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Laws

Act

1983

The Finance Act, 1983

Tanzania, United Republic

Ministry of Finance

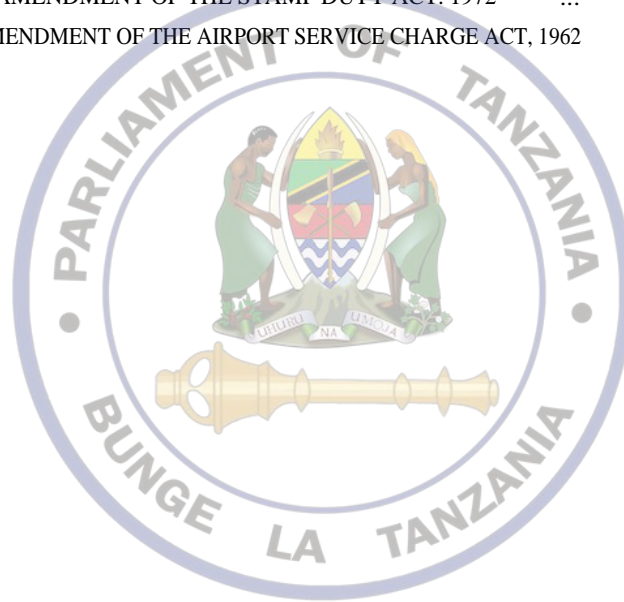
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THE FINANCE BILL, 1983

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THE UNITED REPUBLIC OF TANZANIA



No. 1 OF 1983

I ASSENT

Julius K. Nyerere
President

1ST JANUARY 1983

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

I I

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY

- | | |
|--|--------------|
| 1. This Act may be cited as the Finance Act, 1983. | Short title |
| 2. This Act shall be deemed to have come into operation on the first day of January, 1983. | Commencement |

PART II

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

- | | |
|---|---|
| 3. This Part shall be read as one with the Business Licensing Act, 1972. | Construction Acts 1972 No. 25 |
| 4. no Schedule to the Business Licensing Act, 1972, is hereby deleted and replaced by the following Schedule: - | Replacement of Schedule to Act, 1972 No. 25 |

"SCHEDULE

COLUMN 1 <i>Description of Business</i>	COLUMN 2		COLUMN 3	
	<i>Licence Fee</i>		<i>Fee for Subsidiary Licence</i>	
	Shs.	Cts.	Shs.	Cts.
(a) The business of a Commission agent, estate agent or clearing and forwarding agent	20,000	00	20,000	00
(b) The business of a broker	20,000	00	20,000	00
(c) Banking business	6,000	00	6,000	00
(NOTE:				
No licence fee shall be payable in respect of any mobile agency of a banker, where a fee for the place of business has been paid).				
(d) Insurance business or the business of building society or company	6,000	00	6,000	00
(e) The business of an insurance agent	3,000	00	3,000	00
(f) Shipping business	6,000	00	6,000	00
(g) The business of shipping agency... ..	3,000	00	3,000	00
(h) The business of lighterage or stevedoring:				
(i) If carried on at Dar es Salaam	3,000	00	3,000	00
(ii) If carried at Tanga	3,000	00	3,000	00
(iii) If carried on at Lindi	3,000	00	3,000	00
(iv) If carried on at Mtwara	3,000	00	3,000	00
(v) If carried on at any other port	NIL		NIL	
(NOTE:				
If a person carries on such business at two or more parts specified above he shall be deemed to have a principal place of business at such port).				
(i) Restaurant, hotel, boarding house or lodging house business:				
(i) If holding a liquor licence in respect of the premises	1,500	00	1,500	00
	plus Shs. 50/- for each bedroom in such premises set aside for the accommodation of guests		plus Shs. 50/- for each bedroom in such premises set aside for the accommodation of guests.	
(ii) If not holding liquor licence in respect of the premises	1,000	00	1,000	00
	plus Shs. 25/- for each bedroom in such premises set aside for the accommodation of guests		plus Shs. 25/- for each bedroom in such premises set aside for the accommodation of guests.	

SCHEDULE—(contd.)

