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Laws

Act

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1970

# The Finance Act, 1970

Tanzania, United Republic

Ministry of Finance and Planning

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## THE FINANCE ACT, 1970

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THE UNITED REPUBLIC OF TANZANIA



No. 18 OF 1970

I ASSENT,

*Julius K. Nyerere*  
President

29TH JUNE, 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**

[18TH JUNE, 1970]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1970.

Short title

**PART I**  
EXCISE DUTIES

2. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the 18th June, 1970.

Construction and commencement  
Cap. 332

3. The First Schedule to the Excise Tariff Ordinance is hereby amended by deleting item 7 (which relates to matches) and substituting therefor the following item:-

Amendments to Schedule to Excise Tariff Ordinance

"Item No.

Goods

Rates of Excise Duty  
Shs. Cts.

7 Matches:

(j) in packings of less than 25 matches per container	... .. per 100 containers	1 75
(ii) in packings of 25 or more matches per container but less than 50	... .. per 100 containers	3 47
(iii) other	... .. per 5,000 matches	3 47

**PART II**  
CUSTOMS DUTIES

4. This Part shall be read as one with the Customs Tariff Act, 1969 and shall be deemed to have come into operation on the 18th June, 1970.

Construction and commencement Acts 1969 No. 54

Variations in customs duties and amendment of tariffs

5. The First Schedule to the Customs Tariff Act, 1969 is hereby amended as follows: -

(a) in chapter 3 which relates to fish, crustaceans and molluscs, by substituting the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process ... ..	50 per cent	Free	Free

(b) in chapter 7 which relates to edible vegetables and certain roots and tubers, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
07.05	(same)			
	A. Of a kind which the Director of Agriculture is satisfied has been prepared for sowing ... ..	Free	Free	Free
	B. Other ... ..	50 per cent	Free	Free
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers, with high starch or inulin content, fresh or dried, whole or sliced; sago pith ... ..	50 per cent	Free	Free

(c) in chapter 9 which relates to coffee, tea, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
09.01	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	50 per cent	Free	~ Free
09.03	(same)	50 per cent	Free	Free

(d) in chapter 10 which relates to cereals, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
10.06	(same) ... ..	Shs 26/50 per 160 kgs.	Free	Free

(e) in chapter 11 which relates to products of the milling industry, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
11.01	Cereal flours ... ..	50 per cent	Free	Free
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground ... ..	50 per cent	Free	Free
11.03	(same) ... ..	50 per cent	Free	Free
11.04	(same) ... ..	50 per cent	Free	Free
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06 ... ..	50 per cent	Free	Free
11.07	(same) ... ..	50 per cent	Free	Free
11.08	(same) ... ..	*Free	Free	Free
11.09	(same) ... ..	50 per cent	Free	Free

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

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
12.01	(same)			
	A. Linseed ... ..	• Free	Free	Free
	B. Other ... ..	50 per cent	Free	Free
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour) ... ..	50 per cent	Free	Free
1204	(same) ... ..	50 per cent	Free	Free
12.05	(same) ... ..	50 per cent	Free	Free
12.08	(same) ... ..	50 per cent	Free	Free

(g) in chapter 15 which relates to animal and vegetable fats, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
15.01	(same) ... ..	50 per cent	Free	Free
15.02	(same)			
	A. (same) ... ..	30 per cent	Free	Free
	B. (same) ... ..	50 per cent	Free	Free
15.07	(same)			
	A. Linseed oil ... ..	*Free	Free	Free
	B. Hempseed oil, palm kernel oil and castor oil ... ..	Free	Free	Free
	C. Other ... ..	50 per cent	Free	Free

(h) in chapter 17 which relates to sugar confectionery, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
17.03	(same) ... ..	50 per cent	Free	Free,

(i) in chapter 20 which relates to preparation of vegetable fruits, etc., by substituting, save where the word "(same)" appears for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
20.05	(same) ... ..	50 per cent or Shs. 2/20 per kg.		
20.07	(same) ... ..	50 per cent	Free	Free

(j) in chapter 21 which relates to miscellaneous edible preparations, by substituting, save where the word "(Same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
21.01	(same) ... ..	50 per cent	Free	Free

(k) in chapter 22 which relates to beverages, spirits, and vinegar, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
22.01	(same)			
	A. (same) ... ..	per litre Sh. 1/-	Free	Free
	B. (same) ... ..	(same)	Free	Free
22.02	(same)			
	A. (same) ... ..	Per litre Sh. 1/.	Free	Free
	B. (same) ... ..	(same)	Free	Free
22.03	(same)			
	A. (same) ... ..	per litre Shs. 5/30	Free	Free
	B. (same) ... ..	per litre Shs. 4/40	Free	Free

(kk) by inserting an asterisk against the existing rates of fiscal entry for each of the following tariff numbers or sub-items:-

28.01/58C  
31.02  
31.03  
31.05

(l) in chapter 32 which relates to tanning and dyeing extracts, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
32.05	(same)			
	A. (same) ... ..	50 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free
32.06	(same)			
	A. (same) ... ..	50 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free

(m) in chapter 33 which relates to, essential oils, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
33.04	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	50 per cent	Free	Free
33.06	(same)			
	A. (same) ... ..	per litre Shs 50/- or 100 per cent	Free	Free
	B. (same) ... ..	50 per cent	Free	Free
	C. (same) ... ..	50 per cent	Free	Free
	D. (same) ... ..	(same)	Free	Free
	E. (same) ... ..	50 per cent	Free	Free
	F. (same) ... ..	100 per cent	Free	Free

(n) in chapter 34 which relates to soap, etc, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
34.03	(same) A Greases ... ..	per kg. cts. 44	Free	Free
	B. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	Free	Free	Free
	C. Other			
	(1) Liquid ... ..	per cubic metre Shs. 220/-	Free	Free
	(2) Other ... ..	33 1/3 cent	Free	Free
34.04	(same) A. (same) ... ..	50 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free

(o) in chapter 36 which relates to explosives, etc., by substituting the entries in the columns headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
36.06	Matches (excluding Bengal matches):			
	A. In packings of less than 25 matches per container ...	per 100 containers Shs. 3/50	Free	Free
	B. In packings of 25 or more matches per container but less than 50 ...	per 100 containers Shs. 6/95	Free	Free
	C. Other ... ..	per 5,000 matches Shs. 6/95	Free	Free

(p) in chapter 39 which relates to artificial resins, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the



columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
39.07	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	(same)	Free	Free
	C. (same) ... ..	(same)	Free	Free
	D. (same) ... ..	(same)	Free	Free
	E. Sanitary and lavatory appliances-			
	(1) Cisterns ... ..	36 per cent	Free	Free
	(2) Other ... ..	15 per cent	Free	Free
	F. (same) ... ..	(same)	Free	Free
	G. Articles of personal adornment including beads ... ..	50 per cent	Free	Free
	H. (same) ... ..	(same)	Free	Free
	I. (same) ... ..	(same)	Free	Free
	J. (same) ... ..	(same)	Free	Free
	(1) (same) ... ..	(same)	Free	Free
	(2) (same) ... ..	(same)	Free	Free
	K. (same) ... ..	(same)	Free	Free
	L. (same) ... ..	(same)	Free	Free
	M. (same) ... ..	(same)	Free	Free
	N. (same) ... ..	(same)	Free	Free
	O. (same) ... ..	(same)	Free	Free
	P. (same) ... ..	(same)	Free	Free
	Q. (same) ... ..	(same)	Free	Free

(q) in chapter 42 which relates to articles of leather, 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 "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
42.01	(same) ... ..	50 per cent	Free	Free
42.02	(same) ... ..	50 per cent	Free	Free
42.03	(same) ... ..	50 per cent	Free	Free
42.05	(same) ... ..	50 per cent	Free	Free
42.06	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (some) ... ..	50 per cent	Free	Free

(r) in chapter 43 which relates to furskins, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
43.03/04	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. Other ... ..	50 per cent	Free	Free

- (s) in chapter 44 which relates to wood and articles of wood, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
44.27	(same)			
	A. Articles of personal adornment including beads ...	50 per cent	Free	Free
	B. (same) ...	(same)	Free	Free

- (t) in chapter 50 which relates to silk and waste silk, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the, following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
50.09/10	(same) ...	per sq metre Shs. 5/50 or 45 per cent.	Free	Free

- (u) in chapter 51 which relates to man-made fibres (continuous), by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
51.01/03	Yarn and man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:			
	A. Of counts 40 s or more ...	30 per cent	Free	Free
	B. Other ...	per kg. Sh. 1/65 or 30 per cent	Free	Free
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03:			
	A. Grey and unbleached ...	Per sq metre Shs. 2/50 or 45 per cent	Free	Free
	B. Drills and twills ...	per sq metre Shs. 3/80 or 45 per cent	Free	Free
	C. Other ...	per sq. metre Shs. 3/- or 45 per cent	Free	Free

(v) in chapter 52 which relates to metalized textiles, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
52.02	(same) ... ..	per sq metre Shs. 4/50 or 45 per cent	Free	Free

(w) in chapter 53 which relates to wool and other animal hair, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
53.11/13	(same) ... ..	per sq metre Shs. 4/50 or 45 per cent	Free	Free

(x) in chapter 54 which relates to flax and remie, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to, the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
54.05	(same)	(same)	Free	Free
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	per sq metre Shs. 3/50 or 45 per cent	Free	Free

(y) 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 columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
55.07/09	(same)	(same)	Free	Free
	A. (same) ... ..	per sq metre Shs. 2/50 or 45 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free
	C. (same) ... ..	(same)	Free	Free
	D. Drills and twills ... ..	per sq metre Shs. - 3/80 or 45 per cent	Free	Free
	E. Other ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free

(z) in chapter 56 which relates to man-made fibres (discontinuous), by substituting the entries in the column headed "Tariff Heading" and the entries in the column headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
56.05/06	Yarn of man-made fibres (discontinuous or waste):			
	A. Of counts 40 s or more ...	30 per cent	Free	Free
	B. Other ... ..	per kg Shs. 1/65 or 30 percent	Free	Free
56.07	Woven fabrics of man-made fibres (discontinuous or waste):			
	A. Grey and unbleached ...	per sq metre Shs. 2/50 or 45 per cent	Free	Free
	B. Drills and twills ... ..	per sq metre Shs. 3/80 or 45 per cent	Free	Free
	C. Other ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free

(aa) in chapter 57 which relates to other vegetable textile materials, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
57.09/12	(same)			
	A. (same) ... ..	30 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free

(ab) in chapter 58 which relates to carpets, mats, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
57.04	(same)			
	A (same) ... ..	per sq. Metre Shs. 3/- or 45 per cent	Free	Free
	B. (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	C (same) ... ..	per sq metre Shs. 5/50 or 45 per cent	Free	Free

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
58.09	D. (same) ... .. (same)	(same)	Free	Free
	A (same) ... ..	(same)	Free	Free
	B. (same) ... ..	per sq. metre Shs. 2/50 or 45 per cent	Free	Free
58.09/10	(same) ... ..	per sq metre Shs. 2/50 or 45 per cent	Free	Free

(ac) in chapter 59 which relates to wadding and felt, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
59.05	(same)			
	A. Fishing nets and netting:			
	(1) Knotted fishing nets of stretched mesh sizes from 1.27 cm, to 12.7 cm. inclusive, manufactured from nylon multi-filament fibres ...	20 per cent	Free	Free
	(2) Other ... ..	Free	Free	Free
	B. (same) ... ..	(same)	Free	Free
	C. (same) ... ..	(same)	Free	Free
59.11	(same)			
	A. (same) ... ..	(same)	Free	Free
	B, (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
59.13	(same) ... ..	per sq metre Shs. 3/- or 45 per cent	Free	Free

(ad) in chapter 60 which relates to knitted and crocheted goods, by Substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Import Duty E.E.C.
60.03	(same) ... ..	Per pair Shs. 1/50 or 45 per cent	Free	Free
60.04	(same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Duty E.E.C.
60.05	(same)			
	A. (same) — ... ..	Each Shs. 6/- or 45 per cent	Free	Free
	B. (same)			
	(1) (same) ... ..	(same)	Free	Free
	(2) (same) ... ..	(same)	Free	Free
60.06	(same)			
	A. (same) ... ..	per kg. Shs. 12/- or 45 per cent	Free	Free
	B. (same)			
	(1) (same) ... ..	Per pair Shs. 1/50 or 45 per cent	Free	Free
	(2) (same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
	C. Other ... ..	45 per cent	Free	Free

(ae) in chapter 61 which relates to articles of apparel and clothing accessories, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Duty E.E.C.
61.01	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	Each Shs. 6/- or 45 per cent	Free	Free
61.02	(same)			
	A. (same)			
	(1) (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	(2) (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	(3) (same) ... ..	per sq. metre Shs. 5/50 or 45 per cent	Free	Free
	(4) (same) ... ..	per sq. metre Shs. 4/50 or 45 per cent	Free	Free
	B. (same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
61.03	(same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
61.04	(same)			
	A. (same) ... ..	(same)	Free	Free
	B. (same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Duty E.E.C.
61.06	(same)			
	A. (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	B. (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	C. (same) ... ..	per sq. metre Shs. 5/50 or 45 per cent	Free	Free
	D. (same) ... ..	per sq. metre Shs. 4/50 or 45 per cent	Free	Free
61.07	(same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
61.08	(same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
61.09	(same) ... ..	Each Shs. 3/70 or 45 per cent	Free	Free
61.10	(same)			
	A. (same) ... ..	per pair Shs. 1/50 or 45 per cent	Free	Free
	B. (same) ... ..	per pair Shs. 3/70 or 45 per cent	Free	Free

(af) in chapter 62 which relates to other made up textile articles, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Duty E.E.C.
62.02	(same)			
	A. (same)			
	(1) (same) ... ..	Shs. 2/50 per sq metre or 45 per cent	Free	Free
	(2) (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	(3) (same) ... ..	per sq. metre Shs. 3/- or 45 per cent	Free	Free
	(4) (same) ... ..	per sq. metre Shs. 5/50 or 45 per cent	Free	Free
	(5) (same) ... ..	per sq. metre Shs. 4/50 or 45 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free
	C. (same) ... ..	45 per cent	Free	Free
62.03	(same) ... ..	30 per cent	Free	Free

(ag) in chapter 65 which, relates to headgear and parts 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 "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
65.03	(same) ... ..	Each Shs. 2/- or 40 per cent	Free	Free
65.04	(same) ... ..	Each Shs. 2/- or 40 per cent	Free	Free
65.05	(same) ... ..	Each Shs. 2/- or 40 per cent	Free	Free
65.06	(same) ... ..	Each Shs. 2/- or 40 per cent	Free	Free

