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Laws

Act

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1970-06-09

# The Finance Act, 1969

Tanzania, United Republic

Ministry of Finance and Planning

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THE UNITED REPUBLIC OF TANZANIA



No. 29 OF 1969

I ASSENT,

*Julius K. Nyerere*  
President

9TH JULY, 1970

**An Act to impose and alter certain Taxes and Duties and to amend certain enactments: relating to Taxes and Duties and for purposes connected therewith**

[20TH JUNE, 1969]

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

1. This Act may be cited as the Finance Act, 1969.

Short title

**PART I**

**EXCISE DUTIES**

2. This Part shall be read as one with the Excise Tariff Ordinance and, shall, save where otherwise provided, be deemed to have come into operation on the 20th June, 1969.

construction and commencement Cap. 332 Amendments to Schedule to Excise Tariff Ordinance

1.-(1) The, First Schedule to the, Excise Tariff, Ordinance is hereby amended-

(a) by deleting item 3A and substituting therefor the following:-

| Item No. | Goods-   | Rate of Excise Duty   |
|----------|--|---|
| 3A       | Cigarettes,:<br>Where the retail selling price per thousand-<br>is Shs 30/- or less<br>exceeds Shs. 30/- but does not exceed Shs. 40/-,<br>exceeds Shs. 40/- but does not exceed Shs. 50/-<br>exceeds Shs. 50/- but does not exceed Shs. 65/-<br>exceeds Shs. 65/- but does not exceed Shs. 80/-<br>exceeds Shs. 80/- but does not exceed Shs. 100/-<br>exceeds Shs. 100/-, but does not exceed Shs. 125/-<br>exceeds Shs. 125/- | Shs. 14/50<br>Shs. 20/50<br>Shs. 24/-<br>Shs. 29/50<br>Shs. 37/50<br>Shs. 45/-<br>Shs. 50/-<br>Shs. 56/-" |

(b) by deleting item 1 (which relates to Beer) and substituting therefor the following item: -

| Item No. | Goods  | Rates of Excise Duty  |
|----------|--|-----------------------|
| 1        | Beer   |                       |
|          | A. Stout                                       | per litre Shs. 2.25   |
|          | B. Other:                                      |                       |
|          | (i) of an original gravity not exceeding 1060° | -per litre-Shs. 1.50  |
|          | (ii) of an original gravity exceeding 1060°    | per litre Shs. 2.25"; |

(c) by deleting item 12 and substituting therefor the following new item: -

| "Item No. | 'Goods'   | Rates of Excise Duty        |
|-----------|---|-----------------------------|
| 12        | Varnishes and lacquers, distempers, paints and enamels, but not including cosmetic preparations of vitreous enamel paints |                             |
|           | A. Distemper in powder form   | per cwt. Shs. 9.60          |
|           | B. Cement-based paints in powder form   | per cwt. Shs. 32.98         |
|           | C. Other  | per imperial gallon As. 4/- |

(2) The amendments effected by subsection (1) in relation to item 1 in the First Schedule to the Excise Tariff Ordinance (which relates to Beer) shall come into operation on the 1st July, 1969 and any beer, stout or primings brewed on or before 30th June, 1969 in respect of which an account has been taken and charge raised at the rates in force immediately prior to 1st July, 1969 shall be subject to excise duty at those rates.

**PART II**  
**CUSTOMS DUTIES**

Construction and commencement Acts 1968 No. 8 New section 6A added

4. This Part shall be read as one with the Customs Tariff Act, 1968 and shall be deemed to have come into operation on the 20th June, 1969.

5. The Customs Tariff Act, 1968 is amended by adding immediately below section 6 the following new section: -

"Amendment of Third Schedule 6A. The Minister may, by order in the *Gazette*, amend, vary or replace the Third Schedule to this Act."