COLUMN 1 <i>Description of Business</i>	COLUMN 2 <i>Licence Fee</i>		COLUMN 3 <i>Fee for Subsidiary Licence</i>	
	Shs.	Cts.	Shs.	Cts.
(f) The business of exportation of cattle ...	3,000	00	3,000	00
(k) The business of a commercial traveller ...	3,000	00	3,000	00
(l) The business of a travel agent ...	3,000	00	3,000	00
(m) The business of electricity distribution ...	6,000	00	6,000	00
(n) The business of transporting passengers or goods by air ...	3,000	00	3,000	00
(o) The business of a specified profession:				
(i) If in the full employment of the Government, a Co-operative Society, or a parastatal organization ...	NIL		NIL	
(ii) If a business consultant ...	20,000	00	20,000	00
(iii) In any other case ...	6,000	00	6,000	00
(p) The business of a building contractor ...	4,000	00	4,000	00
	plus 1 per centum of the total value of all contracts undertaken during the previous calendar year or Shs. 20,000/- whichever is the lesser amount		plus 1 per centum of the total value of all contracts undertaken during the previous calendar year or Shs. 20,000/- whichever is the lesser amount.	
(q) Any other business carried on by a Regional or District Development Corporation, registered co-operative society or a village registered under the Local Government (District Authorities) Act, 1982 ...	175	00	175	00
(r) Any other business not specifically provided for in this schedule ...	2,000	00	6,000	00
	plus 1 per centum of the turnover of the previous calendar year or Shs. 10,000/- whichever is the lesser amount			

PART III

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

5. This Part shall be read as one with the Customs Tariff Act, 1976.

6. The First Schedule to the Customs Tariff Act, 1976, is hereby amended—

- (a) in Chapter 85, by deleting the rate of duty of "20%", payable in relation to every article appearing under tariff items 85.15 and 85.18, and substituting for it the rate of duty of "500%";
- (b) in Chapter 92, by deleting the rate of duty of "20%", payable in respect of articles under tariff items 92.11, and 92.13, and substituting for it the rate of duty of "500%".

Construction
Acts, 1976
No. 12
Amendment
of First
Schedule

PART IV

AMENDMENT OF THE ENTERTAINMENTS TAX ACT, 1970

Construction
Acts, 1970
No. 21

7. This Part shall be read as one with the Entertainments Tax Act, 1970.

Repeal and
replacement
of section 5

8. Section 5 of the Entertainments Tax Act, 1970, is hereby repealed and replaced by the following section:

"5.—(1) Subject to sections 8 and 10, the proprietor of a scheduled entertainment shall not admit any person to the scheduled entertainment without first issuing him with a ticket which has been stamped with a previously unused revenue stamp denoting that the proper entertainments tax has been paid.

(2) This section shall not apply in respect of the admission of any person—

- (a) where by virtue of the proviso to subsection (1) of section 3, no tax is payable in respect of the admission of such person to the scheduled entertainment; or
- (b) where the Commissioner has by way of composition, agreed to accept a certain lumpsum, making it unnecessary for the proprietor to issue tickets upon payment of the tax by any person admitted to the scheduled entertainment."

Replace-
ment of
Second
Schedule

9. The Second Schedule to the Entertainments Tax Act, 1970, is hereby deleted and replaced by the following:

"SECOND SCHEDULE

RATE OF TAX

- (a) Shs. 10/- for every admission to a cinematographic exhibition or a scheduled entertainment taking place in a night club.
- (b) Shs. 5/- for any other scheduled entertainment."

PART V

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

Construction

10. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, in this Part referred to as "the principal Act".

Amendment
of First
Schedule

11. Paragraph 3 of the First Schedule to the principal Act is hereby amended by deleting the passage "Shs. 100/-" and substituting for it the passage "Shs. 1,000/-".

Replace-
ment of
Second
Schedule

12. The principal Act is hereby amended by deleting the Second Schedule to the Act and substituting for it the following Schedule:

"SECOND SCHEDULE

RATES OF TAX ON TRANSFER

- (1) In the case of a motor cycle, Shs. 150/-.
- (2) In the case of a motor vehicles of carrying capacity of up to three tonnes, or sixteen passengers including the driver, the motor vehicle transfer tax shall be fifteen per centum of the purchase price of the motor vehicle or Shs. 10,000/- whichever is the greater amount.
- (3) In the case of any motor vehicle of a carrying capacity exceeding three tonnes or sixteen passengers including the driver, and the maximum cylinder capacity of which is within the range specified in the first column of the table below, the motor vehicle transfer tax shall be—
- where the transfer takes place within three years immediately following such vehicle's first registration in Mainland Tanzania, the sum of money specified opposite to it in the second column of that table;
 - where the transfer takes place after three years from the date of such first registration but within six years of it, the sum of money specified opposite to it in the third column of that table;
 - where the transfer takes place after six years from the date of such first registration but within nine years of it, the sum of money specified opposite to it in the fourth column of that table;
 - where the transfer takes place after nine years from the date of such first registration, the sum of money specified opposite to it in the fifth column of the table.