(ah) in chapter 69 which relates to ceramic products, by substituting the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
69.10	Sinks, wash-basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:			
	A. Lavatory cisterns ... ..	30 per cent	Free	Free
	B. Other ... ..	15 per cent	Free	Free
69.13	Statuettes and other ornaments and articles of personal adornment; articles of furniture:			
	A. Articles of personal adornment ... ..	50 per cent	Free	Free
	B. Other ... ..	30 per cent	Free	Free

(ai) in chapter 70 which relates to glass and glassware, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E. E. C.
70.19	(same)			
	A. Articles of personal adornment including imitation pearls, imitation precious and semi-precious stones; beads ... ..	50 per cent	Free	Free
	B (same) ... ..	(same)	Free	Free
70.20	(same),			
	A (same) ... ..	Per sq metre Shs. 3/- or 45 per cent	Free	Free
	D. (same) ... ..	(same)	Free	Free



(aj) in chapter 71 which relates to pearls, precious, and semi-precious stones, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
71.01	(same) ... ..	50 per cent	Free	Free
71.02	(same) ... ..	50 per cent	Free	Free
71.03	(same) ... ..	50 per cent	Free	Free
71.12	(same) ... ..	50 per cent	Free	Free
71.15	Articles consisting of, or incorporating, pearls, precious or semi-Precious stones (natural, synthetic or reconstructed) ... ..	50 per cent	Free	Free
71.16	imitation jewellery ... ..	50 per cent	Free	Free

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

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E. E. C.
73.29	(same)			
	A. Bicycle chains ... ..	Each Shs. 1/50 or 30 percent	Free	Free
	B other ... ..	Free	Free	Free
73.38	A. (same)			
	(1) (same) ... ..	(same)	Free	Free
	(2) (same) ... ..	(same)	Free	Free
	(3) (same) ... ..	(same)	Free	Free
	(4) (same) ... ..	(same)	Free	Free
	B. Lavatory basins, sinks, water closets, urinals, baths and similar builders" sanitary and lavatory appliances:			
	(1) Lavatory cisterns ... ..	30 per cent	Free	Free
	(2) Other ... ..	15 per cent	Free	Free
	C. (same) ... ..	(same)	Free	Free
	D. (same) ... ..	(same)	Free	Free

(al) in chapter 76 which relates to aluminium and articles thereof, by substituting the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:			
	A. Milk containers of 10 litres or less ... ..	33 $\frac{1}{3}$ per cent	Free	Free
76.12	B. Other ... ..	Free	Free	Free
	Stranded wire, cables, cordage, ropes, plaited bands and the like of aluminium wire, but excluding insulated electric wires and cables:			
	A. Cables and conductors (whether or not steelcored) of a diameter of 4mm. to 16mm.	*15per cent	Free	Free
	B. Other ... ..	Free	Free	Free

(am) in chapter 83 which relates to miscellaneous articles of base metal, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
83.10	(same) ... ..	50 per cent	Free	Free

(an) in chapter 85 which relates to electrical machinery and equipment, etc., by substituting the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
85.23	Insulated (including enameled or anodised) electric wire, cable, bars strip and the like (including coaxial cable), whether or not fitted with connectors:			

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
	A. Having conductors of plain, high conductivity copper or aluminium wires, insulated or sheathed with polyethylene or polyvinylchloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds 1.5 mm. in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm. ... ..	* 15 per cent	Free	Free
	B. Other ... ..	Free	Free	Free

(ao) in chapter 94 which relates to furniture and parts thereof, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries: -

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
94.01	(same) ... ..	50 per cent	Free	Free
94.02	(same) ... ..	50 per cent	Free	Free
	A. (same) ... ..	50 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free
94.03	(same) ... ..	50 per cent	Free	Free

(ap) in chapter 95 which relates to articles and manufacturers of carving or moulding material, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
95,01/08	(same)			
	A. Articles of personal adornment including beads ... ..	50 per cent	Free	Free
	B. (same) ... ..	(same)	Free	Free

(aq) in chapter 97 which relates to toys, etc., by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff numbers the following respective new entries:-

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	E.E.C.
97.01	(same) ... ..	50 per cent	Free	Free
97.02	(same) ... ..	50 per cent	Free	Free
97.03	(same) ... ..	50 per cent	Free	Free
97.04	(same) ... ..			
	A. (same) ... ..	per pack Shs. 2/-	Free	Free

Tariff Number	Tariff Heading	Fiscal Entry	Import Duty Full	Duty E.E.C
97.05	B (same) ... ..	50 per cent	Free	Free
97.06	(same) ... ..	50 per cent	Free	Free
97.08	(same) ... ..	50 per cent	Free	Free
	(same) ... ..	40 Per cent	Free	Free

Amendment to Head Note

6. The Chapter Note to chapter 30 (which relates to pharmaceutical products) of the First Schedule to the Customs Tariff Act, 1969 is amended in paragraph 2 by deleting sub-paragraph (b) and substituting therefor the following sub-paragraph:-

"(b) Dentifrices and manufactured talc of all kinds, including those having therapeutic or prophylactic properties which are to be considered as falling within heading No. 33.06; or"

Amendments to Second Schedule

7. The Second Schedule to the Customs Tariff Act, 1969 is amended:-

(a) by deleting the following items: -

"10.06 which relates to rice grain;  
57.09/12 which relates to hessian and sacking in the piece;  
62.03 which relates to sacks, gunny bags and similar containers made of sacking fibre.  
85.20A which relates, to filament lamps, etc."

(b) by inserting the following items in their appropriate numerical positions: -

"Related Heading	Article	Suspended Fiscal Amount Provided	Entry Amount Imposed
11.08	Starches; inulin ... ..	30 per cent	Nil.
12.01 A	Linseed ... ..	30 per cent	Nil.
15.07A	Linseed oil ... ..	30 Per cent	Nil.
28.01/58C	Dramnioni phosphate ... ..	20 per cent	Nil.
31.02	Ammonium sulphate ... ..	20 per cent	Nil.
31.03	Triple superphosphate ... ..	20 per cent	Nil.
31.05	Dramnionium phosphate; complex NPK ... ..	20 per cent	Nil.
76.12A	Cables and conductors (whether or not steelcored) of a diameter of 4 mm. to 16 mm. ... ..	15 per cent	Nil.
85.20A	Filament lamps designed to operate on voltages of 100 to 250 volts of 200 watts or less, but not including tubular, miniature or coloured indicator lamps.	7½ per cent (or each cents 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed).	7½ per cent (or each cents 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed)".
85.23A	Insulated electric wire, cable bars, strip and the like, whether or not fitted with connectors ... ..	15 per cent	Nil."

Amendment to Third Schedule

8. The Third Schedule to the Customs Tariff Act, 1969 is amended-

(a) in Part A, in item 10 by inserting immediately after the words "School stationery" the words -(excluding exercise books);"

(b) in Part B, in item 11-

(i) insert a comma after the word "Clothing" in the title;

(ii) insert a comma after the word "Clothing" which occurs in the first line.

9. The word and brackets "(same)" where appearing in any amendment made by this Part to the First Schedule to the Customs Tariff Act, 1969 mean that, except as specifically amended by this Act, the tariff heading or the fiscal entry, suspended fiscal entry or import duty (according to the fiscal 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.

Construction

### PART III

#### AMENDMENTS TO THE PERSONAL TAX ACT, 1967

10.-(1) This Part shall be read as one with the Personal Tax Act, 1967 (hereinafter referred to as the "principal Act"),

Construction and commencement Acts 1967 No. 46

(2) This Part, other than the provisions of sections 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 40 and 41 shall come into operation on the first day of January, 1971.

(3) Sections 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 40 and 41, shall come into operation on the first day of August, 1970.

11. Section 2 of the Principal Act is amended-

Section 2 of Acts 1967 No. 46 amended

(a) in subsection (1)-

- (i) by deleting the definition "single woman",
- (ii) in the definition "chargeable income", by deleting the words "to subsection (6) and to section 5," which occur in the first two lines and substituting therefor the words "to subsection (3)"; and further by deleting the words "after allowing the deduction of all out-goings and expenses wholly and exclusively incurred by such person in the production of the income"; which occur in the last two lines of that definition and by substituting therefor the words "after allowing such deductions as may be prescribed or, where the Minister has not prescribed the deductions which may be allowed, after allowing the deduction of all outgoings and expenses wholly and exclusively incurred by such person in the production of the income";
- (iii) by adding immediately below the definition "Minister" the following definition:-  
" "month" means the period commencing on the first day of any month and expiring on the last day of that month;"
- (iv) by adding immediately below the definition "tax clerk" the following definition:—  
" "tax inspector" means a collector or any person appointed as a tax inspector by the Principal Secretary to the Treasury or any person authorized in writing by a collector to exercise the powers of a tax inspector or a police officer not below the rank of sub-inspector,"

- (b) by deleting subsections (2), (3), and (4) and renumbering subsections (5) and (6) as subsections (2) and (3), respectively;
- (c) in subsection (3) (as renumbered) by deleting the word "year" where it first occurs in the first line and where it again occurs in the sixth line and by substituting therefor, in each case the word "month".

Section 3 of  
Acts 1967  
No. 46  
amended

**12.** Section 3 of the principal Act is amended in subsection (1) by deleting the word "year" where it occurs in the second line and where it again occurs in the last line, and by substituting therefor, in each case, the word "month".

Section 4 of  
Acts 1967  
No. 46  
amended

**13.** Section 4 of the principal Act is amended-

- (a) by deleting subsection (1) and substituting therefor the following subsections:-

"(1) Subject to the provisions of section 46 and to any exemption from liability to pay personal tax conferred upon any person or class of persons by or under any written law-

- (a) a tax, to be known as personal tax, shall be charged, levied and collected in every month at the rates set out in the First Schedule to this Act upon the chargeable income in respect of that month from every person who is liable under this subsection to pay such tax;
- (b) every person who is in Tanganyika for any year or part of a year and whose chargeable income during that year exceeds two thousand and forty shillings or whose chargeable income during any month in that year exceeds one hundred and seventy shillings, shall be liable to pay such tax at the appropriate rate set out in the First Schedule to, this Act.

(1A) The chargeable income of a person for the purpose of the assessment of tax shall be determined in accordance with the provisions of this Act and the First Schedule hereto."

- (b) by deleting subsection (3) and substituting therefor the following subsection: -

"(3) The tax payable by any person in any month shall be assessed by reference to the chargeable income of such person during that month.-

Section 5 of  
Acts 1967  
No. 46  
repealed

**14.** Section 5 of the principal Act is repealed.

## 15. Section 6 of the principal Act is amended-

Section 6 of  
Acts 1967  
No. 46  
Amended

(a) by deleting subsections (1) and (2) and substituting therefor the following subsections:-

"(1) Every person liable to pay tax under this Act shall, at such intervals and within such time as may be prescribed, submit to the collector a full and accurate return of his income in respect of such period as may be prescribed, and shall further submit to the collector such particulars and information as may be prescribed and upon receipt of such return, information and particulars, the collector shall, as soon as may be practicable, proceed to assess the tax payable by such person.

(2) Where a collector has reason to believe that any person in his area is a taxable person and that such person has failed to submit a return of his income in accordance with subsection (1), the collector may assess the tax payable by such person and such assessment shall be based upon such income as the collector may consider to be the reasonable chargeable income of such person."

(b) in subsection (3), by deleting the words "a requirement of a collector under subsection (2)" and substituting therefor the words "the provisions of subsection (1)";

(c) by deleting subsection (8) and substituting therefor the following subsections-

E.A.H.C  
Acts 1958  
No. 10

"(8) Every person who under the East African Income Tax (Management) Act, 1958 or any other written law, has been served with a notice of assessment of the income tax payable by him, shall submit a copy of such assessment to the collector not later than thirty days after the receipt by him of such notice.

"(9) Any person who fails to comply with any of the requirements of this section or who refuses or fails to answer truthfully and fully any question pertinent to his examination as to the extent of his liability for tax, 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 two years or to both such fine and imprisonment.

(10) The Minister may by order published in the *Gazette*, exempt any person or class of persons from all or any of the provisions of this section or may declare that any person or class of persons specified in such order shall not be assessed for payment of tax."

New section 6A added

**16.** The principal Act is amended by, adding immediately, below section 6 the following new section: -

"Tax to be assessed on monthly income

**6A.**-(1) Where a collector is satisfied as to the correctness of the amount of the chargeable income of any person for any period, he shall proceed to determine the average monthly chargeable income of such person during such period and shall assess the tax payable, on such monthly chargeable income.

(2) The average monthly chargeable income shall be determined by dividing the total chargeable income for the period to which it relates by the number of whole months in that period."

Section 8 of Acts 1967 No. 46 amended

**17.** Section 8 of the Principal Act is amended in subsection (1)-

(a) by adding immediately after the words "section 6" the words "and section 6A";

(b) by deleting the word "year" where it occurs in paragraph (a) and where it again twice occurs in the first line of paragraph (b) and by substituting therefor, in each case, the word "month".

Section 9 of Acts 1967 No. 46 amended

**18.** Section 9 of the principal Act is amended in subsection (1) by deleting the words "or by the 31st January, in the case of an assessment deemed to have been served under section 8" which occur in the 4th, 5th and 6th lines, and substituting therefor the words "or, where a person is aggrieved by the application of an assessment deemed to have been made under section 8 to any month, within thirty days of the last day of such month to which such assessment applies"

New section 14A added

**19.** The principal Act is amended by adding, in Part III thereof, immediately below section 14, the following new section:-

"Appeal to High court **14A.**-(1) Any person aggrieved by a decision of an Appeal Board, may, within thirty days of such decision, appeal there against to the High Court.

Acts 1966 No. 49

(2) An appeal to the High Court under this section shall be governed, in so far as the same may be applicable, by the provisions of the Civil Procedure Code 1966 relating to an appeal to the High Court from a decision of a district court in a civil suit.

(3) Every decision of the High Court on an appeal under this section shall be final and conclusive and shall be binding upon the parties thereto, and shall not be subject to any further appeal,

(4) For the avoidance of doubts, it is hereby declared that where the Government is aggrieved by a decision of an Appeal Board, the Government may appeal to the High Court under this section. and an appeal by the Government may be lodged either by the collector as a party to such appeal or by the Attorney-General.