Variations in the customs duties and amendment of the tariffs

6. The First Schedule to the Customs Tariff Act, 1968 is hereby amended as follows: -

(a) in chapter 7 which relates to edible vegetables and certain roots and tubers, by substituting for the entry in the column headed "Import Duty" opposite to the following tariff number, the following new entry: -

| Tariff Number | Import Duty   |
|---------------|---------------|
| 07.01         | 50 per cent"; |

(b) in chapter 8 which relates to edible fruit and nuts, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers, the following respective new entries:-

| <i>Tariff Number</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|----------------------|--|--------------------|
| 08.01                | ( <i>same</i> )  |                    |
|                      | A. Dates, bananas, pineapples, avocados, mangoes, guavas and mangosteens | 50 per cent,       |
|                      | B. ( <i>same</i> )   | ( <i>same</i> )    |
| 08.02                | Citrus fruit, fresh or dried   | 50 per cent        |
| 08.03                | Figs, fresh or dried   | 50 per cent        |
| 08.04                | Grapes, fresh or dried   | 50 per cent        |
| 08.06                | ( <i>same</i> )  | 50 per cent        |
| 08.07                | ( <i>same</i> )  | 50 per cent        |
| 08.08                | ( <i>same</i> )  | 50 per cent        |
| 08.09                | ( <i>same</i> )  | 50 per cent        |

- (c) in chapter 12 which relates to oil seeds, etc., by substituting, save where the word "*(same)*" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers, the following respective new entries:-

| <i>Tariff Number</i> | <i>Tariff Heading</i>                           | <i>Import Duty</i> |
|----------------------|---|--------------------|
| 12.01                | ( <i>same</i> )                                 |                    |
|                      | A. Soya beans, copra, palm kernels, mafura nuts | 37½ per cent       |
|                      | B. Linseed                                      | Free               |
|                      | C. Other  | 30 per cent        |

- (d) in chapter 22 which relates to beverages, spirits and vinegar, by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries: -

| <i>Tariff Number</i> | <i>Tariff Heading</i> | <i>Import Duty</i>    |
|----------------------|-----------------------|-----------------------|
| 22.03                | Beer made from malt:  |                       |
|                      | A. Stout              | per gallon Shs. 22/50 |
|                      | B. Other              | per gallon Shs. 18/-  |

- (e) in chapter 32 which relates to tanning and dyeing extracts, etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries:-

| <i>Tariff Number</i> | <i>Tariff Heading</i>   | <i>Import Duty</i> |
|----------------------|---|--------------------|
| 32.05                | Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as lumiphores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo: |                    |
|                      | A. for colouring foodstuffs, beverages, cosmetics or toilet preparations  | 37½ per cent       |
|                      | B. Other  | Free               |

(f) in chapter 34 which relates to soap, etc.-

- (i) in the description relating to tariff number 34.03, by inserting immediately after, the words "lubricating preparations" occurring at the beginning of the description, the words: "and preparations,,,"
- (ii) by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries: -

| Tariff Number | Tariff Heading                 | Import, Duty              |
|---------------|--------------------------------|---------------------------|
| 34.03         | (Same as amended by (i) above) |                           |
|               | A. (same)                      | (same)                    |
|               | B. (same)                      | (same)                    |
|               | C. Other                       | 33 $\frac{1}{3}$ per cent |

(g) in chapter 39 which relates to artificial resins and plastic materials, etc., by substituting, save where the word "(same)" appears for the entries in the column headed "Tariff Heading" and the entries in the column, headed. "Import Duty" opposite to the following tariff numbers, the following respective new entries:

| Tariff Number- | Tariff Heading  | Import Duty |
|----------------|---|-------------|
| 39.01/06       | (same)  |             |
|                | A. (same)   | (same)      |
|                | B. (same)   | (same)      |
|                | C. Film (other than of polyethylene) of a kind used as packing materials free | (same)      |
| 39.07          | D. (same),  | (same)      |
|                | A. (same)   | (same)      |
|                | B. (same)   | (same)      |
|                | C. (same)   | (same)      |
|                | D (same)  | (same)      |
|                | E. (same)   | (same)      |
|                | F. (same)   | (same)      |
|                | G. (same)   | (same)      |
|                | H. (same)   | (Same)      |
|                | I. (same)   | (same)      |
|                | J. (Same)   | (same)      |
|                | K. (same)   | (same)      |
|                | L. (same)   | (same)      |
|                | M. (same)   | (same)      |
|                | N. (same)   | (same)      |
|                | O. Floats for, fishing- nets, etc. free                                       |             |
|                | P. Other  | 30 per cent |

