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Laws

Act

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1981

# The Finance Act, 1981

Tanzania, United Republic

Ministry of Finance

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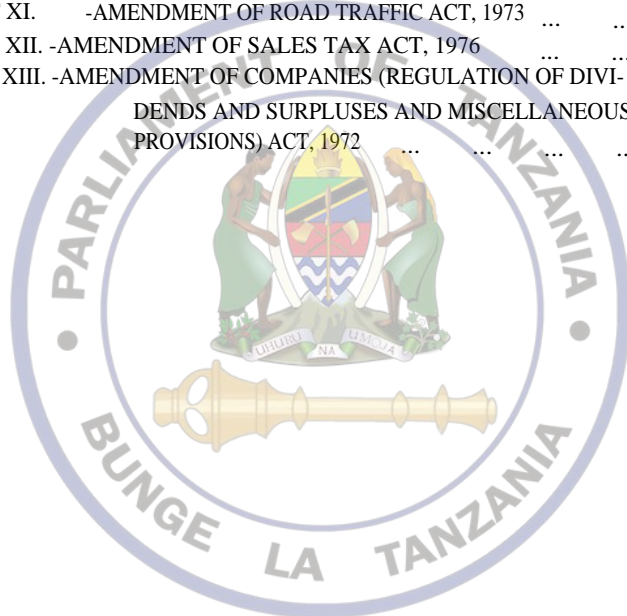
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**THE FINANCE BILL, 1981**

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## THE UNITED REPUBLIC OF TANZANIA



No. 12 OF 1981

I ASSENT,

*Julius Nyerere*  
 .....  
 President

7TH SEPTEMBER, 1981

**An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to provide for matters connected with them**

[.....]

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

**PART I**

## PRELIMINARY

1.-(1) This Act may be cited as the Finance Act, 1981.

short title

(2) The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the respective Parts.

**PART II**

## AMENDMENT OF BUSINESS LICENSING ACT, 1972

2. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

Construc-  
tion and  
commence-  
ment Acts,  
1972 No. 25

3. Section 10 of the Business Licensing Act, 1972, is hereby amended-

(a) In sub-section (2), by deleting the full-stop which occurs at the end of the sub-section, substituting for it a comma and adding, immediately after the comma, the passage "subject to the provisions of sub-section (3).";

(b) by adding, immediately after sub-section (2), the following new sub-section:

"(3) The Minister may, by order published in the Gazette, provide for the maximum penalty which any licensing authority may remit and any conditions which may be

imposed upon 'such remissions and every licensing authority shall, in considering whether or not to remit any Penalty under sub-section (2), comply with the provisions of any order made under this sub-section"

### PART III

#### AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construction  
and com-  
menceinent  
Acts,  
1976  
No. 12  
Amendment  
of section 5

**4.** This Part shall be read as one with the Customs Tariff " 1976- and shall be deemed to have come into operation on the nineteenth day of June, 1981.

**5.** Section 6 of the Customs Tariff Act, 1976, is hereby amended-

(a) in sub-section (5) by deleting the full - stop which occurs at the end of that subsection and substituting for it a semi-colon, and adding after a the following passage:

"but the commissioner shall not grant a remission or rebate of any import duty or suspended duty in excess of the maximum amount remittable under this \*Section, which may be specified by the Minister by order Published in the *Gazette*.";

(b) by adding, immediately after subsection (5), the following n' subsections:

"(6) The Commissioner -shall, as soon as may be after he has granted any remission or rebate, or made a refund of any import duty, or suspended duty, prepare and submit to the Minister a, full report on the matter, setting out the circumstances and the reasons leading to Or justifying the remission, rebate or, as the case may be, refund.