20. Section 16 of the principal Act is repealed and replaced by the following section: -

"Payment of tax 16. Subject to the provision of sections 15 and section 17 and to any order made under section 17, the tax shall, be payable in the following manner-

- (a) tax payable by an employee of an employer to whom section 24 applies, shall be payable on the last day of the month in respect of which the tax is payable;
- (b) tax payable by a person other than an employee of an employer to whom section 24 applies, shall be payable in the following manner-
  - (i) the tax for the months of January, February and March in any year shall be payable on the thirty-first day of March, of that year;
  - (ii) the tax for the months of April, May and June, of any year shall be payable on the thirtieth day of June, in that year;
  - (iii) the tax for the months of July, August and September, in any year shall be payable on the thirtieth day of September, in that year;
  - (iv) the tax for the months of October, November and December, in any year shall be payable on the thirty-first day of December, of that year.."

Section 16 of Acts 1967 No. 46 repealed and replaced

21. Section 17 of the principal Act is repealed and replaced by the following section: -

"Special provisions as to due date of payment 17.-(1) Any person who is not in Tanganyika on the first day of January in any year and who enters Tanganyika during that year, shall upon entering Tanganyika-

- (a) if he has not paid any tax in respect of any period during which he was absent from Tanganyika and such tax would have become due from and payable by him had he been present in Tanganyika for the whole of the period commencing on the first day of January in that year and expiring on the date on which he entered Tanganyika, immediately become and be liable to pay the whole of the tax due from him in respect of the period commencing on the first day of January in that year and expiring on the date he enters Tanganyika;
- (b) be liable to pay tax in respect of the period commencing on the day after the date on which he enters Tanganyika and expiring on the thirty-first day of December of that year in accordance with the provisions of section 16, notwithstanding that he may intend to leave Tanganyika before the thirty-first day of December.

(2) Any person who is liable to pay tax for any period of months in accordance with provisions of this Act and who intends to leave Tanganyika and is unable to satisfy the collector that he will return to Tanganyika before the

Section 17 of Acts 1967 No. 46 repealed and replaced

expiration of such period of months or is unable to satisfy the collector that satisfactory arrangements have been made for the payment of tax when due by him, he shall immediately be and become liable to pay tax on his chargeable income for the period expiring on the last day of the month immediately preceding the month during which he intends to leave Tanganyika.

(3) Where any person leaves Tanganyika during any year and returns before the expiration of a period of twelve months, he shall, immediately upon his return to Tanganyika, be and become liable to pay tax for the period of his absence from Tanganyika:

Provided that this section shall not apply to any portion of such tax which has been paid under the provisions of subsection (2) or under any other provision of this Act.

(4) Notwithstanding any provision of this Act to the contrary, if the Minister is satisfied that owing to the economic conditions of a particular class of persons or of a particular area or of a particular class of persons in a particular area, it is desirable so to do, he may, by order, vary section 16 in its application to such class or area and in like manner substitute for the provisions of the said section such other provisions relating to payment of tax as he may consider fit and provide for the application of such substituted provisions to such class or area instead of the provisions of section 16.

(5) Where the collector is satisfied that it is desirable so to do, he may, by order under his hand, vary, in relation to any person or class of persons, the due dates prescribed by this Act.

(6) Where any order is made under subsection (4) or subsection (5), the tax for which the person affected by such order is liable, shall become payable and be paid in accordance with such order."

Sections 18 and 19 of Acts 1967 No. 46 repealed and replaced

**22.** Sections 18 and 19 of the principal Act are repealed and replaced by the following sections:-

"Payment of tax after determination of objection or appeal

**18.** Where the payment of tax in whole or in part has, pursuant to the provisions of section 15, remained in abeyance until the determination of an objection or an appeal, the due date for the payment of the tax outstanding, as determined on such objection or appeal, shall be the date on which such objection or, as the case may be, appeal, is determined.

"Penalty for non-payment of tax

**19.**-(1) Subject to the provisions of subsection (3) if any amount of tax remains unpaid for a period of seven days from the due date-

- (a) an additional tax equal to 25 per centum of that unpaid amount shall thereupon become and be payable by way of penalty; and

(b) if such amount remains unpaid for more than a month after the due date, the rate of the additional tax prescribed by paragraph (a) shall be increased by 25 per centum for the second and every succeeding month after the due date, or any part of such second or succeeding month, during which such amount remains unpaid, and such additional tax by way of penalty shall become and be payable accordingly.

(2) Any sum payable by way of penalty under this section shall, for the purposes of this Act, be deemed to be personal tax and shall be collected and recoverable accordingly.

(3) A collector shall, if so directed by the Principal Secretary to the Treasury, remit the whole or part of any penalty payable under this section.

(4) For the purposes of this section payment shall be deemed to have been made only upon the receipt of such payment by the collector or by the person appointed by the collector to receive such payment."

**23.** Section 21 of the principal Act is amended in subsection (2) by deleting the words "to a fine not exceeding one hundred shillings or to a term of imprisonment not exceeding one month" which occur in the 3rd and 4th lines and substituting therefor the words "to a fine not exceeding one thousand shillings or to a term of imprisonment not exceeding three months."

Section 21 of  
Acts 1967  
No. 46  
amended

**24.** Section 22 of the principal Act is amended-

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

Section 22 of  
Acts 1967  
No. 46  
amended

"(2) An employer to whom the provisions of section 24 apply and who deducts any amount from the salaries, wages and other moneys due by him to a person employed by him in respect of the tax payable by such employee, he shall give to the employee a receipt for the amount so deducted, and every such receipt may, by regulations made under this Act, be required to be in such form and be authenticated by a tax authority in such manner as may be prescribed.";

(b) in subsection (3)-

- (i) by inserting immediately after the words "tax authority" in the first, line, the words "or employer to whom subsection (2) applies ,
- (ii) by deleting the words "exhibited in the acknowledgments delivered up" which occur in the 4th and 5th lines, and substituting therefor the words "deducted pursuant to the provisions of section 24";
- (iii) by deleting the words "two thousand shillings or to imprisonment for a term not exceeding six months" which occur in the 7th and 8th lines, and substituting therefor the words "five thousand shillings or to imprisonment for a term not exceeding twelve months"

New section  
23A added

25. The Principal Act is amended by adding immediately below section 23 the following new section: -

"Summary  
recovery  
of tax

123A.-(1) Where any tax or penalty is due from any person and-

(a) such person has failed to pay the amount of such tax or penalty for a period exceeding thirty days or, where there has been an appeal to an Appeal Board, for a period of thirty days from the decision of the Appeal Board; and

(b) the Provisions of section 15 do not apply to the payment of such amount,

a collector may lodge in a court of a resident magistrate having jurisdiction over the area in which the person, from whom such amount is due, ordinarily resides or carries on business or works for gain, a certificate signed by him and stating-

(i) the name and the address of the person from whom such amount is due; and

(ii) the amount of the tax or penalty due from such person; and

(iii) the fact that such amount has remained due for a period exceeding thirty days or where there was an appeal to an Appeal Board, a period of thirty days has expired since the decision of the Appeal Board; and

(iv) that the provisions of section 15 of the Personal Tax Act, 1967 do not apply to the payment of the amount due,

and upon such certificate being lodged in such court, such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon at 12 per centum per annum from the date on which such certificate is filed until the date of payment, and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(2) The provisions of subsection (1) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(3) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (1) shall be conclusive evidence of the truth of the statements contained in such certificate.

(4) The method for recovery of any tax or penalty prescribed by this section shall, be without prejudice to any other method for recovery of such tax or penalty."

26. Section 24 of the principal Act is repealed and replaced by the following new section:-

"Payment  
by  
employer  
of tax  
due from  
employee

24.-(1) An employer to whom this section applies shall, on the last day of every month deduct from the salaries, wages and other moneys paid or payable by him to any taxable person employed by him during that month in respect of, such person employment with such employer, the amount of tax payable by such employee on his chargeable income in respect of such employment, and the employer shall remit to the collector, or any other person as the collector may direct, the amount so deducted within seven days from the date of the deduction.

(2) Where any person employed by an employer to whom this section applies has any chargeable income in addition to his income from such employment, he shall forthwith make a return of such additional chargeable income to the collector, and the collector shall proceed to assess the tax payable by such person in accordance with the provisions of section 6.

(3) Where any person to whom the provisions of subsection (2) apply, fails to submit a return of his additional chargeable income to the collector within such time and in such manner as may be prescribed, he 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 two years or to both such fine and imprisonment.

(4) Nothing in subsection (2) or subsection (3) shall be construed as exempting a person employed by an employer, to whom this section applies, from the application of the provisions of section 6.

(5) Where any employee of an employer to whom this section applies, has a chargeable income in addition to the chargeable income in respect of his employment, a collector may direct the employer to make deductions from the salaries, wages and other moneys payable to such employee, of the tax payable by such employee in respect of such additional chargeable income, and where an employer has been so directed, he shall, in addition to the deductions required to be made by subsection (1), make deductions of such amounts and in such manner as the collector may, in his directions, specify.

(6) Where an employer to whom this section applies, knows or has reason to believe, that a person employed by him is also employed by another person or has a chargeable income in addition to the chargeable income accruing to him by reason of his employment with such employer, the employer shall, notwithstanding the amount of chargeable income accruing to the employee from his employment, deduct, unless the collector otherwise directs, from the salaries, wages and other moneys payable by him to such employee, an amount of tax calculated at the highest rate prescribed in the First Schedule to this Act.

Section 24 of  
Acts 1967  
No. 46  
repealed  
and  
replaced

(7) The provisions of subsection (6) shall apply to an employee of an employer, to whom this section applies, regardless of the fact that by reason of the amount of the chargeable income accruing to such employee from his employment with such employer the employee would not otherwise be liable to pay any tax.

(8) This section shall not apply in respect of any employee who satisfies his employer that by virtue of the provisions of section 46 or any order made under that section, or by reason of the operation of any provision of any other written law, he is exempt from payment of tax.

(9) Any employer who by or under the provisions of this section is required to make a deduction from the salaries, wages and other moneys payable to his employee, and who-

(a) fails to make such deduction; or

(b) makes a deduction of an amount of less than the amount of deduction required to be made by or under this section,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to a term of imprisonment not exceeding twelve months or to both such fine and imprisonment.

(10) Where an employer who is required to deduct tax in respect of his employee, by or under this Act, from the salaries, wages or other moneys payable by him to such employee, fails or neglects to deduct the amount of the tax so required to be deducted, the employer himself shall be liable for the amount which, but for his default, should have been so deducted, as if such amount was an amount of tax due from such employer in respect of his own chargeable income, and the Provisions of this Act relating to penalties on non-payment and the recovery of the tax and penalty shall apply in respect of such non-payment.

(11) An employer who, having made any deduction in accordance with this section, fails to pay the amount thereof to the Collector or in accordance with his directions, within seven days from the date of the deduction, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to a term of imprisonment not exceeding twelve months or to both such fine and imprisonment, and the amount of the deduction which he has made and not paid in to the collector or in accordance with his directions, as the case may be, shall be recoverable from him as if such amount was an amount of tax due from such employer, and the provisions relating to the penalties for non-payment and the recovery of tax and penalties, shall apply accordingly.

(12) In any proceedings under this section, whether civil or criminal, the burden to prove-

- (a) that the employer has made a deduction as required by this section; or
- (b) that the employer did not know or had no reason to believe that the employee was employed by any other employer or had any other additional chargeable income; or
- (c) that the deduction made by the employer has been paid to the collector or, as the case may be, in accordance with the directions of the collector; or
- (d) that the amount of deduction is not less than the amount of the deduction required to be made under this section.

shall be on the defendant.

(13) This section shall apply to employers of such number of persons or to such category or class of employers as the Minister may by order published in the Gazette direct.

(14) For the purposes of this section-

- (a) "employer" includes his legal representative and any person who under any arrangement or by operation of law becomes liable to pay the salaries, wages and other moneys due from an employee whose tax is to be recovered in the manner provided for under this section;
- (b) where any employer to whom this section applies is paying any person any pension or other moneys in respect of such person's past employment with the employer or in respect of such person's past employment with any previous employer where such employer has assumed, or is required by law to assume, the liability for the payment of such pension or moneys, the person receiving such pension or other moneys shall be deemed to be an employee of such employer, and this section shall apply to such person and the tax due from him accordingly.

(15) Where in any case the salaries, wages or other moneys payable by an employer to an employee are payable at intervals of less than a month or at intervals of greater than a month, the provisions of this Act shall apply as if such employee was entitled to monthly payments and-

- (a) the chargeable income of such employee in respect of his employment for any month shall be deemed to be the income that would have accrued to, the employee had the salaries, wages and other monies been payable monthly;

(b) the employer shall pay the employee's tax in accordance with this section and make deduction of the payment made by him from any payment next to be made by him to the employee in respect of his employment or, where no further payment is to be made to the employee, the employer shall be entitled to recover the amount of the employee's tax paid by him under this section from the employee by way of a civil suit."

Section 25 of  
Acts 1967  
No. 46  
amended

**27.** Section 25 of the principal Act is amended-

(a) by renumbering it as subsection (1) of section 25;

(b) by deleting the words "person who employs ten or more persons" which occur in the first line of subsection (1) (as renumbered), and substituting therefor the words "employer to whom section 24 applies";

(c) by adding immediately below subsection (1) (as renumbered) the following subsection:-

"(2) Any employer who fails to comply with the provisions of subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to a term of imprisonment not exceeding twelve months or to both such fine and imprisonment."

New  
section 28A  
added

**28.** The principal Act is amended by adding immediately below section 28, the following new section: -

"In summary  
proceedings  
resident  
magistrate  
may proceed  
under  
section 26

**28A.** In any case where an application is made for the execution of a decree in accordance with the provisions of section 23A, the resident magistrate may, in lieu of making an order for the execution of the decree, proceed in accordance with the provisions of section 26."