TABLE OF RATES OF TAX ON TRANSFER

FIRST COLUMN Range of Cylinder capacity	SECOND COLUMN Where transfer within three years		THIRD COLUMN Where transfer after 3 year but within six yeazrs		FOURTH COLUMN Where transfer after 3 year but within 9 years		FIFTH COLUMN Where transfer after nine years	
	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
(i) Not exceeding 1200 c.c.	500	00	1,500	00	750	00	250	00
(ii) Exceeds 1200 c.c. but does not exceed 1500 c.c. ...	600	00	1,750	00	875	00	350	00
(iii) Exceeds 1500 c.c. but does not exceed 1750 cc.	750	00	2,000	00	1,000	00	450	00
(iv) Exceeds 1750 cc. but does not exceed 2000 cc.	1,000	00	2,500	00	1,250	00	600	00
(v) Exceeds 2000 cc. but does not exceed 2250 cc.	1,250	00	3,000	00	1,500	00	750	00
(vi) Exceeds 2250 cc. ...	1,500	00	5,000	00	2,500	00	1,250	00

PART VI

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

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

Construction
Acts, 1973
No. 30

14. The Second Schedule to the Road Traffic Act, 1973, is hereby deleted and replaced by the following:

Replacement of
Second
Schedule

"SECOND SCHEDULE

(Section 66(c))

CLASSIFICATION OF MOTOR VEHICLES

FIRST COLUMN Category	SECOND COLUMN Rate of Fees
A. A passenger vehicle owned by an individual and used by him for purposes other than business, of an engine capacity:	
(1) not exceeding 1,100 c.c.	Shs. 700/-
(2) exceeding 1,100 c.c. but not exceeding 1,400 c.c. ...	Shs. 800/-
(3) exceeding 1,400 c.c. but not exceeding 1,650 c.c. ...	Shs. 900/-
(4) exceeding 1,650 c.c. but not exceeding 2,200 c.c. ...	Shs. 1,100/-
(5) exceeding 2,200 c.c. but not exceeding 3,000 ...	Shs. 1,300/-
(6) exceeding 3,000 c.c.	Shs. 1,500/-
B. A passenger vehicle, excluding a public service vehicle, a public omnibus, not owned by an individual, or owned by an individual and used for business purposes, of an engine capacity:	
(1) not exceeding 1,100 c.c.	Shs. 1,000/-
(2) exceeding 1,100 c.c. but not exceeding 1,400 c.c. ...	Shs. 1,100/-
(3) exceeding 1,400 c.c. but not exceeding 1,650 c.c. ...	Shs. 1,200/-
(4) exceeding 1,650 c.c. but not exceeding 2,200 c.c. ...	Shs. 1,400/-
(5) exceeding 2,200 c.c. but not exceeding 3,000 c.c. ...	Shs. 1,600/-
(6) exceeding 3,000 c.c.	Shs. 2,000/-
C. public service vehicle, other than a public omnibus in category D, of an engine capacity:	
(1) not exceeding 2,200 c.c.	Shs. 1,500/-
(2) exceeding 2,200 c.c. but not exceeding 3,000 c.c. ...	Shs. 1,700/-
(3) exceeding 3,000 c.c.	Shs. 2,500/-
D. A Public omnibus or a private omnibus with a passenger seating capacity:	
(1) not exceeding 10 seats	Shs. 1,400/-
(2) exceeding 10 seats but not exceeding 15 seats ...	Shs. 1,600/-
(3) exceeding 15 seats but not exceeding 20 seats ...	Shs. 1,800/-
(4) exceeding 20 seats not but exceeding 25 seats ...	Shs. 2,000/-
(5) of 26 seats	Shs. 2,400/-
(6) exceeding 26 seats	Shs. 2,400/- and in addition, Shs. 40/- for every seat in excess of 26 seats.
E. A goods vehicle or a commercial vehicle including a trailer of a load capacity:	
(1) not exceeding 1,500 kgs.	Shs. 1,200/-
(2) exceeding 1,500 kgs. but not exceeding 2,000 kgs ...	Shs. 1,600/-
(3) exceeding 2,000 kgs. but not exceeding 3,000 kgs ...	Shs. 2,400/-
(4) exceeding 3,000 kgs. but not exceeding 4,000 kgs. ...	Shs. 3,200/-
(5) exceeding 4,000 kgs. but not exceeding 5,000 kgs. ...	Shs. 4,000/-
(6) exceeding 5,000 kgs.	Shs. 5,000/-
F. Motor cycles of engine capacity:	
(1) not exceeding 50 c.c.	Shs. 200/-
(2) exceeding 50 c.c. but not exceeding 150 c.c. ...	Shs. 300/-
(3) exceeding 150 c.c. but not exceeding 300 c.c. ...	Shs. 400/-
(4) exceeding 300 c.c. but not exceeding 500 c.c. ...	Shs. 500/-
(5) exceeding 500 c.c.	Shs. 600/-

