” and “special lump sum” and substituting for them the following:

““actuary” means a person trained to understand risks and probabilities and to apply such skills to financial problems especially those involving uncertain future events and who is accredited by a professional body;

“self employed” means a person who is engaged in a lawful economic activity not under any contract of employment or supervision and who earns a living under such activity;

“special lump sum” means an amount equal to the sum of a member’s monthly contributions paid to the Fund plus an interest calculated in the manner specified in the regulations;”;

(c) adding in their appropriate alphabetical order the following new definitions:

““actuarial valuation report” means a report prepared by an actuary who carried out actuarial valuation under this Act;

“late retirement” means retirement after the age of sixty years up to seventy years;

“member” means an employee or self employed person who is registrable as a member under this Act;

“mandatory scheme” means a compulsory scheme established under this Act and guaranteed by the Government;

“private sector” means a private body whether corporate or unincorporated

and includes a company in which the Government owns shares of less than thirty percent;

“scheme” means the National Social Security Scheme established under this Act; and

“supplementary scheme” has the meaning ascribed to it under the Social Security Act;”.

Cap. 135

Amendment of section 5A

6. The principal Act is amended in section 5A (c) by deleting the words “as set out in the First Schedule” and substituting for them the words “as prescribed in section 12”.

Amendment of section 10

7. The principal Act is amended in section 10, by-

(a) designating the contents of section 10 as subsection (1); and

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

“(2) An employer registered by the Fund shall-

(a) keep a proper and up-to-date register or records of wages and any other particulars of employees in such a manner and period as may be prescribed by the Fund; and

(b) produce the register, records of wages and any other particulars of employees referred to under paragraph (a) upon a request by the Fund.”.

Amendment of section 11

8. The principal Act is amended in section 11 by adding the phrase “and shall be issued with a certificate of registration which shall be displayed at a conspicuous place in the employer’s place of business” immediately after the word “manner” appearing at the end of subsection (1).

Addition of section 11A

9. The principal Act is amended by adding immediately after section 11 the following:

“Registration of self-employed person

**11A.**-(1) A self employed person who wishes to become a member of the Fund shall apply for registration to the Director-General in a prescribed manner.

(2) Where the Director General has approved the application, the self employed person shall make consecutive monthly remittance to the Fund in a manner and at the rates prescribed in the regulations.

(3) Where a self employed person fails to remit statutory contributions for six consecutive months without showing a good cause, the Director General shall revoke the membership and such member shall be transferred to the supplementary scheme.”

Amendment of section 12

**10.** The principal Act is amended in section 12, by-

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

“(1) A contributing employer shall, for every contribution period following the date of appointment of a member, remit to the Fund a contribution at the rate equivalent to twenty percent of the employee’s wages in the following manner:

- (a) the employer’s contribution at ten percent of the employee’s wages; and
  - (b) the employee’s contribution at ten percent of the employee’s wages.”;
- (b) deleting subsection (3);
- (c) deleting subsection (5) and substituting for it the following:

“(5) A self employed member shall, after actuarial valuation results,

remit to the Fund contributions at the percentage stipulated in the regulations.”;

- (d) deleting the word “paid” appearing in subsection (7) and substituting for it the word “remitted”;
- and
- (e) renumbering subsections (4), (5), (6) and (7) as subsections (3), (4), (5) and (6) respectively.

Addition of section 12A

**11.** The principal Act is amended by adding immediately after section 12 the following:

“Member employed by more than one employer

**12A.** Where a member is concurrently employed by more than one employer, each employer may, upon consultation with the employee, remit contribution in respect of the member in accordance with this Act as if he were the sole employer pursuant to regulations made by the Minister.”.

Amendment of section 14

- 12.** The principal Act is amended in section 14-
- (a) in subsection (1), by deleting the word “pay” and substituting for it the word “remit”;
  - (b) by deleting subsection (3) and substituting for it the following:

“(3) Where any contribution is not remitted within the period specified under subsection (1) a sum equal to 2.5 *per centum* of the amount unremitted shall be added as additional contribution for each month or part of a month after the date when payment should have been made;” and

- (c) adding immediately after subsection (3), the following:

“(4) Where contribution and additional contribution remains unremitted to the Fund for a period of thirty days or more after the due date, the employer shall remit the additional contribution of 2.5 *per centum* of the aggregate amount remaining

unremitted for each month or part of the month after such date and the amount of the additional contribution shall be recovered as a debt owing to the Fund by the employer pursuant to section 74A:

Provided that, the Board may, upon approval by the Minister, waive in whole or in part any additional contribution imposed by this section.”.