Section 32 of  
Acts 1967  
No. 46  
amended

**29.** Section 32 of the principal Act is amended-

(a) by deleting the word "collector" wheresoever they occur in the section and substituting therefor in each case the words "tax inspector";

(b) by deleting subsection (4) and substituting therefor the following subsection:-

"(4) Save with the authority in writing of the Attorney-General, a tax inspector shall not exercise his powers under this section in relation to the bank account of any person or in relation to any communication made to a person who, under the provisions of the Evidence Act 1967, is not bound or cannot be required to disclose such communication to any court, and where the Attorney-General has given his authority in writing, a tax inspector shall be entitled to

Acts 1967  
No. 6



exercise his powers under this section in, relation to the bank account of the person named in such authority or, as the case may be, in relation to a communication made to the person named in such authority,

**30.** Section 34 of the Principal Act is amended in subsection (4) by deleting the words "five hundred shillings or to, imprisonment for a term not exceeding three months", which occur in the last two lines, and by substituting therefor the words "five thousand shillings or to a term of imprisonment not exceeding twelve months-"

Section 34 of  
Acts 1967  
No. 46  
amended

**31.** Section 36 of the principal Act is amended-

Section 36 of  
Acts 1967  
No. 46  
amended

(a) in subsection (1) by deleting the words "five hundred shillings or to imprisonment for a term not exceeding three months" which occur in the 4th and 5th lines, and by substituting therefor the words "five thousand shillings or to a term of imprisonment not exceeding twelve months";

(b) by deleting subsection (6).

**32.** Section 37 of the principal Act is amended in subsection (1) by deleting the words "four thousand shillings or to imprisonment for a term not exceeding twelve months" which occur in the last three lines, and substituting therefor the words "ten thousand shillings or to a term of imprisonment not exceeding two years."

Section 37 of  
Acts 1967  
No. 46  
amended

**33.** Section 38 of the principal Act is amended by deleting the words "five hundred shillings or to imprisonment for a term not exceeding three months" which occur in the 3rd and 4th lines, and substituting therefor the words "five thousand shillings or to imprisonment for a term not exceeding twelve months."

Section 38 of  
Acts 1967  
No. 46  
amended

**34.** Section 41 of the principal Act is amended by deleting the word, "two thousand shillings or to imprisonment for a term not exceeding six months", which occur in the last two lines, and substituting therefor the words "five thousand shillings or to a term of imprisonment not exceeding twelve months."

Section 41 of  
Acts 1967  
No. 46  
amended

**35.** Section 42 of the principal Act is amended by deleting the words "one thousand shillings or to imprisonment for a term not exceeding six month", which occur in the last two lines and substituting therefor the words "five thousand shillings or to a term of imprisonment not exceeding twelve months."

Section 42 of  
Acts 1967  
No. 46  
amended

**36.** Section 43 of the principle Act is repealed and replaced by the following section:-

Section 43 of  
Acts 1967  
No. 46  
repealed  
and  
replaced

"Burden of proof 43.-(1) In any proceedings, criminal or civil, under or arising out of this Act, the burden of proof that the defendant is not liable to Pay the tax or is exempt from the tax, or from any part thereof, or is entitled to any deduction from this chargeable income, or is not liable to pay any penalty shall lie on the defendant.

(2) In any proceedings under this Act in which a person is charged with the commission of an offence as a taxable person, the burden of proof that the defendant is not a taxable person, shall lie on the defendant."

Now section 43A added

**37.** The principal Act is amended by adding immediately below section 43 the following new sections:-

"Liability of officers where offence committed by corporation

**43A.** Where any offence under this Act or under any regulations made hereunder is committed by a body corporate then, as well as the body corporate, any person, who at the time of the commission of the offence was concerned, as a director or an officer, with the management of the affairs of such body corporate, shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves to the satisfaction of the court that he had no knowledge, and could not by the exercise of reasonable diligence have had knowledge, of the commission of the offence.

Compounding offences

**43B.**-(1) The Principal Secretary to the Treasury may, if he is satisfied that a person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that-

- (a) such sum of money shall not be less than an amount equal to the aggregate of two hundred shillings and the amount of any tax and penalty due from such person or more than an amount equal to the aggregate of one thousand shillings and three times the amount of any tax or penalty due from such person; and
- (b) the power conferred by this section shall be exercised only where the person admits in writing that he has committed the offence, and agrees in writing to the offence being dealt with under this section; and
- (c) the person exercising the power conferred by this section shall give the person from whom he receives such sum of money, a receipt therefor.

(2) Where an offence under this Act or under any regulations made hereunder is compounded in accordance with the provisions of subsection (1) and proceedings are brought against the offender for the same offence, it shall be a good defence if such offender proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), he may, within thirty days of such order being made, appeal against such order to the High Court, and the provisions of Part X of the Criminal

Cap. 20

Procedure Code shall apply, *mutatis mutandis*, to every such appeal as if it was an appeal against sentence passed by a district court in the exercise of its original criminal jurisdiction."

38. Section 49 of the principal Act is amended by deleting the words "shall cease on the thirty-first day of December of that year", where they occur in the last two lines, and substituting therefor the words "shall cease to have effect as from the date endorsed on such certificate by the Principal Secretary to the Treasury or where no such date is endorsed as from the due date next following the date of the cancellation."

Section 49 of  
Acts 1967  
No. 46  
amended

39. Section 50 of the principle Act is amended in subsection (1) by deleting the word "year" which occurs in the third line and substituting therefor the word "period".

Section 50 of  
Acts 1967  
No. 46  
amended

40. The principal Act is amended by adding immediately below section 51 the following new sections:-

New  
section 51A  
added

"Protection  
of officers  
exercising  
powers  
under  
this Act

51A. No matter or thing done by the Principal Secretary to the Treasury or any other public officer shall, if done *bona fide* in the execution or purported execution of the provisions of this Act, subject the Principal Secretary to the Treasury or such other public officer to any action, liability, claim or demand whatsoever.

"Minister  
may by  
regulations  
prescribe  
rates of  
chargeable  
income  
derived from  
agriculture

51B. Where, in the opinion of the Minister, the chargeable income of any person or class of persons engaged in an agricultural enterprise, cannot be ascertained for any reason whatsoever, he may by regulations prescribe the manner in which the chargeable income of any such person or any person belonging to any such class of persons and derived from an agricultural enterprise, shall be assessed.

(2) Regulations may be made for the purposes of this section for different classes of persons or persons residing in different areas.

(3) Where regulations are made for the purposes of this section, the chargeable income derived from an agricultural enterprise and accruing to any person to whom such regulations apply, shall be calculated in the manner provided for in such regulations, and shall be deemed to be the chargeable income of such person derived from the agricultural enterprise, notwithstanding any other provision of this Act.

(4) For the purposes of this section, "an agricultural enterprise" means the growing or production of agricultural products or of livestock."

Section 58 of Acts 1967 No. 46 amended

41. Section 58 of the principal act is amended by adding immediately below paragraph (d) the following new paragraph-

"(dd) requiring any person appealing to an Appeal Board or to the High Court, to deposit the whole or any portion of the amount of the tax in dispute, with the collector prior to his filing such appeal;"

First Schedule to be revoked and replaced

42. The principal Act is amended by deleting the First Schedule thereto and substituting therefor the following Schedule: -

"FIRST SCHEDULE

Section 4

	<i>Rate of tax Shs. Cts.</i>
1. A person none of whose chargeable income accrues or is derived from agriculture shall pay personal tax at the following rate: -	
(a) where the person's monthly chargeable income does not exceed Shs. 170/-	NIL
(b) where the person's monthly chargeable income exceeds Shs. 170/- but does not exceed Shs. 250/-	2. 50
(c) where the person's monthly chargeable income exceeds Shs. 250/- but does not exceed Shs. 291/-	5. 00
(d) where the person's monthly chargeable income exceeds 291 but does not exceed Shs. 325/-	8. 00
(e) where the person's monthly chargeable income exceeds Shs. 325/- but does not exceed Shs. 360/-	8. 00
(f) where the person's monthly chargeable income exceeds Shs. 360/- but does not exceed Shs. 850/-	11. 50 and in addition thereto 10 per centum of the income in excess of Shs. 325/-
(g) where the person's monthly chargeable income exceeds Shs. 850/- but does not exceed Shs. 2,027/-	15. 00 and in addition thereto 15 per centum of the income in excess of Shs. 360/-
(h) where the person's monthly chargeable income exceeds Shs. 2,027/-	203. 00 and in addition thereto 4½ per centum of the income in excess of Shs. 2,027/-
2. A person whose chargeable income accrues or is derived in whole from agriculture shall pay personal tax at the following rates: -	
(a) where the person's monthly chargeable income does not exceed Shs. 325/-	NIL
(b) where the person's monthly chargeable income exceeds Shs. 325/- but does not exceed Shs. 417/-	7. 50

## FIRST SCHEDULE-(Contd.)

	<i>Rate of tax</i> Shs. Cts.
(c) where the person's monthly chargeable income exceeds Shs. 500/- ... ..	11 70
(d) where the person's monthly chargeable income exceeds Shs. 500/- but does not exceed Shs. 666/- ... ..	23 00
(e) where the person's monthly chargeable income exceeds Shs. 666/- but does not exceed Shs. 833/- ... ..	31 20
(f) where the person's monthly chargeable income exceeds Shs. 833/- but does not exceed Shs. 1,000/- ... ..	41 70
(g) where the person's monthly chargeable income exceeds Shs. 1,000/- but does not exceed Shs. 1,166/- ... ..	54 10
(h) where the person's monthly chargeable income exceeds Shs. 1,166/- but does not exceed Shs. 1,333/ ... ..	62 50
(i) where the person's monthly chargeable income exceeds Shs. 1,333 but does not exceed Shs. 1,500/- ... ..	75 00
(j) where the person's monthly chargeable income exceeds Shs. 1,500/- ... ..	83 00

and in addition thereto  
4½ per centum. of the  
income in excess of  
Shs. 1,500/-

3. Subject to paragraph 5, a person the greater part of whose chargeable income accrues or is derived from agricultures shall pay personal tax in respect of the whole of his monthly chargeable income at the rate set out in paragraph 2.

4. A person, the greater part of whose monthly chargeable income accrues or is derived from sources other than agriculture shall pay personal tax in respect of the whole of his monthly chargeable income at the rate set out in paragraph 1.

5. Notwithstanding the provisions of Paragraph 3 a person whose monthly chargeable income includes a chargeable income of Shs. 835/- or more accruing or derived from sources other than agriculture, shall pay personal tax in respect of the whole of his monthly chargeable income at the rate set out in paragraph 1.

6. For the purposes of this Schedule, income shall be deemed to have accrued or derived from agriculture where it accrues or is derived by a grower or producer of agricultural products or livestock in respect of such products or livestock:

Provided that income by way of salary, allowance, dividend, interest, bonus or any other income whatsoever accruing to any person by reason of his employment or investment in any agricultural enterprise or an enterprise relating to livestock or by way of remuneration for services rendered by him under any agreement or arrangement for the marketing of any agricultural product. or livestock or by way of fees for agency undertaken by him in respect of any agriculture enterprise or any enterprise relating to livestock shall not be deemed to be income accrued or derived from agriculture.

7. Where a person's income is derived partly from agriculture and partly from other sources, he shall not, for the purposes of the determination of his chargeable income from other source, be entitled to make any reduction from such income from other sources in respect of any expenditure or allowance which relates solely or mainly to his agricultural activities."

## PART IV

## AMENDMENT To THE ESTATE DUTY ACT, 1963

Construction  
and  
commence-  
ment  
Cap. 527

**43.** This Part shall be read as one with the Estate Duty Act, 1963 (hereinafter referred to as the principal Act) and shall be deemed to have come into operation on the 18th June, 1970.

Section 19  
of Cap. 527  
amended

**44.** Section 19 of the principal Act is amended by deleting subsections (1) and (2) and substituting therefor the following subsections-

"(1) Where any property is situated in any country to which the provisions of this subsection apply, and by reason of the death of any person duty is payable in respect of such property both in that country and in Tanganyika, the Commissioner shall allow to be deducted from the estate duty payable in respect of that property under this Act-

- (a) a sum equal to the amount of the duty payable in that country in respect of that property; or
- (b) a sum equal to the amount of the duty payable in respect of that property under this Act,

whichever may be less.

"(2) Where any Property is situated in any country to which the provisions of subsection (1) of this section do not apply, and by reason of the death of any person duty is payable in respect of such property both in that country and in Tanganyika, the Commissioner shall allow to be deducted from the value of that property liable to estate duty under this Act-

- (a) a sum equal to the amount of the duty payable in that country in respect of that property; or
- (b) a sum equal to the amount of the duty payable in respect of that property under this Act,

whichever may be less."

Section 29  
of Cap. 527  
amended

**45.** Section 29 of the principal Act is amended-

(a) In subsection (1)-

- (i) by deleting words "liable to estate duty on the death of the deceased" which occur in the fourth line and substituting therefor the words "of the deceased to which subsection (1) of section 7 refers";
- (ii) by deleting the words "twenty thousand" which occur in the second line of the proviso and substituting therefor the words "five thousand";

(b) in subsection (2) by deleting the words "liable to estate duty", which occur in the second line and substituting therefor words "of a deceased and which falls within the category of properties referred to in subsection (1) of section 7.

(c) in subsection (7)-

- (i) in paragraph (a) by deleting the word and figures "Shs. 5 000/-" and substituting therefor the word and figures "Shs. 20,000/-";
- (ii) in paragraph (a) by deleting the words "one year" which occur in the eighth line and by substituting therefor the words "five years";
- (iii) in paragraph (b) by deleting the words and figures "Shs. 10,000/- or to imprisonment to a term not exceeding two years" and substituting therefor the words and figures "Shs. 20,000/- or to imprisonment to a term not exceeding five years."

46. The First Schedule to the principal Act is deleted and replaced by the following Schedule:-

First  
Schedule to  
Cap. 527  
replaced

FIRST SCHEDULE	
RATES OF DUTIES	
Value of property	Rate of duty
(a) Not exceeding Shs 20000/-	Nil.
(b) Exceeding Shs. 20,000/- but not exceeding Shs. 30,000/-	2 per centum of the amount in excess of Shs. 20,000/-.
(c) Exceeding Shs. 30,000/- but not exceeding Shs. 50,000/-	Shs. 200/- and in addition thereto 3 per centum of the amount in excess of Shs. 30,000/-.
(d) Exceeding Shs. 50,000/- but not exceeding Shs. 100,000/-	Shs. 800/- and in addition thereto 5 per centum of the amount in excess of Shs. 50,000/-.
(e) Exceeding Shs. 100,000/- but not exceeding Shs. 200,000/-	Shs. 3,300/- and in addition thereto 10 per centum of the amount in excess of Shs. 100,000/-.
(f) Exceeding Shs. 200,000/- but not exceeding Shs. 400,000/-	Shs. 13,300/- and in addition thereto 20 per centum, of the amount in excess of Shs. 200,000/-.
(g) Exceeding Shs. 400,000/- but not exceeding Shs. 600,000/-	Shs. 53,300/- and in addition thereto 30 per centum of the amount in excess of Shs. 400,000/-.
(h) Exceeding Shs. 600,000/- but not exceeding Shs. 1,000,000/.	Shs. 113,300/- and in addition thereto 40 per centum of the amount in excess of Shs. 600,000/-.