(h) in chapter 40 which relates to rubber, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading", and the entries in the column headed "Import Duty" opposite to the following tariff numbers, the following respective new entries: -

| Tariff Number | Tariff - Heading   | Import Duty                  |
|---------------|--|------------------------------|
| 40.11         | (same)   |                              |
|               | A. (same)  |                              |
|               | (1) (same)   | (same)                       |
|               | (2) (same)   | (same)                       |
|               | (3) (same)   | (same)                       |
|               | (4) Tyre flaps   | 30 per cent                  |
|               | B. (same)  | (same)                       |
|               | C. (same)  |                              |
|               | (1) Inner tubes of a kind used on lorries, trucks, vans, passenger carrying vehicles, ... pedal cycles, motor cycles, sidecars and trailers, and other non-self-propelled vehicles-  |                              |
|               | (a) of a size specified by the Minister by notice in the <i>Gazette</i>  | Pet lb. Shs. 1/50            |
|               | (b) Other  | Per lb. Shs. 1/50            |
| 40.13         | (2) (same)   | (same)                       |
|               | (same)   |                              |
|               | A. Articles of apparel   | Each Shs 3/30 or 45 per cent |
|               | B. Other   | 30 per cent                  |
|               | (i) in chapter 47 which relates to paper-making material, etc., by inserting an asterisk immediately before the rate of import duty specified in the column headed "Import Duty" opposite to tariff number 47.01.          |                              |
|               | (j) in chapter 48 which relates to paper and paper board, etc.-  |                              |
|               | (i) by inserting an asterisk immediately before the rate of import duty specified in the column headed "Import Duty" opposite to each of the following tariff numbers:-  |                              |
|               | 48.01A (3)   |                              |
|               | 48.01B   |                              |
|               | 48.01C (2)   |                              |
|               | 48.04  |                              |
|               | 48.05  |                              |
|               | 48.06  |                              |
|               | 48.14A   |                              |
|               | 48.14B   |                              |
|               | 48.16A   |                              |
|               | 48.16B   |                              |
|               | 48.17  |                              |
|               | 48.18  |                              |
|               | 48.19  |                              |
|               | 48.21B   |                              |
|               | (ii) by deleting the description and rate of duty under the headings "Tariff Heading" and "Import Duty" respectively which relate to item 48.07, and substituting therefor the following descriptions and rates of duty: - |                              |

| <i>Tariff Heading</i>  | <i>Import Duty</i> |
|--|--------------------|
| Paper and paper board, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within chapter 49), in rolls or sheets: |                    |
| A. Coated for use in the manufacture of crown corks  | Free               |
| B. Other   | 30 per cent        |

(iii) by deleting the description and rate of duty under the headings "Tariff Heading" and "Import Duty" respectively which relate to item 48.15, and substituting therefor the following descriptions and rates of duty:-

| <i>Tariff Heading</i>                               | <i>Import Duty</i> |
|---|--------------------|
| Other paper and paperboard, cut to size or shape:   |                    |
| A. Coated for use in the manufacture of crown corks | Free               |
| B. Other  | * 33 1/3 per cent  |

(k) in chapter 54 which relates to flax and ramie, by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries: -

| <i>Tariff Number</i> | <i>Tariff Heading</i>             | <i>Import Duty</i> |
|----------------------|-----------------------------------|--------------------|
| 54.05                | Woven fabrics of flax or of ramie |                    |
|                      | A. Canvas                         | 30 per cent        |
|                      | B. Other                          | 45 per cent        |

(1) in chapter 55 which relates to cotton, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries:-

| <i>Tariff No.</i> | <i>Tariff Heading</i> | <i>Import Duty</i>                   |
|-------------------|-----------------------|--------------------------------------|
| 55.07/09          | (same)                |                                      |
|                   | A. (same)             | (same)                               |
|                   | B. (same)             | (same)                               |
|                   | C. Canvas             | 30 per cent                          |
|                   | D. Other              | per sq. yd. Shs. 1/60 or 45 per cent |

(m) In chapter 68 which relates to articles of stone, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries:-

| Tariff Number | Tariff Heading                       | Import Duty |
|---------------|--------------------------------------|-------------|
| 68.08         | (same)                               |             |
|               | A. Pipes tubes and fittings therefor | Free        |
|               | B. (same)                            | (same)      |
| 68.12         | (same)                               |             |
|               | A. Pipes tubes and fittings therefor | *Free       |
|               | B. (same)                            | (same)      |
|               | C. (same)                            | (same)      |
|               | D. (same)                            | (same)      |
| 68.13         | (same)                               |             |
|               | A. Pipes tubes and fittings therefor | *Free       |
|               | B. (same)                            | (same)      |
|               | C. (same)                            | (same)      |
|               | D. (same)                            | (same)      |
|               | E. (same)                            | (same)      |