Repeal and replacement of section 15

13. The principal Act is amended by repealing section 15 and replacing for it the following:

“Treating unremitted contributions as remitted

15. Where the Director General is satisfied that an employee’s contribution has been deducted from his wage, but the employer has failed to remit the contribution together with the remitted employer’s contributions to the Fund, he shall treat the unremitted contributions as wholly remitted, for the purpose of any claim to the payment of benefits without prejudice to any action to recover the amount due from the employer.”.

Repeal and replacement of section 16

14. The principal Act is amended by repealing section 16 and replacing for it the following:

“Refund of contributions remitted in error

16. Where the Director General is satisfied that any amount has been remitted to the Fund as contributions as a result of an error, the amount remitted in error shall be refunded, or used, with the consent of the person who remitted it, to offset, any current liability.”.

- Repeal of section 18
- 15.** The principal Act is amended by repealing section 18.
- Amendment of section 20
- 16.** The principal Act is amended in section 20, by-
- (a) deleting subsection (3);
  - (b) renumbering subsections (4) and (5) as subsections (3) and (4) respectively; and
  - (c) deleting the words “subsections (1), (2) and (3)” appearing in subsection (3) as renumbered and substituting for them the words “subsections (1) and (2)”.
- Repeal and replacement of section 23
- 17.** The principal Act is amended by repealing section 23 and replacing for it the following:
- “Conditions for retirement pension
- 23.** Subject to the provisions of this Act, retirement pension shall be payable to a member who-
- (a) retires from employment on attaining pensionable age;
  - (b) opted for early retirement having attained the age of fifty-five or above but before attaining pensionable age; or
  - (c) opted for late retirement,
- in respect of whom not less than one hundred and eighty monthly contributions have been remitted.”.
- Amendment of section 28
- 18.** The principal Act is amended in section 28 by deleting subsection (1) and substituting for it the following:
- “(1) An invalidity pension shall be payable to a member who-

- (a) is suffering from a permanent invalidity which is not a result of an employment related illness or accidents;
- (b) is below the age of voluntary retirement; and
- (c) has made one hundred and eighty months contributions or has been in service for at least thirty-six months, of which twelve months have been contributed in the year preceding the invalidity.”.

Addition of section 28A

19. The principal Act is amended by adding immediately after section 28 the following:

“Referral to panel of medical experts 28A.-(1) A claim of permanent invalidity may be referred to a medical panel to be appointed by the Director General to determine whether the claimant is suffering from such invalidity.

(2) The Minister may make regulations prescribing the composition, manner and procedure governing the medical panel appointed under this section.”.

Amendment of section 33

20. The principal Act is amended in section 33(1) by deleting the words “thirty-three” appearing at the end of the proviso and substituting for them the words “thirty-six”.

Amendment of section 43

21. The principal Act is amended in section 43 by deleting the words “hospitals and dispensaries” and substituting for them the words “health facilities”.

Amendment of section 52

22. The principal Act is amended in section 52 by inserting the words “unless it relates to home mortgage referred to under section 20(3)” between the words “shall” and “be void”.

Amendment  
of section 53

- 23.** The principal Act is amended in section 53-
- (a) in subsection (3) by deleting the word “second”;
  - and
  - (b) in subsection (4) by deleting the word “third”.

Amendment  
of section 61

- 24.** The principal Act is amended in section 61, by-
- (a) deleting subsection (3); and
  - (b) renumbering subsections (4), (5) and (6) as subsections (3), (4) and (5) respectively.

Amendment  
of section 71

- 25.** The principal Act is amended in section 71 by deleting the words “and the reserve account”.

Amendment  
of section 72

- 26.** The principal Act is amended in section 72-
- (a) in subsection (1), by-
    - (i) adding immediately after paragraph (h) the following:
      - “(i) fails, neglects or refuses to register as a contributing employer under this Act;
      - (j) willfully obstructs an inspector in the exercise of his powers under this Act;”;
    - (ii) renaming paragraphs (i) and (j) as paragraphs (k) and (l), respectively;
  - (b) in subsection (2), by deleting the word “penalty” and substituting for it the words “additional contributions”; and
  - (c) by deleting subsection (3) and substituting for it the following:
    - “(3) Criminal proceedings against a person who has committed an offence under this Act may be instituted by the Director of Public Prosecutions or an officer of the Fund appointed by the Director of Public Prosecution in accordance with the relevant laws.”.