<i>Value of property</i>	<i>Rate of duty</i>
(i) Exceeding Shs. 1,000,000/- but not exceeding Shs. 2,000,000/- ... ..	Shs. 273,300/- and in addition thereto 60 per centum of the amount in excess of Shs. 1,000,000/-
(j) Exceeding Shs. 2,000,000/- but not exceeding Shs. 5,000,000/- ... ..	Shs. 873,300/- and in addition thereto 70 per centum of the amount in excess of Shs. 2,000,000/-
(k) Exceeding Shs. 5,000,000/- ... ..	Shs. 2,973,300/- and in addition thereto 80 per centum of the amount in excess of Shs. 5,000,000/-

**PART V**

AMENDMENTS TO THE TRADES LICENSING ORDINANCE

Construction and commencement Cap. 208  
Section 2 of Cap. 208 amended

**47.** This Part shall be read as one with the Trades Licensing Ordinance (hereinafter referred to as the Ordinance), and shall come into operation on the first day of August, 1970.

**48.** Section 2 of the Ordinance is amended-

(a) in the definition "business" by deleting the words "but does not include the practice of a profession";

(b) by adding in their appropriate alphabetical positions the following new definitions:-

" " co-operative society" means a co-operative society registered under the Co-operative Societies Act, 1968;

"parastatal organization" means-

(a) a local authority;  
(b) any body corporate established by or under any written law other than a company registered under the Companies Ordinance and the Tanganyika Law Society established by the Tanganyika Law Society Ordinance;

(c) the Tanganyika African National Union or any body of persons, whether corporate or unincorporate, which is affiliated to the Tanganyika African National Union;

(d) any trade union registered under the Trade Union Ordinance;

Cap. 381

(e) any company registered under the Companies Ordinance not less than fifty per centum of the share capital of which is owned by the Government or a parastatal organization or, in the event of such company being a company limited by guarantee, it has no member other than the Government or a parastatal organization, and references in this paragraph to a parastatal organization include references to any such company;"



49. Section 6 of the Ordinance is amended-

Section 6 of  
Cap. 208  
amended

(a) in subsection (1)-

(i) in item (j) by adding immediately below sub-item (ii) the following new sub-item:-

"(ii) for each Mobile Agency ... .. Nil";

(ii) in item (p) by deleting the fee of Shs. 600/- provided in respect of the business of a building contractor, and substituting therefor a fee of Shs. 2,000/-\*,

(iii) by deleting item (q) and substituting therefor the following item:-

"(q) A licence to carry on the business of an hotel, boarding or lodging house-

(i) for the principal or only place of business-

(a) if holding a liquor licence in respect of the premises ... ..

Shs. 400/- and in addition thereto Shs. 15/- for every bedroom in such premises for the accommodation of guests;

(b) if not holding a liquor licence in respect of the premises ... ..

Shs. 50/- and in addition thereto Shs. 10/- for every bedroom in such premises for the accommodation of guests;

(ii) for each subsidiary place of business-

(a) if holding a liquor licence in respect of such premises ... ..

Shs. 300/- and in addition thereto Shs. 15/- for every bedroom in such premises for the accommodation of guests;

(b) if not holding a liquor licence for such premises ... ..

Shs. 50/- and in addition thereto Shs. 10/- for every bedroom in such premises for the accommodation of guests; ;

(iv) by deleting item (aa) and adding immediately after item (za) the following new items: -

"(aa) A licence to carry on the profession of a doctor, dentist, veterinary surgeon, optician, chemist, pharmacist, lawyer, auditor, registered or chartered accountant, tax consultant, architect, estate agent, quantity surveyor or engineer, or any other profession whatsoever duly registered by or under any written law-

(a) if in the full time employment of the Government of the United Republic or the Community or of any corporation or institution of the Community or of any non-profit making educational or medical institution approved for the purposes of this Act by the Minister for the time being responsible for finance ... ..

Nil;

(b) if in the full time employment of a parastatal organization or a cooperative society ... ..

Nil;

(c) a teacher registered under the Education Act, 1969	... ..	Nil;
(d) a person carrying on the profession of a nurse	... ..	Nil;
(e) other	... ..	Shs. 2,000/-;
(ab) a licence to carry on any other business	... ..	Shs. 100/-."

(b) by adding immediately below subsection (3) the following new subsections-

"(4) Where the business of a building contractor or estate agent is carried on by any body of persons, whether corporate or unincorporated, a licence shall be required to be taken out only in respect of such body of persons and not in respect of every individual who is a member of, or employed by, such body of persons.

(5) Subject to the provision of subsection (4), where any profession to which item (aa) of subsection (1) applies, is carried on by a body of persons, whether corporate or unincorporated a licence shall not be required to be taken out by such body of persons, but every person who is carrying on or belonging to such profession and who is employed by or is a member of such body of persons, shall be required to take out a trading licence.

(6) Where any person has taken out a trading licence in respect of any profession to which item (aa) of subsection (1) applies, he may in the same premises be engaged in or carry out any other profession to which such item applies without being required to take out a further trading licence in respect of such other profession.

(7) For the purposes of paragraph (aa) a technical assistance officer within the meaning of that term in the Personal Tax Act, 1967 shall, if in the full time service of the Government, the Community, any corporation or institution of the Community, a parastatal organization or a co-operative society, be deemed to be in the full time employment of the Government, the Community, the corporation or institution of the Community, the parastatal organization or the co-operative society as the case may be.

(8) The Minister for the time being responsible for finance may, by order in the *Gazette*, exempt any person or class of persons from the requirement to take out a licence under item (aa)."

## PART VI

### AMENDMENTS TO NO STATE TRADING CORPORATION (ESTABLISHMENT AND VESTING OF INTERESTS) ACT, 1967

Construction and commencement Acts 1967 No. 2

**50.** This Part shall be read as one with the State Trading Corporation (Establishment and Vesting of Interests) Act, 1967 and shall come into operation on the first day of July, 1970.

**51.** Section 25 of the State Trading Corporation (Establishment and Vesting of Interest) Act, 1967 is repealed.

Section 25 of  
Acts, 1967  
No. 2  
repealed

### PART VII

#### AMENDMENTS TO THE EXCHEQUER AND AUDIT ORDINANCE

**52.** This Part shall be read a, one with the Exchequer and Audit ordinance and shall come into operation on the first day of July, 1970.

Construction  
and com-  
mencement  
Cap. 439

**53.** Section 12 of the Exchequer and Audit Ordinance is amended in subsection (1) by deleting Paragraph (aa)-

Section 12 of  
Cap. 439  
amended

### PART VIII

#### AMENDMENTS TO THE STAMPS ORDINANCE

**54.** This part shall be read as one with the Stamps ordinance (hereinafter referred to as the Ordinance), and shall come into operation on the first day of July, 1970.

Construction  
and com-  
mencement  
Cap. 189

**55.** Section 2 of the Ordinance is amended by deleting the definition "Government" and substituting therefore the following definition:-

Section 2 of  
Cap. 189  
amended

" 'Government' means the Government of the United Republic, and for the purposes of section 4 includes the Community, a Corporation within the Community or any institution of the community,";

**56.** Section 9 of the Ordinance is amended in subsection (1) by deleting the word "four" which occurs in the seventh line and substituting therefor the word "ten"

Section 9 of  
Cap. 189  
amended

**57.** Section 11 of the Ordinance is amended in the proviso by deleting the word "four" which occurs in the second line and substituting therefor the word "ten".

Section 11 of  
Cap. 189  
amended

**58.** Section 13 of the Ordinance is amended-

Section 13 of  
Cap. 189  
amended

(a) in subsection (1), by deleting the words "duty of twenty cents which occurs in the fourth line, and substituting therefor the words "Proper duty";

(b) in subsection (3), by deleting the words "five per centum" which occur in the last two lines, and substituting therefor the words "twelve and a half per centum";

(c) in subsection (5), by deleting the words "ten per centum" which occur in the fourth line and substituting therefor the words "twenty per centum".

**59.** Section 24 of the Ordinance is amended- .

Section 24 of  
Cap. 189  
amended

(a) in the first proviso, by deleting the word "third" which occurs in the last line, and substituting therefor the word "thirty";

(b) in the second proviso, by deleting the words "instrument chargeable with duty of ten cents or twenty cents" which occur in the first two lines, and substituting therefor the words "a receipt or acknowledgement or debt".

- Section 32 of Cap. 189 amended **60.** Section 32 of the Ordinance is amended in subsection (1) by deleting the figure, symbols and letter "5 (c)" in the last line and substituting therefor "5 (b)".
- Section 37 of Cap. 189 amended **61.** Section 37 of the Ordinance is amended-
- (a) in subsection (4), by deleting the word "fair" which occurs in the last line of the proviso and substituting therefor the word "ten";
  - (b) in subsection (5) by deleting the word "ten" where it twice occurs in the last two lines, and substituting therefor, in each case, the words "twenty-five"
- Section 40 of Cap. 189 repealed and replaced **62.** Section 40 of the Ordinance is repealed and replaced by the following section: -
- "Obligation to give receipt in certain cases
- 40(1) Any person receiving any sum of money of forty shillings or more or any bill of exchange, cheque or promissory note for an amount of forty shillings or more or receiving in satisfaction or part satisfaction of a debt any movable property of forty shillings or more in value shall-
- (a) if the amount received or the value of the bill, cheque, note or property received, does not exceed five hundred shillings, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same;
  - (b) if the amount received or the value of the bill, cheque, note or property received exceeds five hundred shillings, give to the person paying or delivering such money, bill, cheque, note or property, a duly stamped receipt for the sum, whether or not a demand is made for such receipt.
- (2) Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire insurance, shall, within one month after receiving or taking credit for such premium or consideration give a duly stamped receipt for the same."
- Section 41 of Cap. 189 amended **63.** Section 41 of the Ordinance is amended-
- (a) in subsection (1), by deleting the brackets and words "(not exceeding ten shillings and not less than one shilling)" which occur in the fifth and sixth lines, and substituting therefor "(not exceeding twenty-five shillings and not less than five shillings)"; and
  - (b) in subsection (3), by deleting the word "forty" which occurs in the second line of the proviso, and substituting therefor the words "one hundred".
- cap. 189 amended **64.** Section 42 of the Ordinance is amended in the proviso to subsection (3) by deleting from paragraph (b) the words "instrument chargeable with a duty of ten cents or twenty cents" and substituting therefor the words "acknowledgement of a debt or a receipt".

- 65.** The Ordinance is amended by adding immediately below section 43 the following section:-
- "Power of inspection 43A.-(1) The principal Secretary to the Treasury or any person authorized by him in writing in that behalf may require any person to produce to him any document in possession of such person and in respect of which stamp duty is payable.
- (2) Any person who upon being required so to do under subsection (1) fails or refuses to produce any such document without reasonable excuse shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding two thousand shillings.
- (3) Where any document is produced to the Principal Secretary to the Treasury or to a public officer in accordance with this section the Principal Secretary or, as the case may be, the public officer may exercise in relation to such document any or all of the powers conferred upon a person in charge of a public office by section 43."
- 66.** Section 44 of the Ordinance is amended by deleting the words "chargeable with a duty of ten cents or twenty cents" and substituting therefor the words "a receipt or acknowledgement of debt"
- 67.** Section 45 of the Ordinance is amended in the proviso-
- (a) in paragraph (a)-
- (i) by deleting the words "such instrument not chargeable with duty of ten cents or twenty cents only" which occur at the beginning, and substituting therefor the words "acknowledgement for a debt or a receipt";
- (ii) by inserting a comma after the word "duty" in the ninth line; and
- (iii) by deleting the word "twenty" where it occurs in the ninth line and where it again occurs in the eleventh line, and substituting therefor in each case the word "fifty";
- (b) in paragraph (b), by deleting the word "two" which occurs in the fifth line, and substituting therefor the word "five"
- 68.** Section 49 of the Ordinance is amended in subsection (1) by deleting the words "an instrument chargeable with duty of ten cents or twenty cents only" which occur in the third and fourth lines, and substituting therefor the words "an acknowledgement of a debt or a receipt"
- 69.** Section 50 of the Ordinance is amended by deleting the words "instrument chargeable with duty of ten cents or twenty cents only" which occur in the second and third lines, and substituting therefor the words "acknowledgement of a debt or a receipt"
- 70.** Section 56 of the Ordinance is amended by deleting the words "chargeable with duty not exceeding thirty cents" which occur in the second line.

New  
section 43A  
added

Section 44 of  
Cap. 189  
amended

Section 45 of  
cap. 189  
amended

Section 49 of  
Cap. 189  
amended

Section 50 of  
Cap. 189  
amended

Section 56 of  
Cap. 189  
amended

- Section 66 of  
Cap. 189  
amended      **71.** Section 66 of the Ordinance is amended in the proviso by deleting the words "one hundred" which occurs in the second line and substituting therefor the words "one hundred and fifty"
- Section 71 of  
Cap. 189  
amended      **72.** Section 71 of the Ordinance is amended-  
(a) in subsection (1) by deleting the words "one thousand shillings" which occur in the last line, and substituting therefor the words "five thousand shillings";  
(b) in subsection (2) by deleting the words "one thousand shillings" which occur in the last line, and substituting therefor the words "five thousand shillings"
- Section 72 of  
Cap. 189  
amended      **73.** Section 72 of the Ordinance is amended by deleting the words "one thousand shillings" which occur in the last two lines, and substituting therefor the words "five thousand shillings"
- Section 73 of  
Cap. 189  
amended      **74.** Section 73 of the Ordinance is amended by deleting the words "ten thousand shillings" which occur in the last line, and substituting therefor the words "twenty thousand shillings"
- Section 74 of  
Cap. 189  
amended      **75.** Section 74 of the Ordinance is amended by deleting the words "two hundred shillings" which occur in the last line, and substituting therefor the words "one thousand shillings"
- Section 75 of  
Cap. 189  
amended      **76.** Section 75 of the Ordinance is amended by deleting the words "four hundred shillings" which occur in the last line, and substituting therefor the words "two thousand shillings"
- Section 76 of  
Cap. 189  
amended      **77.** Section 76 of the Ordinance is amended by deleting the words "two thousand shillings" which occur in the last line, and substituting therefor the words "ten thousand shillings".
- Section 77 of  
Cap. 189  
amended      **78.** Section 77 of the Ordinance is amended by deleting the words "two thousand shillings" which occur in the last line, and substituting therefor the words "ten thousand shillings!"
- Section 78 of  
Cap. 189  
amended      **79.** Section 78 of the Ordinance is amended by deleting the words "one thousand shillings" which occur in the last line, and substituting therefor the words "two thousand shillings".
- Section 79 of  
Cap. 189  
amended      **80.** Section 79 of the Ordinance is amended-  
(a) in subsection (2) by deleting the words "or compound any such offence" which occur in the last line;  
(b) by deleting subsection (3).
- Section 80 of  
Cap. 189  
amended      **81.** Section 80 of the Ordinance is amended by renumbering it as subsection (1) of section 80 and by adding immediately below subsection (1) (as renumbered) the following new subsection: -  
" (2) Where any person is convicted of an offence under this Ordinance 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 penalty provided for such offence."
- Cap. 20

**82.** The Ordinance is amended by adding below section 80, the following new section:-

New section 80A and 80B added

"Principal Secretary the Treasury may compound offences

**80A.**-(1) The Principal Secretary to the Treasury may, where he is satisfied that any person has committed an offence under this Ordinance, compound such offence by accepting from such person a sum of money:

Provided that-

- (a) such sum of money shall not be less than one hundred shillings or more than the aggregate of half of the maximum fine provided for such offence and twice the amount of any stamp duty not paid or not paid in accordance with the provisions of this Ordinance;
- (b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;
- (c) the Principal Secretary to the Treasury shall give the person from whom he receives such sum of money a receipt therefor.