(n) in chapter 73 which relates to iron and steel and articles thereof, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries: -

| Tariff Number | Tariff Heading                            | Import Duty |
|---------------|---|-------------|
| 73.21         | (same)                                    |             |
|               | A. Structures, complete and parts thereof | 30 per cent |
|               | B. Other                                  | Free        |

(o) in chapter 76 which relates to aluminium and articles thereof, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers, the following respective new entries:-

| Tariff Number | Tariff Heading  | Import Duty               |
|---------------|---|---------------------------|
| 76.03         | (same)  | (same)                    |
|               | A. (same)   | (same)                    |
|               | B. Flat, including coils, of a thickness less than 275 inch | 33 $\frac{1}{3}$ per cent |
|               | C. Circles of a thickness less than .275 inch               | Shs. 1/50 per lb.         |
|               | D. Enamelled, printed, lithographed, embossed or lacquered. | 33 $\frac{1}{3}$ per cent |
|               | E. Other  | Free                      |
| 76.08         | (same)  |                           |
|               | A. Structures, complete and parts thereof                   | 30 per cent               |
|               | B. Other  | Free                      |

(p) in chapter 82 which relates to tools, implements, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries:-



| Tariff Number | Tariff Heading   | Import Duty |
|---------------|--|-------------|
| 82.04         | (same)   |             |
|               | A. Flat irons bottle openers, corkscrews: egg, whisks, poker, tong, can openers (but not including can keys) and similar tools mainly used for domestic purposes | 30 per cent |
|               | B. (same)  | (same)      |

- (q) in chapter 84 which relates to boilers, etc., by substituting, save where, the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff numbers, the following respective new entries: -

| Tariff Number | Tariff Heading   | Import Duty |
|---------------|--|-------------|
| 84.18         | (same)   | (same)      |
|               | A. (same)  | (same)      |
|               | B. Spin driers   | 30 per cent |
|               | C. Other   | Free        |
| 84.40         | (same)   |             |
|               | A. Domestic and laundry type washing machines; wringers and mangles; shaker tumblers; tumble driers; ironing machines and steam presses for pressing garments; dry-cleaning machines | 30 per cent |
|               | B. (same)  | (same)      |

- (r) in chapter 86 which relates to railway and tramway locomotives, etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries -

| Tariff Number | Tariff Heading  | Import Duty |
|---------------|---|-------------|
| 86.08         | Containers specially designed and equipped for carriage by one or more modes of transport | Free        |

- (s) in chapter 87 which relates to vehicles, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite to the following tariff number, the following respective new entries: -

| Tariff Number | Tariff Heading  | Import Duty |
|---------------|---|-------------|
| 87.06         | (Same)  |             |
|               | A. Specialized parts of vehicles of headings 87.01B, 87.02B, 87.02C, 87.03A, 87.03B, 87.03C or 87.03D | Free        |
|               | B. (same)   | (same)      |
|               | C. (same)   | (same)      |

Amendments to the Second Schedule to the Customs Tariff Act, 1968

**7. The Customs Tariff Act, 1968 is amended in the Second Schedule: -**

- (a) by deleting the entry relating to chapter 48;  
 (b) by inserting the following new entries:-

| Related<br>Heading | Article  | Suspended Duty                               |                   |
|--------------------|--|--|-------------------|
|                    |  | Amount<br>provided                           | Amount<br>imposed |
| 40.11C (1) (a)     | Inner tubes of a kind used, on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor cycles, side-cars and trailers, and other non-self-propelled vehicles and of a size specified by the Minister by Notice in the <i>Gazette</i> | Per lb. Shs. 1/50                            | Nil               |
| 47.01              | Pulp derived by mechanical or chemical means from any fibrous vegetable material   | 10 per cent                                  | Nil               |
| 48.01A (2)         | Paper and paper board for the manufacture of corrugated paper board  | 40 per cent                                  | Nil               |
| 48.01A (3)         | Paper, other   | 25 per cent                                  | Nil               |
| 48.01B             | Paper board  | 25 per cent                                  | Nil               |
| 48.01C (2)         | Cellulose wadding, other   | 10 per cent                                  | Nil               |
| 48.04              | Composite paper or paper board (made by sticking flat layers together, with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets  | 25 per cent                                  | Nil               |
| 48.05              | Paper and paper board, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets  | 25 per cent                                  | Nil               |
| 48.06              | Paper and paper board, ruled, lined or squared, but not otherwise printed, in rolls or sheets  | 10 per cent                                  | Nil               |
| 48.14              | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing only an assortment of paper stationery:   |  |                   |
|                    | A. Envelopes   | 62/3 per cent<br>(or 90 cents<br>per, 1,000) | Nil               |
|                    | B. . Other   | 62/3 per cent                                | Nil               |
| 48.15B             | Other, paper and paper board, cut to size or shape   | 62/3 per cent                                | Nil               |
| 48.16              | Boxes, bags, and other packing containers of paper or paper-board:   |  |                   |
|                    | A. Multi-ply paper bags  | 22½ per cent                                 | Nil               |
|                    | B. Other   | 25 per cent                                  | Nil               |
| 48.17              | Box files, letter trays, storage boxes and similar articles, of paper or paper board, of a kind commonly used in officers, shops and the like  | 10 per -cent                                 | Nil               |