Amendment  
of section 74

- 27.** The principal Act is amended in section 74, by-
- (a) designating the contents of of subsection (1) as section 74;

- (b) deleting the words “Board appointed by the Board” appearing in section 74 as designated; and
- (c) deleting subsection (2).

Amendment of section 75

**28.** The principal Act is amended in section 75 by deleting the opening phrase and substituting for it the following:

“Subject to the provisions of this Act, upon or before finalisation of civil or criminal proceedings against the contributing employer and-”.

Amendment of section 76

**29.** The principal Act is amended in section 76 by deleting the words “section 20(4) of this Act in which case the mortgagee shall have right to attach any portion of contribution which is the subject of collateral” and substituting for them the words “section 20(3)”.

Amendment of section 79

**30.** The principal Act is amended in section 79 by deleting the words “officer of the Board nominated by the Board in that behalf by writing under the seal of the Board” and substituting for them the words “officer of the Fund authorised by the Director General”.

Amendment of section 87

**31.** The principal Act is amended in section 87, by-  
(a) deleting subsection (3) and substituting for it the following:

“(3) Subject to the provisions of subsection (2), an inspector may-

- (a) inspect and examine any document, book or any other information that may be necessary;
- (b) obtain or make a copy of any document, book or any other information for inspection;
- (c) order, in the prescribed form, any person to appear before him at a specified date, time and place and to interview that person; or

- (d) require any person who has control over any document, book, or any other information to furnish it and explain any entry therein.”;
- (b) adding immediately after subsection (3), the following:
  - “(4) The Fund may request a labour officer or any other public officer to accompany and assist the inspector in the exercise of the powers referred to in this section.”; and
- (c) renumbering subsection (4) as subsection (5).

Addition of section 87A

**32.** The principal Act is amended by adding immediately after section 87 the following:

“Notice to furnish information

**87A.** The Director General may, by notice in writing, require any person to-

- (a) produce any information prescribed in the notice; or
- (b) produce any document in his control.”.

Amendment of section 90

**33.** The principal Act is amended in section 90 by adding the words “benefits and” immediately before the word “members” appearing in subsection (2).

Amendment of Schedules

- 34.** The principal Act is amended in the Schedules-
- (a) by deleting the First Schedule;
  - (b) by renaming the Second Schedule as the Schedule; and
  - (c) in the Schedule as renamed by deleting the words “one year” appearing in paragraph 4 and substituting for them the words “three years”.

PART III  
AMENDMENT OF THE PUBLIC SERVICE SOCIAL SECURITY  
FUND ACT,  
(CAP. 371)

Construction  
Cap. 371

**35.** This Part shall be read as one with the Public Service Social Security Fund Act hereinafter referred to as the “principal Act”.

Amendment  
of section 3

**36.** The principal Act is amended in section 3, by-

- (a) deleting the definition of the term “reserve account”;
- (b) deleting the words “declared under section 49” appearing in the definition of the terms “employee’s contribution” and “employers contribution” and substituting for them the words “referred to under section 18(2)”; and
- (c) deleting the definition of the term “actuary” and substituting for it the following:

““actuary” means a person trained to understand risks and probabilities and to apply such skills to financial problems involving uncertain future events and who is accredited by a professional body;”.

Amendment  
of  
Part II  
Amendment  
of section 5

**37.** The principal Act is amended in the heading to Part II by deleting the word “PENSION”.

**38.** The principal Act is amended in section 5(2) by deleting the words “more than” appearing in paragraph (b) and substituting for them the words “at least”.

Amendment  
of  
Part V

**39.** The principal Act is amended by deleting the heading to Part V and substituting for it the following:

“REGISTRATION AND CONTRIBUTIONS”

**40.** The principal Act is amended by repealing section 17 and replacing for it the following:

Repeal and replacement of section 17

“Registration

17.-(1) All employers shall be registered with the Scheme.

(2) Every registered employer shall register his employees with the Scheme.

(3) The employer shall keep and maintain records of his employees.”.