SECOND SCHEDULE—(Contd.)

	FIRST COLUMN	SECOND COLUMN
	Category	Rate of Fees
G. Others:		
(1) Ambulance	Shs. 500/-
(2) Hearse...	Shs. 500/-
(3) Dumper—		
(a) where use is confined to own premises of concession	Shs. 500/-
(b) in any other case	Shs. 500/-
(4) Separately registered trailers—		
(a) where use is confined to own premises of concession	Shs. 500/-
(b) in any other case	Shs. 500/-".

PART VII

AMENDMENT OF THE SALES TAX ACT, 1976

15. This Part shall be read as one with the Sales Tax Act, 1976. Construction Acts, 1976 No. 13

16.—(1) The First Schedule to the Sales Tax Act, 1976, is hereby varied to the extent that in respect of any articles described in the column headed "Tariff Heading" in the Table set out below this section opposite to the tariff numbers in the column headed "Tariff No." in that Table there shall be substituted for the rates of tax specified in relation to those articles in the column headed "Sales Tax Rate" in the First Schedule the rates respectively specified in relation to those articles in the column headed "Sales Tax Rate" in the Table. Amendment of the First Schedule

(2) The Table set out below this section shall, subject to the variation of the First Schedule effected by this section, be read as one with the First Schedule to the Sales Tax Act, 1976.

"TABLE

Tariff No.	Tariff Heading	Sales Tax Rate
17.01	Beet sugar and cane sugar, solid:	
	A. Jaggery	60% of exfactory rice.
	B. Other	60% of exfactory price.
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters and aerated waters	Shs. 6/80 per litre.
	B. Other	Shs. 6/80 per litre

Tariff No.	Tariff Heading	Sales Tax Rate
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:	
	A. Lemonade, flavoured spa waters and flavoured aerated waters	Shs. 6/80 per litre.
22.03	Beer:	
	A. Made from malt	Shs. 36/- per litre.
	B. Stout	Shs. 36/- per litre.
	C. Chibuku	Shs. 2/20 per litre.
22.09	Spirits (other than those of heading No. 22.08) liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
	A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966	Shs. 150/- per litre.
	B. Spirits (other than those of heading No. 22.08) for example brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits	Shs. 200/- per litre.
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	Shs. 200/- per litre.
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars, cheroots and cigarillos	Shs. 345/- per kg.
	B. Cigarettes:	
	(1) Crescent and Star Medium manufactured by Tanzania Cigarette Company	Shs. 140/- per 1,000 cigarettes
	(2) Crescent and Star large manufactured by Tanzania Cigarette Company, and Za Fahari manufactured by Zanzibar Cigarette Factory	Shs. 170/- per 1,000 cigarettes.
	(3) Safari Small	Shs. 172/- per 1,000 cigarettes.
	(4) Safari kings manufactured by Tanzania Cigarette Company	Shs. 200/- per 1,000 cigarettes.