| Related Heading | Article   | Suspended Duty  |                |
|-----------------|---|-----------------|----------------|
|                 |   | Amount provided | Amount imposed |
| 48.18           | Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paper board; sample and other albums and book covers, of paper or paper board | 62/3 per cent   | Nil            |
| 48.19           | Paper or paper board labels, whether or not printed or gummed   | 62/3 per cent   | Nil            |
| 48.21           | Other articles of paper pulp, paper, paper board or cellulose wadding:<br>B. Other  | 62/3 per cent   | Nil            |

(c) in the entry relating to item 40.11A (1) by deleting the words and figures in the sub-column headed "Amount Provided" under the heading "Suspended Duty" and substituting therefor "Per lb. Shs. 1/50".

Amendments to the Third Schedule to the Customs Tariff Act, 1968

8. The Third Schedule to the Customs Tariff Act, 1968 is amended in Part B-

(a) by deleting item 2 and substituting therefor the following item: -

"2. Containers and Pallets

- (1) Containers, including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty are packed and imported, being ordinary trade packages for the goods contained therein.
- (2) Pallets of any material.";

(b) by deleting item 11 and substituting therefor the following item: -

"11. Protective apparel, clothing, accessories and equipment  
Articles of apparel, clothing, accessories specially designed for safety or protective purposes in industry or public undertakings, including hospitals, but not including articles of general use; safety belts and crash helmets.";

(c) by deleting paragraph (6) in item 21.

Construction 9. The word and brackets "(same)" where appearing in any amendment made by this Part to the First Schedule to the Customs Tariff Act, 1968 mean that, except as specifically amended by this Act, the tariff heading or import duty (according to the column in which and the tariff number in relation to which such word and brackets appear) shall continue the same as it was immediately prior to the coming into operation of this Part.

### PART III

#### THE ENTERTAINMENTS TAX ACT, 1963

Construction and commencement Cap. 528 10. This Part shall be read as one with the Entertainments Tax Act, 1963 (hereinafter in this Part referred to as the Act) and shall come into operation on the 1st July, 1969.

**11.** Sections 4 and 5 of the Act are repealed and replaced by the following sections: -

Section 4 and 5 of Cap. 528 repealed and replaced

"Payment of tax

**4.**-(1) No person shall be admitted for payment to any and entertainment in respect of which the payment is subject to entertainments tax except with a ticket stamped with a stamp (not before used) denoting that the proper entertainments tax has been paid.

- (2) Notwithstanding the provisions of subsection (1)-
- (a) where the Principal Secretary has approved the admission of persons to any entertainment through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted; or
  - (b) where the proprietor of an entertainment has made arrangements approved by the Principal Secretary for furnishing returns of the payments for admission to the entertainment and has given security up to the amount and in a manner approved by the Principal Secretary for the payment of entertainments tax; or
  - (c) where the Principal Secretary has accepted payment of a composition in lieu of the entertainments tax payable in respect of an entertainment,

it shall be lawful for the proprietor of the entertainment to admit for payment any person to such entertainment without issuing to such person a ticket stamped with a stamp as required by subsection (1)-

"Penalty for admission without payment of tax

**5.** Save in cases where the provisions of subsection (2) of section 4 apply, if any person is admitted for payment to any entertainment and the provisions of subsection (1) of section 4 are not complied with in respect of that admission, the proprietor of that entertainment shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding three years, or to both such fine and imprisonment, and shall in addition be liable to pay any entertainments tax which should have been paid.