(7) Upon receipt of a report submitted to him pursuant to subsection (6), the Minister may give such direction, to the Commissioner, in relation to, the subject matter of the report, as he sees fit and may, in addition' take any other action which he deems necessary-

(8) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court""

Amendment  
of First  
Schedule

**6.** The Schedule to the Customs Tariff Act, 1976, is hereby amended by deleting all the present rate of import duty or suspended duty as the case may be, Payable in relation to every article specified in the column beaded "Tariff Heading", and-

(a) in the case of each of the articles in respect of which the rate of the duty payable is 15%", substituting for that rate, in each case. the rate "20%";

- (b) in the case of each of the articles in respect of which the rate of the duty payable is "50%", substituting for that rate, in each case, the rate " 60%", and
- (c) in the case of each of the articles in respect of which the rate of the duty payable is "100%", substituting for that rate in, each case, the rate " 120 % "

#### PART IV

##### AMENDMENT OF THE EXPORT TAX ACT, 1974

**7.** This Part shall be read as one with the Export Tax Act, 1974, and shall be deemed to have come into operation the nineteenth day of June, 1981.

**8.** section 5 of the Export Tax Act, 1974, is hereby amended-

- (a) in subsection (3), by deleting the full-stop which occurs at the, end of that subsection and substituting for it a semi-colon, and adding after it the following passage:

"but the Commissioner or a proper officer authorized by him in that behalf shall not remit the penalty in excess of the maximum amount of penalty remittable under this section which may be specified by the Minister by order published in the Gazette. ,

- (b) by adding immediately after subsection (3), the following new subsections:

(4) The Commissioner, or proper officer authorized by him, in that behalf, shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(5) Upon receipt of a report submitted to him pursuant to, subsection (4), the Minister may give such directions to the Commissioner, in relation to the subject-matter of the report as he sees fit and may, in addition, take any other action which he deems necessary.

(6) No action taken or thing done by the commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court-".

#### PART V

##### AMENDMENT OF THE FOREIGN TRAVEL LEVY ACT, 1979

**9.** This Part shall be read as one with the Foreign Travel Levy Act, 1979, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

Construction  
and com-  
mencement  
Acts, 1974  
No. 17  
Amendment  
of section 5

Construction  
and com-  
mencement  
Act, 1979  
No. 13

Addition  
of new  
section 14

**10.** The Foreign Travel Levy Act, 1979, is hereby amended by adding, immediately after section 13, the following new section:-

"Refund  
of Levy

**14.**-(1) Subject to the provisions of this section and of any regulations made under this Act, the Principal Secretary to the Treasury may grant a refund of any foreign travel levy--

- (a) which, or a part of which, is paid in error;
- (b) which is paid by a person who is otherwise exempted from liability to pay it; or
- (c) if the air journey in respect of which it is paid does not take place.

(2) No refund (A foreign travel levy shall be granted under this section unless the Principal Secretary to the Treasury is satisfied-

- (a) that approval to undertake foreign travel was given, by the Bank of Tanzania and the foreign travel levy was actually paid;
- (b) that after obtaining approval for foreign travel and payment of the foreign travel levy, the air ticket was not purchased or was returned and the fare refunded or the aircraft hired was not used for foreign travel, or
- (c) that the amount paid exceeded the sum which should have been paid as foreign travel levy. or
- (d) that the person who paid the foreign travel levy is exempt from paying it or should not have paid it.

(3) No refund shall be granted under this section unless the person claiming the refund presents his claim within twelve months from the date on which the foreign travel levy was paid.

(4) The Minister shall, by regulations made under section 13 provide for the manner and the procedure for the making and dealing with applications for refund of foreign travel levy, and may in those regulations provide for the payment of such fee as he may specify.

(5) Notwithstanding sub-section (3), a bona fide application for refund of foreign travel levy made at any time before, or within six months from, the commencement of this section shall not be refused on the ground only that more than twelve months have elapsed since the levy was paid."

**PART VI**

## AMENDMENT OF THE HOTEL LEVY ACT, 1972

**11.** This part shall be read as one with the Hotel Levy Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

Construction  
and com-  
mencement  
Acts, 1972  
No. 23

**12.** Section 8 of the Hotel Levy Act, 1972, is hereby amended-  
(a) by deleting subsection (3) and substituting for it the following'-

Amendment  
of section 8

"(3) The Commissioner may remit in whole or in part any penalty payable under this section; but the remission shall not be in excess of the maximum amount remittable under this section, which may be specified by the Minister by order published in the *Gazette*."

(c) by adding, immediately after subsection (4), the following new subsection:

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission."

(6) Upon receipt of a report submitted to him pursuant to subsection (5), the Minister may give such directions to the Commissioner, in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court."