(2) Where an offence under this Ordinance is compounded in accordance with the provisions of subsection (1), and proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), he may within thirty days of such order being made, appeal against such order to the High Court, and the provisions of Part X of the Criminal Procedure Code shall apply *mutatis mutandis* to every such appeal, as if it were an appeal against sentence passed by a district court in the exercise of its original criminal jurisdiction.

Cap. 20

Protection of officers

**80B.**-(1) No matter or thing done by the Principal Secretary to the Treasury, a Commissioner or any public officer shall, if done *bona fide* in the execution or purported execution of the provisions of this Ordinance, subject any such person to any action, liability, claim or demand whatsoever.

(2) Where any document is impounded by any public officer in the exercise or purported exercise of the powers conferred upon such officer by this Ordinance, and such document is lost, destroyed, defaced or damaged while in the custody of such officer, no action shall lie against the officer or the Government in respect of such loss, destruction, defacement or damage, but in any such case a copy, duly authorized by the officer who impounded the document, shall be admissible in evidence."

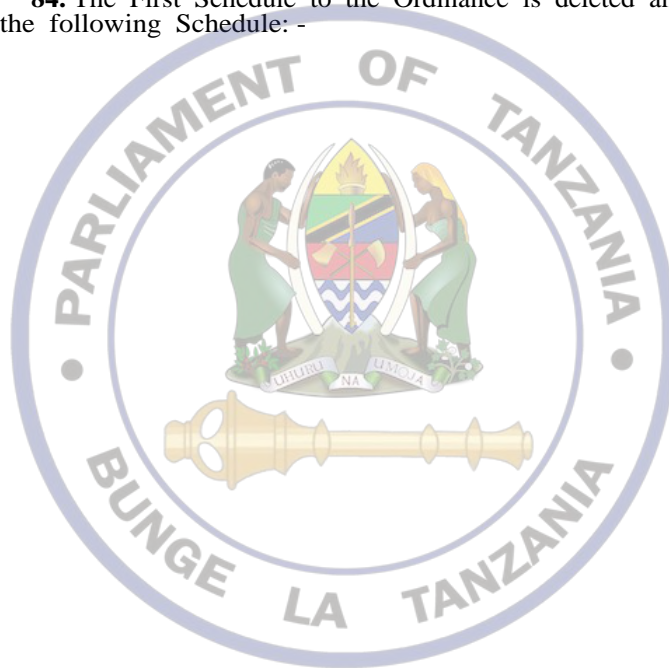
General  
amendments

**83.**-(1) References in the Ordinance to "articles" of the First Schedule shall be construed as references to the items of the First Schedule and the Ordinance is amended by deleting the word "article" wherever it occurs in the context of the First Schedule and substituting thereof, in each case, the word "item"

(2) The Ordinance is amended by deleting the phrase "instrument chargeable with duty of ten cents or twenty cents" wherever it occurs (save in the cases where such or similar phrases have been expressly deleted by the sections in this Part) and substituting therefor in each case (with such grammatical amendments which may be necessary consequent upon such substitution) the phrase "acknowledgement of a debt or a receipt".

First  
Schedule  
replaced

**84.** The First Schedule to the Ordinance is deleted and replaced by the following Schedule: -





"FIRST SCHEDULE

STAMP DUTY ON INSTRUMENTS

Item No.	Description of Instruments	Proper Stamp Duty
1.	ACKNOWLEDGEMENT of a debt- (a) of an amount not exceeding Shs 39/99 (b) of an amount exceeding Shs. 39/99 but not exceeding Shs. 500/- (c) of an amount exceeding Shs. 500/-	Nil. 10 cents.  50 cents for each Shs. 500/- or part thereof, not exceeding the maximum of Shs. 20/-.
2.	ADMINISTRATION BOND- (a) where the amount is less than Shs. 500/- (b) where the amount is Shs. 500/- or more	Nil. 50 cents for each Sh. 500/- or part thereof not exceeding the maximum of Shs. 20/-.
3.	ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Shs. 20/-.
4.	AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of taking oath. <i>Exemptions</i> (a) Affidavit or declaration in writing when made- (1) for the immediate purpose of being filed or used in any court or before an officer of any court; or (2) for the sole purpose of enabling any person to receive any pension or charitable allowance. (b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry. (c) Statutory Declaration under section 89 of the Land Registry Ordinance, or any Ordinance amending or substituting that Ordinance. (d) Affidavit under any of the provisions of the Estate Duty Act, 1963.	Shs. 10/-.
5.	AGREEMENT OR MEMORANDUM OF AN AGREEMENT- (a) if relating to the sale of a bill of exchange (b) if not otherwise provided for  <i>Exemptions</i> (1) Agreement or memorandum of an agreement- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 41; (b) made in the form of tenders to the Government for or relating to any loan;	30 cents. 50 cents for each sum of Shs. 5001- or part thereof involved, not exceeding the maximum of Shs. 20/-. Where no sum of money involved Shs. 20/-.

Item No.	Description of Instruments	Proper Stamp Duty
	<p>(c) being a contract of service required to be made in writing by or under the Employment Ordinance or the Merchant Shipping Act, 1967;</p> <p>(d) made with the Government, the Community or any institution or corporation of the Community.</p> <p>(2) Apprenticeship deed including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.</p> <p>6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEED, HYPOTHECATION, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to-</p> <p>(1) the deposit of title-deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security); or</p> <p>(2) the hypothecation, pawn or pledge of movable property, where such deposit, hypothecation, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt.</p> <p>7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of a property, movable or immovable, where made by any writing not being a will.</p> <p>8. APPRAISEMENT OR VALUATION made otherwise than under an order of the court in the course of a suit-</p> <p>(a) where the amount is less than Shs. 500/-</p> <p>(b) in any other case</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>(a) appraisement or valuation made for information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law;</p> <p>(b) appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p> <p>9. ARTICLES OF ASSOCIATION OF A COMPANY.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Articles of any association not formed for profit and registered under the law in force in the territory relating to companies. See also Memorandum of Association of a company (No. 38).</p> <p>10. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit-</p>	<p>Shs. 20/-.</p> <p>Shs. 30/-.</p> <p>Nil.</p> <p>50 cents for each sum of Shs. 500/- or any part thereof involved not exceeding the maximum of Shs. 20/-</p> <p>Shs. 40/-.</p>

Item No.	Description of Instruments	Proper Stamp Duty
	(a) where the amount or value of the property to which the award relates as set forth in such award is less than Shs. 500/- (b) in any other case	Nil.  50 cents for each sum Of Shs. 500/- or part thereof involved not exceeding the maximum of Shs. 20/-
11.	BILL OF EXCHANGE, not being a bond, bank note or currency note.	30 cents.
12.	BILL OF LADING (including a through bill of lading).	Sh. 1/-.
	Exemptions (a) Bill of lading when the goods therein described are received at a place within the limits of any port within the meaning of the Customs Management and Transfer Tax Act, 1952, and are to be delivered at another place within the limits of the same port. (b) Bill of lading when executed out of Tanganyika and relating to property to be delivered in Tanganyika.	<i>Note.</i> -If a bill of lading is drawn in parts the proper stamp therefor must be borne by each one of the set.
13.	BILL OF SALE-	
	(1) Absolute.	The same duty as a Conveyance (No- 22).
	(2) Byway of security.	The same duty as a Mortgage (No. 39).
	(3) By way of collateral security for every sum of Shs. 2,000/- or part thereof secured.	Shs 2/- but not exceeding Shs. 20/-.
14.	BOND, not being a Debenture (No. 26) and not being otherwise provided for by this Ordinance or by any Rules of Court. See Administration Bond (No. 2), Bottomry Bond (No. 15), Customs Bond (No. 25), Indemnity Bond (No. 33), Respondentia Bond (No. 54), Security Bond (No. 55).  Exemptions (a) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensum or annum. (b) Bail Bonds in criminal cases, recognizances to prosecute or give evidence, or recognizances for personal appearance or otherwise issued or taken by the police under the Criminal Procedure Code.	Twice the duty on a Mortgage (No. 39) for the same amount.
15.	BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Mortgage (No. 39) for the same amount.
16.	CANCELLATION-INSTRUMENT OF, if attested and not otherwise provided for- (a) if the duty with which the original was chargeable does not exceed Shs. 20/- (b) in any other case See also Release (No. 53), Revocation of Settlement (No. 56(b)), Surrender of Lease (No. 59), Revocation of Trust (No. 63(B)).	The same duty as the original. Shs. 20/-.

Item No.	Description of Instruments	Proper Stamp Duty
17.	CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil Court.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the purchase money only.
18.	CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. See also Letter of Allotment of Shares (No. 35).	Sh. 1/-.
19.	CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer) where by a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Shs. 5/-.
20.	CHEQUE.	30 cents.
21.	COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors, or a Deed of Agreement under the Deeds of Arrangement Ordinance.	Shs. 40/-.
22.	CONVEYANCE, not being a transfer charged or exempted under No. 60- Where the amount or value of the consideration for such conveyance does not exceed Shs. 100/-. Where it exceeds Shs. 100/- and does not exceed Shs. 200/-. Where it exceeds Shs. 200/- and does not exceed Shs. 400/-. Where it exceeds Shs. 400/- and does not exceed Shs. 600/-. Where it exceeds Shs. 600/- and does not exceed Shs. 800/-. Where it exceeds Shs. 800/- and does not exceed Shs. 1,000/-. Where it exceeds Shs. 1,000/- and does not exceed Shs. 1,200/-. Where it exceeds Shs. 1,200/- and does not exceed Shs. 1,400/-. Where it exceeds Shs. 1,400/- and does not exceed Shs. 1,600/-. Where it exceeds Shs. 1,600/- and does not exceed Shs. 1,800/-. Where it exceeds Shs. 1,800/- and does not exceed Shs. 2,000/-. and for every Shs 1,000/- or part thereof in excess of Shs. 2,600/1. Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement, but shall not be less than Shs. 5/-:	Shs. 5/-. Shs. 8/-. Shs. 10/-. Shs. 14/-. Shs. 18/-. Shs. 22/-. Shs. 28/-. Shs. 32/-. Shs. 36/-. Shs. 40/-. Shs. 45/-. Shs. 25/-.

Item No.	Description of Instruments	Proper Stamp Duty
	<p>Provided also that in the case of a decree or order, for or having the effect of an order for, foreclosure, the <i>ad valorem</i> Stamp Duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty, and where <i>ad valorem</i> Stamp Duty is paid upon such decree or order, any conveyance following upon such decree or order shall be dutiable with Shs. 4/-, under the provisions of section 9 of this Ordinance:</p> <p>And provided also that the duty on a conveyance by the liquidator of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be Shs. 10/-</p> <p><i>Exemptions</i></p> <p>Conveyance of any property under the Administrator-General's Ordinance to a trustee, heir or beneficiary if falling under Article 60 (e).</p>	
23.	<p>COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer-</p> <p>(1) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed Shs. 2/-</p> <p>(2) in any other case</p> <p><i>Exemptions</i></p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record purposes.</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths or burials.</p> <p>(c) Copy of, or extract from, any proceedings of a court.</p>	<p>Shs. 2/-.</p> <p>Fifty per centum of the duty payable on the original, the maximum not to exceed Shs. 20/-.</p>
24.	<p>COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid-</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed Shs. 2/-</p> <p>(b) in any other case</p> <p><i>Exemptions</i></p> <p>(a) Counterpart or duplicate prepared and executed solely for purposes of filing and record in the Land Registry, the Registry of Documents or the Mining Registry.</p> <p>(b) Duplicate or copy of any Contract of Service made under the provisions of Employment ordinance.</p>	<p>Shs. 2/-.</p> <p>Fifty Per centum of the duty payable on the original, the maximum. not to exceed Shs. 20/-.</p>

Item No.	Description of Instruments	Proper Stamp Duty
25.	CUSTOMS BOND- (a) where the amount does not exceed Shs. 2,000/-	Shs. 20/-.
26.	DEBENTURE- <i>Explanation.</i> -The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty. (a) If transferable by endorsement or by separate instrument of transfer. (b) If transferable by delivery.  Exemptions A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders: Provided that the debentures so issued are expressed to be used in terms of the said mortgage deed. See also Bond (No. 14) and section 60.	Shs. 30/-.  The same duty as a Mortgage (No. 39) for the same amount. The same duty as a Share Warrant (No. 57).
27.	DEED POLL if attested and not otherwise provided for.	Shs. 20/-.
28.	DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value Shs. 40/-.	Sh. 1 /-.
29.	DIVORCE, INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.	Shs. 15/-
30.	EXCHANGE OF PROPERTY, Instrument of.	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property of greatest value.
31.	FURTHER CHARGE, Instrument of, that is to say, any instrument imposing a further charge on mortgaged property.	The same duty as a Mortgage (No. 39) for a consideration equal to the amount of the further charge secured by such instrument.
32.	GIFT, Instrument of, not being a Settlement (No. 56) or Will or Transfer (No. 60).	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property.
33.	INDEMNITY BOND.	The same duty as a Security Bond (No. 55) for the same amount.