"Non-payment of tax

**5A.** Where any proprietor of an entertainment has entered into any arrangement with the Principal Secretary for payment of, or has been permitted to pay, entertainments tax subsequent to the time of the entertainment, if such proprietor fails to pay the tax on or before the date so arranged between him and the Principal Secretary, or, where no such date has been arranged, within seven days of a notice in writing served upon him by the Principal Secretary demanding payment thereof, the proprietor shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding five years, or to both such fine and imprisonment, and shall in addition be liable to pay any entertainments tax due from him.

|  |   |
|--|---|
| "Other offences                              | <p>5B.-(1) Where in respect of any entertainment the Principal Secretary has approved the admission of persons through a barrier which, or by means of a mechanical contrivance Which, automatically registers the number of persons admitted any person to such barrier or mechanical contrivance admits any person to such, entertainment on payment otherwise than through such barrier or mechanical contrivance, be guilty of an offence and be liable on conviction to a fine not exceeding five, thousand shillings or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment, and shall in addition be liable to pay any entertainments tax which should have been paid.</p> <p>(2) Any proprietor of an entertainment who, with intent to avoid payment of entertainments tax, does or omits to do any act or thing, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.-</p> |
| Section 6A of Cap. 528 repealed and replaced | <p>12. Section 6A of the Act is repealed and replaced by the following sections: -</p> <p>"Where, two or more persons admitted on single payment</p> <p><b>6A.</b> Where, as a result of a payment, for admission made by one of them, two or more, persons: are admitted to any entertainment, the entertainments tax shall be, calculated and paid as if a separate payment for admission, had been made by each of the persons so admitted.</p> <p>"Minister may permit single tax on admission of group</p> <p><b>6B.</b> Notwithstanding the provisions of sections 6 and 6A. the Minister, may, by order in the <i>Gazette</i>, provide that in the case of an entertainment specified in such order, if payment for admission of a group of persons is charged regardless of the number of persons in such group the entertainments tax shall be charged in respect of such admission at such rate, being not less than five shillings, as is prescribed in the order."</p>  |
| New section 13, 14 and 15 added              | <p>13. The 2 Act is amended by adding immediately below section 12 the following now sections:-</p> <p>"Minister may prohibit entertainment by any person convicted of an offence under this</p> <p><b>A c t</b> 13.-(1) Where any proprietor of an entertainment is convicted any offence under this Act or under regulations made here under, the Minister may, by order in the <i>Gazette</i>, order that such proprietor shall not, for such period as may be specified in such order, manage, direct or assist in the direction or management of, or permit in any premises under his control or management, any entertainment in respect of which payment for admission is charged.</p> <p>(2) Any person in respect of whom an order under subsection (1) is made shall, if he contravenes any of the provisions of the order, be guilty of an offence and shall be liable on conviction to fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding five years, or to both such fine and imprisonment.</p>                                  |

(3) Where any order is made under subsection (1) pursuant to a conviction and such conviction is, on appeal or revision, set aside, and no conviction for any other offence under this Act or under any regulations made hereunder is substituted therefor, the order shall cease to have effect and shall be deemed never to have been made.

"Jurisdiction of courts

Cap. 20

**14.** Where any person is convicted of an offence under this Act or under regulations made hereunder, by a court presided over by a Resident Magistrate, such court may, notwithstanding the provisions of section 7 of the Criminal Procedure Code, impose the maximum fine prescribed for such offence.

Evidence

**15.** In any proceedings whether civil or criminal, under this Act or under any regulations made hereunder, the burden of proof that the entertainments tax has been paid or that the person charged or sued, as the case may be, is exempt from payment of the tax, or that any arrangement has been made between him and the Principal Secretary for payment of the entertainments tax on a date subsequent to the date of the entertainment shall be on the person sued or charged, as the case may be."

#### PART IV

#### THE PRIVATE MOTOR VEHICLES REGISTRATION TAX ACT, 1964'

**14.-**This Part shall be read as one with the Private Motor Vehicles Registration Tax Act, 1964 (hereinafter in this Part, referred to as the Act) and shall be deemed to have come into operation on the 20th June, 1969.