**PART VII**

## AMENDMENT OF THE INCOME TAX ACT, 1973

**13.**-(1) This Part shall be read as one with the income Tax Act, 1973, and shall, subject to subsection (2), be deemed to have come into operation on the nineteenth day of June, 1981.

Construction  
ad com-  
mencemnt  
Acts, 1973  
No. 33

(2) Section 18 shall be deemed to have come into operation on the first day of July, 1981 -

**14.** Section 8 of the Income Tax Act, 1973, is hereby amended in subsection (5), by deleting the words "twenty five per cent" which occur in the proviso to that subsection, and substituting for them the word "one-half".

Amendment  
of section 8



Amendment  
of section 19

**15.** Section 19 of the Income Tax Act, 1973 is hereby amended in subsection (4) by inserting a comma immediately after the word "fees" which appears in the fifth line and adding immediately after that comma the following passage "rent, premium of like consideration".

Amendment  
of section 116

**16.** Section 116 of the Income Tax, 1973, is hereby amended-

- (a) in paragraph (e), by adding immediately after the word "document" which occurs in the second line, a comma And the words "information or any particulars";
- (b) in paragraph (h), by deleting the full-stop which occurs at the end of the paragraph, and substituting for it a semi-colon; and
- (c) by adding, immediately after paragraph (b), the following new paragraph: -
  - (i) fails or refuses to comply with the provisions of section 610A) or (1B) in relation to the issue of receipts for payment received or the keeping of the duplicate copies of the receipts issued."

Amendment  
of Third  
Schedule

**17.** The Third Schedule to the Income Tax Act, 1973, is amended by deleting HEAD B of that Schedule and substituting for it the following HEAD: -

**"HEAD B**

**RATES OF TAX**

" 1. The individual rates of tax shall be: -

<i>Monthly Income</i>	<i>Rate Payable .</i>
Where such income exceeds Shs. 600/- ... ..	<i>Nil</i>
Where such income exceeds Shs. 600/- but does not exceed Sh. 601/- ... ..	Shs. 0/20
Where such income exceeds Shs. 601/- but does not exceed Shs. 602/- ... ..	Shs. 0/40
Where such income exceeds Shs. 602/- but does not exceed Shs. 603/- ... ..	Shs. 0/60
Where such income exceeds Shs. 603/- but does not exceed Shs. 604/- ... ..	Shs. 0/80
Where such income exceeds Shs. 604/- but does not exceed Shs. 605/- ... ..	Shs. 1/00
Where such income exceeds Shs. 605/- but does not exceed Shs. 606/- ... ..	Shs. 1/20
Where such income exceeds Shs. 606/- but does not exceed Shs. 607/- ... ..	Shs. 1/40
Where such income exceeds Shs. 607/- but does not exceed Shs. 608/- ... ..	Shs. 1/60
Where such income exceeds Shs. 608/- but does not exceed Shs. 609/- ... ..	Shs. 1/80
Where such income exceeds Shs. 609/- but does not exceed Shs. 610/- ... ..	Shs. 2/00