Item No.	Description of Instruments	Proper Stamp Duty
34.	<p style="text-align: center;"><i>Exemptions</i></p> <p>Indemnity Bonds given to the Government, the Community or any corporation or institution of the Community.</p> <p>LEASE, including an under-lease or sub-lease and any agreement to let or sub-let-</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered-</p> <p>(1) where the lease purports to be for a term of less than one year</p> <p>(2) where the lease purports to be for a term of not less than one year but not more than three years</p> <p>(3) where the lease purports to be for a term in excess of three years</p> <p>(4) where the lease does not purport to be for any definite term</p> <p>(5) where the lease purports to be in perpetuity</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved</p> <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p>	<p>Twice the duty on a Mortgage (No. 39) for the whole amount payable or deliverable under such lease.</p> <p>Twice the duty on a Mortgage (No. 39) for the amount or value of the average annual rent reserved.</p> <p>The same as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years of the lease if continued so long.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:</p>

Item No.	Description of Instruments	Proper Stamp Duty
		Provided that in any when an agreement to is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.
	<i>Exemption</i> Claims issued under the Mining Ordinance and regulations made thereunder.	
35.	LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.	50 Cents.
	See also Certificate or other Document (No. 18).	
36.	LETTER OF CREDIT that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.	50 Cents.
37.	LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Shs. 30/-.
38.	MEMORANDUM OF ASSOCIATION OF A COMPANY-	
	(a) if accompanied by articles of association under the law in force in Tanganyika relating to companies	Shs. 20/-.
	(b) if not so accompanied	Shs. 40/-.
	<i>Exemption</i> Memorandum of any Association not formed for profit and registered under the law in force in Tanganyika relating to companies.	
39.	MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Hypothecation, Pawn or Pledge (No. 6), Bottomry Bond (No. 15), Respondentia Bond (No. 54), or Security Bond (No. 55)-	
	(a) where the amount does not exceed Shs. 200/-;	Sh. 1 /-.
	where the amount secured but does not exceeds- exceed-	
	Shs. ... Shs	
	200 ... .. 400	Shs. 2/-
	400 ... .. 600	Shs. 2/50.
	600 ... .. 800	Shs. 3/-.
	800 ... .. 1,000	Shs. 3/50.
	1,000 ... .. 1,200	Shs. 4/-
	1,200 ... .. 1,400	Shs. 4/50.
	1,400 ... .. 1,600	Shs. 5/-
	1,600 ... .. 1,800	Shs. 5/50.
	1,800 ... .. 2,000	Shs. 6/-.
	and for every Shs. 1,000-or part thereof in excess of Shs. 2,000/-;	Shs. 4/-.



Item No.	Description of Instruments	Proper Stamp Duty
	(b) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped-for every sum of Shs. 2,000/- or part thereof secured	Shs. 3/-.
40.	NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 48) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public.	Shs. 10/-
41.	NOTE OR MEMORANDUM, sent by a Broker or Agent to his Principal intimating the Purchase or sale on account of such Principal.	Sh. 1/-
42.	NOTE OF PROTEST BY THE MASTER OF A SHIP See also Protest by the Master of a Ship (No. 49).	Shs. 5/-.
43.	PARTITION, Instrument of. Note.- The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than one shilling. (b) where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a partition. Is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling	Half the duty on a Conveyance (No. 22) for the amount of the value of the separated share or shares of the property.
44.	PARTNERSHIP- A. Instrument of  B. Dissolution of  <i>Explanation</i>  This does not include an assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his co-partners- This is dutiable as a Conveyance (No. 22).	(i) Where the capital does not exceed Shs. 5,000/-, Shs. 20/-. (ii) Any other case, Shs 100/- Shs. 56/-

Item No.	Description of Instruments	Proper Stamp Duty	
		if drawn singly	If drawn in duplicate, for each Part
45.	<b>POLICY OF INSURANCE-</b>		
	A. Sea Insurance (See Section 10).		
	(1) for or upon any voyage-		
	(i) where the premium or consideration does not exceed the rate of one-eighth <i>per centum</i> of the amount insured by the policy;	Shs. 1/-.	50 Cents.
	(ii) in any other case in respect of every full sum of Shs. 10,000/- and also any fractional Part of Shs. 10,000/- insured by the policy;	Shs. 2/-	Shs. 1/-.
	(2) for time-		
	in respect of every sum of Shs. 5,000/- and also any fractional part of Shs-5,000/- insured by the policy-		
	(i) where the insurance shall be made for any time exceeding six months;	Shs. 1/50.	Shs. 1/-.
	(ii) where the insurance shall be made for any time exceeding six months and not exceeding 12 months.	Shs. 4/-.	Shs. 2/50.
	B. policy of Insurance against railway or air accident valid for a single journey only.	Shs. 1/-.	
C. Life Insurance-			
For every sum insured not exceeding Shs. 5,000/- or part thereof insured in excess of Shs. 5,000/-.	Shs. 2/-.		
D. Any Policy of Insurance not specifically provided for (including any re-insurance, by an insurance company with another company by way of indemnity or guarantee against the payment on the original insurance of a certain Part of the sum insured thereby).	Shs. 5/-.		
<i>General Exemption</i>			
Letter of cover or engagement to issue a policy of insurance:			
Provided that unless such letter or engagement bears the stamp prescribed by this Ordinance for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.			
46.	<b>POWER OF ATTORNEY, not being a Proxy (No. 50)-</b>		
	(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting, execution of one or more such documents	Shs. 2/-.	
	(b) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a)	Shs. 5/-.	
	(c) when authorizing not more than five person to act jointly and severally in more than one transaction or generally	Shs. 20/-.	
	(d) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally	Shs. 40/-.	

Item No.	Description of Instruments	Proper Stamp Duty
	<p>(e) when given for consideration and authorizing the attorney to sell any immovable property</p> <p>(f) in any other case</p> <p>(g) revocation of Exemptions                      Authorization on a bank or Post Office Savings Bank permitting one or more persons to another conduct ordinary banking business on account of or others, or a resolution whereby an incorporated company or other body corporate authorizes its director or directors, servant or servants similarly to conduct such business.  <i>Explanation.</i>- For the purposes of this Article more persons that one when belonging to the same firm shall be deemed to be one person.</p>	<p>The same duty as a Conveyance (No. 22) for the amount of the consideration.</p> <p>Shs. 4/- for each person authorized.</p> <p>Shs. 2/-.</p>
47.	PRMMssoRY NOTE.	The same duty as a Bill of Exchange (No. 11).
48.	PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	30 cents.
49.	PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (No. 42).	Shs. 5/-
50.	PROXY empowering any person to vote at any one election of the Members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of- (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contributors to the funds of any institution. <i>Note.</i> - A proxy giving power to demand a poll and vote thereat is dutiable as a power of attorney (No. 46).	Sh. 1/-.
51.	RECEIPT for any money or other property.  <i>Exemptions</i> Receipt- (a) endorsed on or contained in any instrument duly stamped or exempted under the proviso to section 4 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby secured;	The same duty as an acknowledgement of a debt (No. 1).

Item No.	Description of Instruments	Proper Stamp Duty
	<p>(b) for any payment of money without consideration;</p> <p>(c) given by any member of the Defence Forces, or his representative for or on account of any pay, pension, gratuity or allowance;</p> <p>(d) given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance;</p> <p>(e) given for money or securities for money deposited in the hands of a Post Office Savings Bank or any banker, to be accounted for:                      Provided that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for.                      Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security;</p> <p>(f) given by or to the Government, the Community or any corporation or institution of the Community.</p>	
52.	RECONVEYANCE OF MORTGAGED PROPERTY OR RELEASE OR DISCHARGE OF ANY MORTGAGE OR CHARGE.	The duty with which such Mortgage or charge is chargeable but not exceeding Shs. 40/-.
53.	RELEASE, that is to say, any instrument not being a release or discharge charged under article 52 or such release as is provided for by section 32 whereby a person renounces a claim upon another person or against any specified property.	Half the duty on a Conveyance (No. 22) for the amount or value of the property.
54.	RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board of a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Mortgage (No. 39) for the amount of the loan secured.
55.	SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other Property received by virtue thereof or executed by a surety to secure the due performance of a contract- (a) when the amount secured does not exceed Shs. 2,000/; (b) in any other case.	Twice the duty on a Mortgage (No. 39) for the amount secured. Shs. 20/-

Item No.	Description of Instruments	Proper Stamp Duty
	<p style="text-align: center;"><i>General Exemptions</i></p> <p>Bond or other instrument, when executed-</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem or annum;</p> <p>(b) executed by Officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p> <p>56. SETTLEMENT-</p> <p>A. Instrument of (including a deed of dower).</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Deed of dower executed on the occasion of a marriage between Mohammedans.</p> <p>B. Revocation of.</p> <p>See also Trust (No. 63).</p> <p>57. SHARE WARRANTS to bearer issued under the law in force in the Territory relating to companies.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Share warrant when issued by a company under the law in force in the Territory relating to companies, to have effect only upon payment, as composition for the duty of-</p> <p>(a) three-quarters <i>per centum</i> of the whole subscribed capital of the company; or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-three-quarters <i>per centum</i> of the additional capital so issued.</p> <p>58. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property settled:</p> <p>Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.</p> <p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property concerned but not exceeding twenty shillings.</p> <p>Three-quarters of the duty payable on a Conveyance (No. 22) for a consideration equal to the nominal amount of the shares specified in the warrant.</p> <p>Sh 1/-.</p>

Item No.	Description of Instruments	Proper Stamp Duty
59.	<p>SURRENDER OF LEASE-</p> <p>(1) without consideration-</p> <p>(a) when the duty with which the lease is chargeable does not exceed twenty shillings;</p> <p>(b) in any other case;</p> <p>(2) with consideration.</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	<p>The duty with which such lease is chargeable.</p> <p>Shs. 40/-.</p> <p>The same duty as a Conveyance (No. 22) for the amount of the consideration in addition to the duty chargeable under subsection (1) (a) or (b) of this Article.</p>
60.	<p>TRANSFER (whether with or without consideration)-</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures whether the debenture is liable to duty or not;</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance-</p> <p>(1) if the duty on such bond, mortgage-deed or policy does not exceed ten shillings;</p> <p>(2) in any other case;</p> <p>(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary;</p> <p>(e) of any property under the Administrator-General's Ordinance to a trustee, heir, or beneficiary:</p> <p>Provided that in any case where an agreement for sale is stamped with the <i>ad valorem</i> duty required for a transfer, and a transfer in pursuance of such agreement is subsequently executed, the duty on such transfer shall be reduced by the amount of the duty paid on such agreement, but shall not be less than one shilling:</p> <p>Provided also that the duty on a transfer by the liquidator of a company in liquidation of property forming part of the assets of the company to a share-holder in the course of the dissolution of the company shall be ten shillings.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Transfers by endorsement-</p> <p>(1) of a bill of exchange, cheque or promissory note;</p> <p>(2) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(3) of a policy of insurance.</p>	<p>The same duty as a Mortgage (No. 39) for a consideration equal to the value of the shares.</p> <p>The same duty as a Mortgage (No. 39) for a consideration equal to the face amount of the debenture.</p> <p>The duty with which such bond, mortgage-deed or policy of insurance is chargeable.</p> <p>Shs. 20/-.</p> <p>Shs. 20/-.</p> <p>Shs. 20/-.</p>
61.	<p>TRANSFER OF LEASE by way of assignment and not by way of under-lease.</p>	<p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the consideration for the transfer.</p>

Item No.	Description of Instruments	Proper Stamp Duty
62.	<p>TRIBUTE AGREEMENT-</p> <p>(a) With respect to claims-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one-hundredth part of such value reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(ii) where the holder reserves a proportion of the profits of working, for every one-hundredth part of the amount of the profits reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(b) With respect to mining leases-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one-hundredth part of the value reserved, or fraction of such one-hundredth part.</p> <p>(ii) where the holder reserves a proportion of the profits of the working, for every one-hundredth part of the amount of the profits reserved, or fraction of such one-hundredth part.</p> <p>(c) Where, in any such agreement, the consideration or part thereof is specified in terms of rent.</p>	<p>Shs. 4/- but not less than Shs. 40/- for each claim.</p> <p>Sh. 1/- but not less than Shs. 40/- for each claim.</p> <p>20 cents for each acre contained in the lease, or part thereof, tributed, but not less than Shs. 100/-.</p> <p>5 cents for each acre contained in the lease, or part thereof, tributed, but not less than Shs. 80/-.</p> <p>The same duty as a lease in addition to the duty (if any) payable under paragraphs (a) or (b) above.</p>
63.	<p>TRUST-</p> <p>A. Declaration of-of, or concerning any property when made by any writing not being a Will.</p> <p>B. Revocation of-of, or concerning any property when made by any instrument other than a Will. See also Settlement (No. 56).</p>	<p>Twice the duty on a Mortgage (No. 39) for a sum equal to the amount or value of the property concerned, but not exceeding Shs. 100/-.</p> <p>Twice the duty on a Mortgage (No. 39) for a sum equal to the amount or value of the property concerned, but not exceeding Shs. 50/-.</p>
64.	<p>WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.</p>	<p>Shs. 2/-.</p>
65.	<p>ANY INSTRUMENT (if attested) not otherwise provided for.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Wills, codicils of wills, or other testamentary instruments.</p>	<p>Shs. 20/-.</p>

## PART IX

## AMENDMENTS TO THE SALES TAX ACT, 1969

- Construction and commencement Acts 1969 No. 30
- 85.** This Part shall be read as one with the Sales Tax Act, 1969, and shall come into operation on the first day of July, 1970.
- Section 2 of Acts 1969 No. 30 amended
- 86.** Section 2 of the Sales Tax Act, 1969 is amended by adding immediately below subsection (3), the following subsection:-
- "(4) For the avoidance of doubts it is hereby declared that the terms "manufacturer" "importer" and "registered dealer" shall include any person to whom a scheduled article in respect of which tax has not been paid passes by operation of law or on assignment or transfer of business or by way of any transaction which is not a sale for the purposes of this Act."
- Section 21 of Acts 1969 amended
- 87.** Section 21 of the Sales Tax Act, 1969 is amended by adding immediately below subsection (2) the following subsection:-
- "(3) For the purposes of subsection (2) tax shall be computed on all the scheduled articles fisted in a monthly return submitted in accordance with the provisions of subsection (3) of section 18, as if all such articles were sold in one consignment or lot, and the provisions of subsection (2) shall apply accordingly."
- Section 22 of Acts 1969 No. 30 amended
- 88.** Section 22 of the Sales Tax Act, 1969 is amended by adding immediately below subsection (6) the following subsection:-
- "(7) Where, in the opinion of the Minister, it is impracticable to determine the normal price of any scheduled article in accordance with the provisions of subsection (3), the normal price of such article, for the purposes of this section, shall be such as the Minister may, after consultation with the Minister for the time being responsible for commerce, by order determine, and any such order made by the Minister shall be conclusive proof of the fact that the normal price of the article specified in such order is the price so determined by the Minister."
- New section 25A added
- 89.** The Sales Tax Act, 1969 is amended by adding immediately below section 25 the following new section:-
- "Summary recovery
- 25A.-(1) Where any tax or penalty payable under this Act, is due from any person and such person has failed to pay the amount of such tax or penalty and-
- (a) no appeal in relation to such person's liability to such tax for payment of such tax or penalty is pending, or if there has been an appeal, such appeal has been disposed of and the tax or penalty is payable in accordance with the decision of the Appeals Tribunal; and



- (b) any time allowed by this Act for an appeal to the Appeals Tribunal has expired,

the Commissioner may lodge in a court of a resident magistrate having jurisdiction over the area in which the person from whom such amount is due ordinarily resides or carries on business or works for gain, a certificate signed by him and stating-

- (i) the name and address of the person from whom the tax or penalty is due; and
- (ii) the amount of the tax or penalty due; and
- (iii) the fact that any time allowed by this Act for an appeal to the Appeals Tribunal has expired and no appeal has been made to the Appeals Tribunal or that if an appeal has been made to the Appeals Tribunal, the amount of the tax or penalty due is due in accordance with the decision of the Appeals Tribunal,

and upon such certificate being lodged in such court, such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon at 12 per centum per annum, from the date on which such certificate is filed until the date of payment, and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(2) The provisions of subsection (1) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(3) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (1) shall be conclusive evidence of the truth of the statements contained in such certificate.