Amendment of section 18

41. The principal Act is amended in section 18, by-

(a) deleting the full stop appearing at the end of subsection (3) and substituting for it a full colon;

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

“Provided that, an institution whose contribution is not payable by the Ministry responsible for finance, the accounting officer or head of the institution shall deduct and remit to the Fund the amount of statutory contributions deducted.”; and

(c) deleting the word “paid” appearing in subsection (5) and substituting for it the word “remitted”.

Amendment of section 19

42. The principal Act is amended in section 19, by-

(a) deleting the full stop appearing at the end of subsection (2) and substituting for it a full colon; and

(b) adding immediately after subsection (2) the following proviso:

“Provided that, the Board may, upon approval by the Minister, waive in whole or in part any additional contribution under this section.”.

Repeal and replacement of section 23

43. The principal Act is amended by repealing section 23 and replacing for it the following:

“Contribution history

23. The Board shall establish and maintain for each member a contribution history to the Fund in respect of such member

and the Director General may, upon request, allow such member to access his contribution history.”.

Repeal of section 24

**44.** The principal Act is amended by repealing section 24.

Amendment of section 45

**45.** The principal Act is amended in section 45-  
(a) in subsection (1), by deleting the words “upon consultation in writing with the member” and substituting for them the words “with the consent of the member in writing”; and  
(b) in subsection (2) by deleting the word “person” and substituting for it the word “member”.

Amendment of section 47

**46.** The principal Act is amended in section 47-  
(a) in subsection (2), by deleting the words “Subject to subsection (1), a pension, or other benefits granted” and substituting for them the words “Notwithstanding subsection (1), a benefit or right in respect of benefit payable”; and  
(b) in subsection (3), by deleting the words “A pension, gratuity or any allowance granted” and substituting for them the words “A benefit or right in respect of a benefit payable”.

Repeal of section 48

**47.** The principal Act is amended by repealing section 48.

Amendment of section 51

**48.** The principal Act is amended in section 51-  
(a) by deleting the word “adopt” appearing in subsection (2) and substituting for it the word “pass”;  
(b) by deleting the word “adopted” appearing in subsection (4) and substituting for it the word “passed”;  
(c) by deleting the words “Board’s adoption, be forwarded to the Minister” appearing in subsection (5) and substituting for them the words “after being passed by the Board, be submitted to the Minister for approval”;

- (d) by deleting the word “Board” appearing in subsection (6) and substituting for it the word “Minister”; and
- (e) in subsection (7), by deleting the word “Board” appearing in paragraph (a)(ii) and substituting for it the word “Minister”.

Repeal and replacement of section 52

**49.** The principal Act is amended by repealing section 52 and replacing for it the following:

“Supplementary budget

**52.**-(1) Where in any financial year the Board intends to make any disbursement not provided for, or of an amount in excess of that provided for in the annual budget for that year, the Board shall at a meeting specifically convened, pass a supplementary budget detailing the disbursement.

(2) The supplementary budget shall be in such form and include such details as the Board may direct.

(3) The Board shall, upon the passing of the supplementary budget, submit it to the Minister.

(4) The Minister may, upon receipt of the supplementary budget, approve or disapprove it or approve it subject to such amendment as he may deem fit.”.

Repeal of section 55

**50.** The principal Act is amended by repealing section 55.

Repeal and replacement of section 58

**51.** The principal Act is amended by repealing section 58 and replacing for it the following:

“Restoration of funding position of Fund

**58.** Where an actuarial valuation of the Fund reveals that the Fund is not in a sound funding position, the Board shall, after

having considered recommendations by the actuary who performed the valuation, and upon approval by the Minister, implement the recommendation or arrangement aimed at restoring the Fund to a sound funding position.”.

Repeal and replacement of section 59

**52.** The principal Act is amended by repealing section 59 and replacing for it the following:

“Bank account of Fund

**59.** Subject to the requirements of any other written law, the Fund shall, and upon approval of the Board, open and maintain a bank account into which all payments and deposits shall be made.”.

Amendment of section 72

**53.** The principal Act is amended in section 72, by deleting subsection (3) and substituting for it the following:

Cap. 5

“(3) Where any judgment or order is issued against the Board, the relevant provisions of the Government Proceedings Act shall apply in respect of execution of the judgment against the Board.”

**PART IV**  
**AMENDMENT OF THE WORKERS COMPENSATION ACT,**  
**(CAP. 263)**

Construction Cap. 263

**54.** This Part shall be read as one with the Workers Compensation Act, hereinafter referred to as the “principal Act”.