<i>Monthly Income</i>	<i>Rate Payable</i>
Where such income exceeds Shs. 610/- but does not exceed Shs. 611/- ... ..	Shs. 2/20
Where such income exceeds Shs. 611/- but does not exceed Shs. 612/- ... ..	Shs. 2/40
Where such income exceeds Shs. 612/- but does not exceed Shs. 613/- ... ..	Shs. 2/60
Where such income exceeds Shs. 613/- but does not exceed Shs. 614/- ... ..	Shs. 2/80
Where such income exceeds Shs. 614/- but does not exceed Shs. 615/- ... ..	Shs. 3/00
Where such income exceeds Shs. 615/- but does not exceed Shs. 616/- ... ..	Shs. 3/20
Where such income exceeds Shs. 616/- but does not exceed Shs. 617/- ... ..	Shs. 3/40
Where such income exceeds Shs. 617/- but does not exceed Shs. 618/- ... ..	Shs. 31/0
Where such income exceeds Shs. 618/- but does not exceed Shs. 619/- ... ..	Shs. 3/80
Where such income exceeds Shs. 619/- but does not exceed Shs. 620/- ... ..	Shs. 4/00
Where such income exceeds Shs. 620/- but does not exceed Shs. 1,000/- ... ..	Shs. 4/- and in addition to it 20 per centum of the amount in excess of Shs. 620/-
Where such income exceeds Shs. 1,000/- but does not exceed Shs. 2,000/- ... ..	Shs. 80/- and in addition to it, 25 per centum of the amount in excess of Shs. 1,000/-
Where such income exceeds Shs. 2,000/- but does not exceed Shs. 3,000/- ... ..	Shs. 330/- and in addition to it, 30 per centum of the amount in excess of Shs. 2,000/-
Where such income exceeds Shs. 3,000/- but does not exceed Shs. 4,000/- ... ..	Shs. 630/- and in addition to it, 35 per centum of the amount in excess on Shs. 3,000/-
Where such income exceeds Shs. 4,000/- but does not exceed Shs. 5,000/- ... ..	Shs. 980/- and in addition to it, 50 per centum of the amount in excess of Shs. 4,000/-
Where such income exceeds Shs. 5,000/- but does not exceed Shs. 6,000/- ... ..	Shs. 1,480/- and in addition to it, 65 per centum of the amount in excess of Shs. 5,000/-
Where such income exceeds Shs. 6,000/- but does not exceed Shs. 7,000/- ... ..	Shs. 2,130/- and in addition to it, 70 per centum of the amount in excess of Shs. 6,000/-

<i>Monthly</i>	<i>Income</i>	<i>Rate Payable</i>
Where such income exceeds Shs. 7,000/- but does not exceed Shs. 8,000/-	... ..	Shs. 2,930/- and in addition to it, 90 per centum, of the amount in excess of Shs. 7,000/-
Where such income exceeds Shs. 8,000/- but does exceed Shs. 9,000/-	... ..	Shs. 3,630/- and in addition to it, 80 per centum of the amount it, excess of Shs. 8,000/-
Where such income exceeds Shs. 9,000/- but does not exceed Shs. 10,000/-	... ..	Shs. 4,430/- and in addition to it, 80 per centum of the amount in excess of Shs. 9,000/-
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 15,000/-	... ..	Shs. 5,230/- and in addition to it, 85 per centum of the amount in excess of Shs. 10,000/-
Where such income exceeds Shs. 15,000/- but does not exceed Shs. 20,000/-	... ..	Shs. 9,480/- and in addition to it, 90 per centum of the amount in excess of Shs. 15,000/-
Where such income exceeds Shs. 20,000/-	... ..	Shs. 13,980/- and in addition to it, 95 per centum of the amount in excess of Shs. 20,000/-

NOTE: Where the income of an individual is not derived solely from employment the tax payable, from his income for any year of income shall be calculated as follows:-

- hi;- , total income in the year of income shall be divided by 12;
- tax shall be assessed on the amount of income arrived at under subparagraph (a) as if such amount of income were his monthly income;
- the tax assessed under paragraph (b) shall be multiplied by 12."

### PART VIII

#### AMENDMENT OF THE LAND (RENT AND SERVICE CHARGE) ACT. 1974

Construction and commencement Acts, 1974 No. 19

18. This Part shall be read as one with the Land (Rent and Service Charge) Act, 1974, and shall be deemed to have, come into operation on the first day of July, 1981.

Repeal and replacement of section 10

19. Section 10 of the Land (Rent and Service Charge) Act, 1974, is repealed and replaced by the following section:

"Payment of land rent

10.-(1) The land rent for any year shall be paid to the Commissioner within sixty days from the date when it becomes due for payment.

(2) Land rent in respect of every land shall be due for payment on the first day of July in every year.

(3) Where, for the purposes of complying with the provisions of section 41 (1) (a) of the Land Registration Ordinance in relation to the registration of a disposition of land, a

Cap. 334

person applies to the Commissioner for his written approval, the Commissioner shall not grant the approval unless he is satisfied that all the land rent payable by the owner in respect of the land in question has been paid."