(4) The method for recovery of tax or penalty prescribed by this section shall be without prejudice to any other method for recovery of such tax or penalty."

**90.** Section 26 of the Sales Tax Act, 1969 is amended-

- (a) in paragraph (a) of subsection (1) by deleting the word "five" which occurs in the first line, and substituting therefor the word "twenty";
- (b) in paragraph (b), of subsection (1) by deleting the word "one" which occurs in the third line, and substituting therefor the word "two".

Section 26  
of Acts 1969  
No. 30  
amended

Section 43  
of Acts 1969  
No. 30  
amended

**91.** Section 43 of the Sales Tax Act, 1969 is amended by inserting immediately after the words "under this Act," which occur in the third line, the words "exercise such powers as the Minister may, by regulations made under section 66 confer upon proper officers, and until such time as regulations conferring such powers are made,"

section 47  
of Acts 1969  
No. 30  
amended

**92.** Section 47 of the Sales Tax Act, 1969 is amended by adding immediately below subsection (4) the following subsections: -

"(5) Where an appeal under this section is an appeal against a decision of the Commissioner requiring the person appealing to pay any sum of money by way of tax or penalty, the Appeals Tribunal shall not proceed to hear and determine such appeal until it is satisfied that the amount in dispute has been deposited with the Commissioner."

Section 56  
of Acts 1969  
No. 30  
amended

**93.** Section 56 of the Sales Tax Act, 1969 is amended in subsection (1)-

- (a) by inserting immediately after the word "refuses" in paragraph (c), the words "or fails";
- (b) by deleting the comma at the end of paragraph (m), substituting therefor a semi-colon and adding immediately below paragraph (m) the following new paragraphs:-

"(n) makes or causes to be made any declaration, certificate, application, return, account or other document, which is false or incorrect in any particular-

- (o) when required in accordance with the provisions of this Act to answer any question put to him by a proper officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;
- (p) in any way is knowingly concerned in any fraudulent evasion of the payment of any tax,
- (q) obtains remission, rebate or refund of tax which to his knowledge he is not entitled to obtain;
- (r) makes any false statement or false representation in order to obtain any remission, rebate or refund of tax;
- (s) acquires possession of, keeps, conceals, removes, or in any way deals with, any scheduled article on which the full tax has not been paid, contrary to the provisions of this Act;
- (t) counterfeits or in any way falsifies, or knowingly uses when counterfeited or in any way falsified, any document required, issued or used for the purposes of this Act;
- (u) being an importer, manufacturer or registered dealer-

- (i) uses, keeps, or provides, any false or unjust scales, weighing or measuring instruments, weights or measures; or
- (ii) by any means prevents, or contrives to prevent, the proper officer from taking a just and true account of, or making proper examination of, any scheduled article or material, used in the manufacture of a scheduled article;
- (v) cuts away, casts adrift, destroys, damages, defaces, or in any way interferes with, any aircraft, vessel, vehicle, instrument, or other thing, used for the purposes of the detection or Prevention of offences under this Act or under regulations made hereunder,"

**94.** The Sales Tax Act, 1969 is amended by adding immediately below section 59, the following new section: -

New section  
59A added

"Com-  
missioner  
may  
compound  
offences  
without  
agreement

**59A.**-(1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that-

- (a) such sum of money shall not be less than two hundred shillings or more than the aggregate amount of one-half of the maximum fine provided for such offence, and the whole of the amount of the tax or penalty, if any, due;
  - (b) the power conferred by this section may be exercised whether or not the person admits that he has committed the offence;
  - (c) the Commissioner shall give the person from whom he receives such sum of money, a receipt therefor
- (2) Where the commissioner compounds an offence under this section he may, if he thinks fit so to, do, order the forfeiture of anything liable to forfeiture in connection with such offence.
- (3) where an offence is compounded in accordance with subsection (1), and proceedings are brought against the offender for the same offence, it shall be a good defence for such offender, if he proves to the satisfaction of the court that the offence with which he has been charged has been compounded under subsection (1).
- (4) where any person is aggrieved by any order made under subsection (1), he may, within thirty days of such order being made, appeal against such order to the High Court, and the provisions of part X of the Criminal Procedure Code shall apply *mutatis mutandis* to every such appeal, as if it were an appeal against the decision of a district court in the exercise of its original criminal jurisdiction."

Section 66  
of Acts 1969  
No. 30  
amended

**95.** Section 66 of the Sales Tax Act, 1969 is amended by deleting subsection (2) and substituting therefor the following subsection:-

"(2) The Minister may annex to the breach of any regulation made under subsection (1), penalties not exceeding the penalties, (including the forfeiture of the scheduled article in respect of which the offence is committed) prescribed by section 57 for an offence under this Act."

New section  
67A and 67B  
amended

**96.** The Sales Tax Act, 1969 is amended by adding immediately below section 67, the following new sections-

"Protection of officers exercising powers under this Act 67A. No matter or thing done by the Commissioner or any other public officer or any person to whom the Commissioner has delegated his powers under section 67, shall if done *bona fide* in the execution or purported execution of the provisions of this Act or any regulations made hereunder, subject the Commissioner or such public officer or such other person to any action, liability, claim or demand whatsoever.

"Powers to prosecute 67B. In addition to persons who may, under the Criminal Procedure Code, prosecute any person for a criminal offence, the Commissioner or any person authorized in writing by the Commissioner, shall have power to prosecute for offences under this Act or under any regulations made hereunder."

### PART X

#### AMENDMENTS TO THE HOTEL ACCOMMODATION (IMPOSITION OF LEVY) ACT, 1962

Construction and commencement Cap. 475 Section 2 of Cap. 475 amended

**97.** This part shall be read as one with the Hotel Accommodation (Imposition of Levy) Act, 1962 (hereinafter referred to as the principal Act) and shall come into operation on the 1st July, 1970.

**98.** Section 2 of the principal Act is amended-

- (a) by renumbering it as subsection (1) of section 2;
- (b) by adding immediately below the definition "adult", the following definition -  
" 'Commissioner' means the Commissioner for levy imposed by this Act;"; and
- (c) by deleting the definition "Minister" and substituting therefor the following definition: -  
" 'Minister, means the Minister for the time being responsible for finance";
- (d) by adding the following subsection immediately below subsection (1) (as renumbered):-  
"(2) In any case where there is a dispute as to the normal charge for bed and breakfast per person per night in respect of any hotel, the Commissioner shall determine such normal charge, and the determination of the Commissioner shall be final and conclusive."

- 99.** The principal Act is amended by adding immediately below section 2 of the following new section: -  
 "Commis- 2A.-(1) The Principal Secretary to the Treasury shall be sioner the Commissioner.  
 (2) The Commissioner may, by writing under his hand, delegate any of his functions under this Act to any public officer."
- New section 2A added
- 100.** Section 3 of the principal Act is amended-  
 (a) in subsection (1) by deleting the words of two shillings" and of substituting therefor the words "at the rates prescribed in the Schedule hereto";  
 (b) in subsection (3) by deleting the words "Tourist Board" and substituting therefor the word "Commissioner"
- Section 3 of Cap. 475 amended
- 101.** Section 4 of the principal Act is amended by deleting the words "Any member of the Tourist Board, or any person employed by the Tourist Board who is authorized by such Board" which occur in the first two lines and substituting therefor the words "The Commissioner or any person authorized by the Commissioner"
- Section 4 of Cap. 475 amended
- 102.** The principal Act is amended by adding immediately below section 4 the following new sections: -  
 "Penalties 4A.-(1) Where any levy payable under this Act has been collected by the person required by the regulations to collect the levy and such person fails to pay the whole or any part of the levy collected by him to the Commissioner, or as the Commissioner may direct, within the time by which it is required to be paid-  
 (a) an additional levy equal to 25 per centum of the unpaid amount of the levy shall thereupon become and be payable by way of penalty by the person by whom such amount of the levy was collected;  
 (b) if such amount remains unpaid by such person for more than a month after the date upon which it is required to be paid, the rate of the additional levy prescribed by paragraph (a) shall be increased by twenty-five per centum for the second and each succeeding month after such date, or any part of such second or succeeding month, during which such amount remains unpaid, and such additional levy by way of penalty shall become and be payable accordingly.  
 (2) Any sum payable by way of penalty under this section shall for the purposes of this Act be deemed to be a levy and shall be collected and recoverable accordingly.  
 (3) The Commissioner may remit the whole or part of any penalty payable under this section.  
 (4) For the purposes of this section payment of levy shall be deemed to have been made by the person by whom it has been collected only when such payment is received by the Commissioner.
- New section 4A, 4B, 4C and 4D added

Failure to collect levy

4B.-(1) Any person who is, by regulations made hereunder, required to collect levy, fails to collect such levy from any person liable to pay the same in respect of such person's occupation of sleeping accommodation in the hotel in question, the person so liable to collect the levy shall himself be liable to pay the amount of the levy not collected by him and shall for that purpose be deemed to have collected the levy, and in addition thereto shall be liable to pay by way of penalty five times the amount of the levy not collected by him.

(2) The Commissioner may remit in whole or part the penalty payable under this section.

Recovery of levy and penalty

4C.-(1) Any levy collected or deemed to have been collected by any person and any penalty payable by him under this Act shall be a debt due to the Government and may be recovered from such person as a civil debt by a suit at the instance of the Commissioner or any person authorized by the Commissioner in that behalf.

(2) Without prejudice to the method of recovery of levy and penalties prescribed by subsection (1), where any amount of levy or penalty is due from any person the Commissioner may file in a court of a resident magistrate having jurisdiction over the area in which the person from whom such amount is due ordinarily resides or carries on business or works for gain, a certificate stating-

- (a) the name and address of the person from whom such amount is due; and
- (b) the amount due,

and upon such certificate being lodged in such court such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon at 12 per centum per annum from the date on which such certificate is filed until the date of payment, and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(3) The provisions of subsection (2) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of resident magistrate.

(4) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (2) shall be conclusive evidence of the truth of the statements contained in such certificates.

Where offences is committed by body Corporate

4D. Where any offence under this Act or under any regulations made hereunder is committed by a body corporate then, as well as the body corporate, any person who, at the time of the commission of the offence was concerned, as a director or an officer, with the management of the affairs of such body corporate shall be guilty of the offence and be liable to be proceeded against and punished accordingly, unless he proves to the satisfaction of the court that he had no

knowledge, and could not by the exercise of reasonable diligence have had knowledge, of the commission of the offence.

Commis-  
sioner may  
compound  
offence

**4E.**-(1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that-

- (a) such sum of money shall not be less than Shs. 100/- or more than an aggregate of half of the maximum fine provided for such offence and the whole of the amount of any levy or penalty due from such person;
- (b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;
- (c) the Commissioner shall give to the person from whom he receives such sum of money a receipt therefor.

(2) Where an offence is compounded in accordance with the provisions of subsection (1), and any proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), he may, within thirty days of such order being made appeal against such order to the High Court and the provisions of Part X of the Criminal Procedure Code shall apply *Mutatis Mutandis* to every such appeal as if it were an appeal against sentence passed by a district court in the exercise of its original jurisdiction."

Cap. 20

**103.** Section 5 of the principal Act is amended in subsection (2) by deleting paragraph (b) and substituting therefor the following paragraph: -

Section 5  
amended

"(b) may contain penalties for the breach thereof of not exceeding a fine of twenty thousand shillings or imprisonment for a term not exceeding five years or both such fine and imprisonment.-

**104.** The principal Act is amended by adding at the end thereof, the following Schedule: -

Schedule  
added

"SCHEDULE

RATES OF LEVY

(Section 3 (1))

- |   |          |
|---|----------|
| 1. Where the normal charge for bed and breakfast per Person does not exceed Shs. 50/- per night ... ..                        | Shs. 2/- |
| 2. Where the normal charge for bed and breakfast per Person exceeds Shs. 50/- but does not exceed Shs. 75/- per night ... ..  | Shs. 3/- |
| 3. Where the normal charge for bed and breakfast per Person exceeds Shs. 75/- but does not exceed Shs. 100/- per night ... .. | Shs. 4/- |
| 4. Where the normal charge for bed and breakfast per person exceeds Shs. 100/- per night ... ..                               | Shs. 5/- |

Transitional provisions

**105.** Until such time as the regulation made under the principal Act are amended all such regulations shall be construed as if references therein to the Tanganyika National Tourist Board were references to the Commissioner.

Passed in the National Assembly on the twenty-fourth day of June, 1970.

  
Msekwa  
Clerk of the National Assembly