Amendment of section 14

**55.** The principal Act is amended in section 14, by-  
(a) adding immediately after paragraph (b) the following:

“(c) vary, waive or suspend any conditions relating to payment of benefits when

there is sufficient reason for so doing;”;  
and

(b) renaming paragraph (c) as paragraph (d).

Amendment  
of section 39

**56.** The principal Act is amended in section 39-

(a) in subsection (1), by inserting the words  
“occurrence of diseases” immediately after the  
word “accident”;

(b) by deleting subsection (2) and substituting for it  
the following:

“(2) Where a claim for compensation is not  
lodged within the period stipulated under subsection  
(1), the claim shall not be considered under this Act,  
except where-

(a) the accident or disease concerned has  
been reported under section 34 or 35; or

(b) the employee had given notice to the  
Director General under section 33 or  
35.”; and

(c) in subsection (4), by deleting the words “news of  
the death has been received by any dependant  
claiming compensation” and substituting for  
them the words “the date of the death of an  
employee”.

Amendment  
of section 42

**57.** The principal Act is amended in section 42 by  
deleting subsection (3) and substituting for it the following:

“(3) Notwithstanding the provisions  
of subsection (2), a person appointed as an  
executor or administrator of the estate of the  
deceased employee, representative of a trade  
union or any other person on behalf of an  
employee may represent an employee in a  
claim for compensation before the Director  
General.”.

Amendment  
of section 48

**58.** The principal Act is amended in section 48 by  
deleting the phrase “cease or be adjusted when the employee  
resumes work or qualifies for payment of an old age or  
invalidity pension upon reaching retirement age” appearing

in subsection (6) and substituting for them the words “expire at the end of the month in which the employee dies”.

Amendment  
of section 58

- 59.** The principal Act is amended in section 58, by-
- (a) deleting subsection (2); and
  - (b) renumbering subsections (3) to (7) as subsections (2) to (6), respectively.

Repeal and  
replacement  
of section 73

- 60.** The principal Act is amended by repealing section 73 and replacing for it the following:

“Calling for  
records

**73.-(1)** The Director General may require any employer to submit to the Fund correct and certified returns of earnings showing-

- (a) the maximum amount of earnings referred to under section 74(7) paid by the employer to its employees during the specified period; and
- (b) such further information as may be prescribed or as the Director-General may require.

(2) Where in the returns referred to in subsection (1), the amount shown as earnings, excluding earnings exceeding the maximum referred to in section 74(7), is less than the amount actually paid, the Director-General may order the employer to pay the difference between the amount shown in the returns of earning and the actual amount paid by the employer.



(3) Where an employer fails to furnish a return or if the estimate of the earnings which an employer expects to pay during a particular period is, in the opinion of the Director-General, too low, the Director-General may estimate the earnings concerned.

(4) Where it appears that the actual earnings are less than the amount assessed under subsection (3), the Director-General may make the necessary adjustment.

(5) An employer who fails to comply with the provisions of this section commits an offence and on conviction, shall be liable to a fine of not less than five hundred thousand shillings but not exceeding five million shillings or to imprisonment for a term of not less than six months but not exceeding three years or to both.”.

Amendment of section 75

**61.** The principal Act is amended in section 75(2) by deleting the word “interest” wherever it appears and substituting for it the words “additional assessment”.

Addition of section 75A

**62.** The principal Act is amended by adding immediately after section 75 the following:

“Refund of contributions remitted in error

**75A.** Where the Director General is satisfied that any amount has been remitted to the Fund as contributions as a result of an error, the amount remitted in error shall be refunded, or used, with the consent of the

person who remitted it, to offset any current liability.”.

Repeal and replacement of section 82

**63.** The principal Act is amended by repealing section 82 and replacing for it the following:

“Bank account **82.** Subject to the requirements of any other written law, the Fund shall, and upon approval of the Board, open and maintain a bank account into which all payments and deposits shall be made.”.

Amendment of section 85

**64.** The principal Act is amended in section 85(1) by deleting paragraph (c) and substituting for it the following:

“(c) submit within six months of the end of the financial year to the Board an annual report on the activities of the Fund during that financial year;

(d) submit to the Board the audited financial statements for that financial year and the report of the auditors on those statements within one month after completion of the audit by the Controller and Auditor General.”.

Passed by the National Assembly on the 29<sup>th</sup> August, 2024

NENELWA JOYCE MWIHAMB  
*Clerk of the National Assembly*