**20.** Section 11 of the Land (Rent and Service Charge) Act. 1974, hereby amended-

Amendment  
of section 11

(a) in paragraph (b) of subsection (1), by deleting the words "ten per centum" where they occur and substituting for them the words "two per centum"-

(b) in subsection 3, by deleting the full-stop which occurs at the end of that subsection and substituting for it a semi-colon, and adding immediately after it the following passage:

"but the Commissioner -shall not remit the penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in the *Gazette*. ;

(c) by adding, immediately after subsection (4); the following new subsection:

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(6) Upon receipt of a report submitted to him pursuant to subsection (4). the Minister may give such directions to the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be in pursuance of any of the provisions of this section shall subject to review or question by or in any court."

**21.** The Schedule to the Land (Rent and Service Charge) Act. 1974. is hereby amended by deleting paragraph (c) and substituting for it the following:

Amendment  
of Schedule

"(c) in any other case-

(i) if no premium was paid on the grant of the right of occupancy, 121 percent of the economic value of the land comprised in the right of occupancy.

(ii) if a premium was paid on the grant of the right of occupancy, 1 1/2 percent of the economic value of the land comprised in the right of occupancy."

**PART IX**

## AMENDMENT OF THE LAND REGISTRATION ORDINANCE

Construction  
and com-  
mencement  
Cap. 334

**22.** This Part shall be read as one with the Land Registration Ordinance, and shall be deemed to have come into operation on the day on which it is enacted.

Amendment  
of section 41

**23.** Section 41 of the Land Registration Ordinance is hereby amended by deleting subsection (1) of that section and substituting for it the following:

Disposition  
of land

**"41.-(1)** No disposition shall be registered unless:-

- (a) there is furnished to the Registrar a certificate in writing by the Commissioner for Land Rent and Service Charge signifying his approval to the disposition, and
- (b) it has been effected by, deed-
  - (i) in the prescribed form; or
  - (ii) where no form is prescribed, in such form as the Registrar may approve, and

**PART X**

## AMENDMENT OF MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

Construction  
and com-  
mencement  
Acts, 1972  
No. 21

**24.** This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

Amendment  
of section 5

**25.** Section 5 of the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 is hereby amended-

- (a) in subsection 3, by deleting the full-stop which occurs at the end of that subsection and substituting for it a semi-colon, and by adding immediately after it the following passage: -  
-but the Commissioner shall not remit a penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in *Gazette*. ";
- (b) by adding, immediately after subsection (4), the following new subsections: -

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reason leading to or justifying the remission of the penalty.

(6) Upon receipt of a person submitted to him pursuant to subsection (5), the Minister may give such directions W the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any, other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court'.

## PART XI

### AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

26. This Part shall be read as one with Road Traffic Act, 1973.

Construction  
and com-  
mencement  
Acts 1973  
No. 30

27.-(1) Section 64c of the Road Traffic Act, 1973, is amended in subsection (1) by adding, immediately after that subsection, the following new subsection: -

Amendment  
section 6c

"(1) The Principal Secretary to the Treasury may grant a refund of any fees paid for a road licence where he is satisfied that the fees so paid was paid in error."

(2) This subsection shall be deemed to have come into operation on the first day of June, 1979.

28.-(1) The Second Schedule to the Road Traffic Act, 1973 is amended by deleting the whole of category E and substituting for it the following new category: -

Amendment  
Second  
Schedule

"E: A goods vehicle or commercial vehicles including a trailer of a load capacity:

(1) not exceeding 1,500 kilograms	...	...	...	Shs. 600/-
(2) exceeding 1,500 kilograms but not exceeding 2,000 kilograms	...	...	...	Shs. 800/-
(3) exceeding 2,000 kilograms but not exceeding 3,000 kilograms	...	...	...	Shs. 1,200/-
(2) exceeding 3,000 kilograms but not exceeding 4,000 kilograms	...	...	...	Shs. 1,600/-
(5) exceeding 4,000 kilograms but not exceeding 5,000 kilograms	...	...	...	Shs. 2,500/-

## PART XII

### AMENDMENT OF THE SALES TAX ACT, 1976

29. This Part shall be read as one with the Sales Tax Act, 1976, and shall be (teemed to have come into operation on the nineteenth day of June, 1981.

Construction  
and com-  
mencement  
Acts, 1976  
No. 13

30. Section 26 of the Sales Tax Act, 1976, is hereby amended- end of that subsection and substituting for it a semi-colon, and end of that subsection and substituting for it a semi-colon, and adding immediately after it the following passage--

Amendment  
of section 26



"but the Commissioner shall not remit the penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in the *Gazette*."