Construction and commencement  
Cap. 562

**15.** Section 2 of this Act is repealed and replaced by the following: -

"Interpretation 2.-(1) In this Act, "private motor vehicle" means-

Section 2 of Cap. 562 repealed and replaced

(a) any motor vehicle constructed or adapted solely or mainly for the carriage of passengers, and their personal luggage and having a seating capacity, as assessed by the licensing authority, for not more than twelve persons including the driver;

(b) a motor cycle;

(c) a pick-up, panel truck or, similar vehicle of less than three tons carrying capacity.

(2), For the purposes of this Act, a station wagon, shooting brake or similar vehicle shall be deemed to be constructed mainly for the carriage of passengers and their personal luggage.

(3) Subject to the provisions of subsections, (1) and (2) this Act shall be read as one with the Traffic Ordinance."

Cap. 168

**16.** The Act is amended in subsection (2) of section 9 by deleting the last two lines and- substituting therefor the following:-

Section 9 of Cap. 562 amended

"not exceeding twenty thousand shillings or to imprisonment for a term not exceeding one year, or to, both such fine and imprisonment"

The Schedule to Cap. 562 amended

**17.** The Schedule to the Act is amended by deleting paragraph 2 and substituting therefor the following new paragraph: -

"2. In the case of a new vehicle the registration tax shall be-

- (a) where the vehicle is a motor cycle, fifteen percentum of the value of the motor cycle;
- (b) where the vehicle is a passenger car, a station wagon, shooting brake or similar vehicle-
  - (i) if the maximum cylinder capacity of the vehicle does not exceed 1200 c.c., a sum equal to twenty-five percentum of the value of the vehicle,
  - (ii) if the maximum cylinder capacity of the vehicle exceeds 1200 c.c., but does not exceed 1800 c.c., a sum equal to thirty percentum of the value of the vehicle;
  - (iii) if the maximum cylinder Capacity of the vehicle exceeds 1800 c.c., but does not exceed 2250 c.c., a sum equal to forty percentum of the value of the vehicle;
  - (iv) if the maximum cylinder capacity of the vehicle exceeds 2250 c.c., a sum equal to fifty percentum of the value of the vehicle;
- (c) where the vehicle is a van, pick-up or similar vehicle of less than three tons carrying capacity, twenty-five percentum of the value of the vehicle."

#### PART V

##### THE INCOME TAX (ALLOWANCES, RELIEFS AND RATES) ACT, 1965

Construction and commencement Acts 1966 No. 15

**18.** This Part shall be read as one with the Income Tax (Allowances, Reliefs and Rates) Act, 1965 and shall come into operation on the 1st January, 1970.

Amendment of First Schedule to Act No. 15 of 1966

**19.** The First Schedule to the Income Tax (Allowances, Reliefs and Rates) Act, 1965 is amended by deleting item 2 thereof, which relates to the single allowance under section 51 of the East African Income Tax (Management) Act, 1958, and substituting therefor the following item: -

"51, 51A

- 2.-(a) The amount of the single allowance shall be £216.
- (b) The amount of the supplementary single allowance shall be £216."

#### PART VI

##### REPEAL OF MISCELLANEOUS TAX LAWS

Repeals

**20.**-(1) The written laws specified in the First Schedule to this Act are hereby repealed and shall be deemed to have been repealed with effect from the 20th June, 1969.

(2) The written laws specified in the Second Schedule to this Act are hereby repealed.

21.-(1) Subsection (1) of section 20 shall be deemed to have come into operation on the 20th June, 1969. Com-  
mencement

(2) Subsection (2) of section 20 shall come into operation on the 1st July, 1969.

22.-(1) Notwithstanding the repeal of the written laws specified in the First and Second Schedules to this Act, any tax, cess or fee imposed by any of the said written laws due and remaining unpaid on the date on which the repeal of such law takes effect, may be recovered as if such law had not been repealed. Saving

(2) This section shall be construed without prejudice to the provisions of section 10 of the Interpretation and General Clauses Ordinance. cap. 1

FIRST SCHEDULE

The Produce Cess Act, 1962 (Cap. 485).  
The Beer Consumption Tax Act, 1964 (Cap. 563).  
The Soft Drinks (Consumption Tax) Act, 1968 (Act No. 41 of 1968).

SECOND SCHEDULE

The Broadcast Receiving Apparatus (Licensing) Act, 1964 (Cap. 548).  
The Road Tolls Act, 1966 (Act No. 43 of 1966).

Passed in the National Assembly on the twenty-eighth day of June, 1969.

  
Clerk of the National Assembly