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

"(4) The Commissioner shall, as soon as he remits any penalty, prepare and submit to the Minister, a full report on the matter, setting out the circumstances and the reasons leading to, or justifying the remission of the penalty.

(5) Upon receipt of a report submitted to him pursuant to subsection (4) the Minister may give such directions to the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action as he deems necessary.

(6) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review of question by or m. any court."

"Amendment  
of First  
Schedule

**31.** The First Schedule to the Sales Tax Act, 1976. is hereby amended-

- (a) in Chapter 22-

- (i) by deleting the sales tax rate in respect of Tariff No. 22.01A and B, which relate to spa waters and aerated waters and other, and substituting for that rate, in each case, the rate "Shs. 4/25 per litre";
  - (ii) by deleting the sales tax rate in respect of Tariff No. 22-02A, which relates to lemonade, flavoured spa waters and flavoured aerated waters, and substituting for that rate the rate "Shs. 4/25 per litre";
  - (iii) by deleting the sales tax rate in respect of Tariff No. 22.02B, which relates to other, and substituting for that rate the rate "Shs. 4/75 per litre";
  - (iv) by deleting the sales tax rate in respect of Tariff No. 22.03A, which relates to beer made from malt, and substituting for that rate "Shs. 24.50 per litre";
  - (v) by deleting the sales tax rates in respect of all items in Tariff Nos. 22.05, 22.06 and 22.07, which relate to wines, and substituting for them, in each case, the rate "100";
- (b) in Tariff No. 24.02 by deleting sub-item A, B, C(2), D and F(2) and the sales tax rates in relation to them and substituting for each of them the following sub-items together with their corresponding sales tax rates:

"A. Cigars, Cheroots and Cigarillos ... ..	Shs. 275 per kg.
B. Cigarettes:	
(1) Crescent and Star Medium manufactured by Tanzania Cigarette Company ... ..	Shs. 112/50 per 1,000 Cigarettes.
(2) Crescent and Star large manufactured by Tanzania Cigarette Company and Za Fahari manufactured by Zanzibar Cigarettes Factory... ..	Shs. 135/- per 1,000 Cigarettes.
(3) Safari Small ... ..	Shs. 137/50 per 1,000 Cigarettes.
(4) Safari Kings manufactured by Tanzania Cigarette Company ... ..	Shs. 160/- per 1,000 Cigarettes.
(5) Sportsman and Sweet Menthol manufactured by Tanzania Cigarette Company, and Baridi and Za Raha manufactured by Zanzibar Cigarette Factory ... ..	SM. 245/- per 1,000 Cigarettes.
(6) Embassy manufactured by Tanzania Cigarette Company ... ..	Shs. 315/- per 1,000 Cigarettes.
(7) Rex manufactured by Tanzania Cigarette Company ... ..	Shs. 342/50 per 1,000 Cigarettes.
(8) Tropican manufactured by Tanzania Cigarette Company ... ..	Shs. 345/- per 1,000 Cigarettes.
C. Snuff:	
(2) Other ... ..	Shs. 39/- per kg.
D. Pipe Tobacco ... ..	Shs. 90/- per kg.
E Other manufactured Tobacco:	
(2) Other ... ..	Shs. 2751- per kg.

### PART XIII

#### AMENDMENT OF THE COMPANIES (REGULATION OF DIVIDENDS AND SURPLUSES AND MISCELLANEOUS PROVISIONS) ACT, 1972

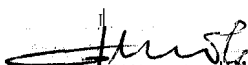
**32.** This Part shall be read as one with the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

**33.** Section 7 of the Companies (Regulation of Dividends and Surpluses and Miscellaneous Provisions) Act, 1972, is hereby amended in subsection (1) by deleting the passage "company, whether or not a" which commences immediately after the word "No" at the beginning of the subsection, and ends immediately before the word "specified" in the first line of the subsection.

Construction and commencement Acts, 1972 No. 29

Amendment of section 7

Passed in the National Assembly on the twenty-fourth day of July, 1981.

  
Clerk of the National Assembly