Tariff No.	Tariff Heading	Sales Tax Rate
	(5) Sportsman and Sweet Menthol manufactured by Tanzania Cigarette Company and Za Baridi and Za Raha manufactured by Zanzibar Cigarette Factory ...	Shs. 305/- per 1,000 cigarettes.
	(6) Embassy manufactured by Tanzania Cigarette Company ...	Shs. 398/- per 1,000 cigarettes.
	(7) Rex manufactured by Tanzania Cigarette Company ...	Shs. 425/- per 1,000 cigarettes.
	(8) Tropicana manufactured by Tanzania Cigarette Company ...	Shs. 430/- per 1,000 cigarettes.
	C. Snuff:	
	(1) Made by grower without the aid of machinery ...	Free
	(2) Other... ..	Shs. 48/75 per kg.
	D. Pipe tobacco ...	Shs. 112/50 per kg.
	E. "Cut Rag" and similar semiprocessed tobacco for use in the manufacture of cigarettes ...	Free.
	F. Other manufactured tobacco:	
	(1) Made by the grower without use of machinery ...	Free.
	(2) Other... ..	Shs. 345/- per kg.
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured on the form of clinker:	
	A. Cement clinker ...	Shs. 125/- per tonne.
	B. Other ...	Shs. 125/- per tonne.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparation:	
	B. Motor-spirit, gasolene and other light oils and other products for similar uses:	
	(1) of not more than 85 Octane:	
	(a) Locally manufactured ...	Shs. 3,553.20 per cu. metre at 20°C
	(b) Imported ...	Shs. 4,914.20 per cu. metre at 20°C.

Tariff No.	Tariff Heading	Sales Tax Rate
	(2) of more than 85 Octane:	
	(a) Locally manufactured	Shs. 4,551.40 per metre at 20°C.
	(b) Imported	Shs. 6,983/- per cu. metre at 20°C.
	Provided that in respect of both items (1) and (2), the difference between imported and locally manufactured petrol shall become payable before the petrol is discharged.	
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	125%
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.011/03:	
	A. Rayon	100%
	B. Other fibres	125%
53.11/13	Woven fabrics of sheep's or lamb's wool, of horsehair or of other animal hair	125%
54.05	Woven fabrics of flax or of ramie:	
	A. Canvas	100%
	B. Other	125%
55.07/09	Woven fabrics of cotton:	
	A. Grey and unbleached	100%
	B. Gauze for the manufacture of bandages	100%
	C. Printed Khanga	75% and in addition thereto Shs. 6/- per metre.
	D. Kitenge	75% and in addition thereto Shs. 6/- per metre.
	E. Other	100%
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Rayon	100%
	B. Other fibres	125%
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	
	A. Hessian and sacking (not including matting)	Free
	B. Other	100%

Tariff No.	Tariff Heading	Sales Tax Rate
58.01	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of sisal, coir, coconut fibre, cotton or rayons	50%
	B. Of other fibres	100%
58.02	Other carpets, carpeting, rugs, mats and matting, and "kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):	
	A. Of sisal coir, coconut fibre, cotton, or rayons	50%
	B. Of other fibres	100%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petel point and cross stitch) made in panels and the like by hand	100%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05):	
	A. Cotton... ..	100%
	B. Rayon... ..	100%
	C. Other fibres	125%
58.	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	100%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	100%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	B. Other	100%
58.09/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace or embroidery, in the piece, in strips or in motifs:	
	A. Of cotton or rayon	100%
	B. Of other fibres	125%
60.01	Knitted or crocheted fabrics, not elastic or rubberised:	
	A. Of cotton or rayon	100%
	B. Of other fibres	125%
60.06	Knitted or crocheted fabrics and articles thereof elastic or rubberised (including elastic knee-caps and elastic stockings):—	
	A. Fabric:	
	(1) Of cotton or rayon	100%
	(2) Of other fibres	125%

PART VIII

AMENDMENT OF THE STAMP DUTY ACT, 1972

Construction Acts, 1972 No. 20

17.—(1) This Part shall be read as one with the Stamp Duty Act, 1972.

(2) The passage “(same)” appearing in amendments made by this Part to the Schedule to the Stamp Duty Act, 1972, means that except as specifically amended by this Part the description of the Instrument or, as the case may be, the stamp duty, shall be the same as it was immediately before the coming into operation of this Act.

Amendment Second Act, 1975 No. 20

18. The Schedule to the Stamp Duty Act, 1972, is hereby amended by substituting, except where the passage “(same)” appears, for the entries headed “Description of Instruments” and the entries headed “Proper Stamp Duty” opposite to the following article numbers, the following respective new entries:

“Article No.	Description of Instrument	Proper Stamp Duty
1.	(same):	
	(a) of an amount not exceeding Shs. 99/99 ...	Nil.
	(b) of an amount exceeding Shs. 99/99 but not exceeding Shs. 500/- ...	1/- for each Shs. 100/- or part thereof.
	(c) of an amount exceeding Shs. 500/- ...	Shs. 10/- for each Shs. 500/- or part thereof, not exceeding the maximum of Shs. 200/-.
2.	(same):	
	(a) (same) ...	Nil.
	(b) (same) ...	Shs. 4- of each Shs. 1,000/- or part thereof not exceeding the maximum of Shs. 200/-.
3.	(same) ...	Shs. 40/-.
4.	(same) ...	Shs. 20/-.
5.	(same):	
	(a) (same) ...	(same).
	(i) (same) ...	(same).
	(ii) (same) ...	Shs. 4 / for each Shs. 1,000/- or part thereof not exceeding the maximum of Shs. 100/-.
	(iii) ...	Shs. 40/-.
	Exemptions:	
	(1) (same):	
	(a) (same)	
	(b) (same)	
	(c) (same)	
	(d) (same)	
	(2) (same)	
6.	(same):	
	(a) (same) ...	Shs. 200/-.
	(b) (same) ...	Shs. 40/-.

Article No.	Description of Instrument	Proper Stamp Duty
7.	(same)	Shs. 100/-
8.	(same):	
	(a) where the amount is less than Shs. 1,000 ...	(same)
	(b) in any other case	Shs. 42/- for each sum of Shs. 1,000/- or any part thereof involved not exceeding the maximum of Shs. 100/-.
	<i>Exemptions:</i>	
	(a) (same)	
	(b) (same)	
9.	(same)	Shs. 80/-.
	<i>Exemptions</i>	
	(same)	
10.	(same):	
	(a) (same)	(same).
	(b) (same)	Shs. 4/- for each sum of Shs. 1,000/- or part thereof involved not exceeding the maximum of Shs. 100/-.
11.	(same)	Nil.
12.	(same)	Nil.
13.	(same):	
	(1) (same)	The same duty as a Conveyance (No. 22).
	(2) (same)	The same duty as a Mortgage (No. 39).
	(3) (same)	Shs. 4/- but not exceeding Shs. 200/-.
14.	(same)	(same).
15.	(same)	(same).
16.	(same)	(same).
	(a) (same)	(same).
	(b) (same)	Shs. 50/-.
17.	(same)	(same).
18.	(same)	Shs. 20/-.
19.	(same)	Shs. 20/-.
20.	(same)	60 cents.
21.	(same)	Shs. 100/-.
22.	(same):	
	(same)	Shs. 10/-.
	(same)	Shs. 16/-.
	(same)	Shs. 20/-.
	(same)	Shs. 28/-.
	(same)	Shs. 36/-.
	(same)	Shs. 44/-.
	(same)	Shs. 56/-.
	(same)	Shs. 64/-.
	(same)	Shs. 72/-.
	(same)	Shs. 80/-.
	(same)	Shs. 90/-.
	(same)	Shs. 50/-.
23.	(same):	
	(1) (same)	Shs. 20/-.
	(2) (same)	Fifty per centum of the duty payable on the original, the maximum not to exceed Shs. 50/-.

Article No.	Description of Instrument	Proper Stamp Duty
24.	(same):	
	(a) (same)	Shs. 20/-.
	(b) (same)	Fifty per centum of the duty payable on the original, but not less than Shs. 20/- nor more than Shs. 100/-.
25.	(same):	
	(a) (same)	Shs. 50/-.
	(b) (same)	Shs. 100/-.
	(c) in any other case:	Shs. 200/-.
26.	(same)	(same).
27.	(same)	Shs. 200/-.
28.	(same)	Nil.
29.	(same)	Shs. 30/-
30.	(same)	(same).
31.	(same)	(same).
32.	(same)	(same).
33.	(same)	(same).
34.	(same)	(same).
35.	(same)	Shs. 20/-.
36.	(same)	Shs. 20/-.
37.	(same)	Shs. 100/-.
38.	(same):	
	(a) (same)	Shs. 50/-.
	(b) (same)	Shs. 100/-.
39.	(same):	
	(a) where the amount does not exceed Shs. 200/-	Shs. 2/-.
	Where the amount but does not secured exceeds exceed	
	Shs. Shs.	
	200/- 1,000/-	Shs. 10/-.
	1,000/- 2,000/-	Shs. 20/-.
	and for every shs. 1,000/- or part there of in excess of Shs. 2,000/-	Shs. 8/-.
	(b) (Same)	Shs. 6/-.
40.	(Same)	Shs. 20/-.
41.	(same)	Nil.
42.	(same)	Shs. 20/-.
43.	(same)	(same).
44.	(same)	
	A.	(i) (same) Shs. 50/-;
		(ii) (same) Shs. 200/-;
		(iii) (same) Shs. 400/-.
	B. (same)	Shs. 100/-.
	Explanation	
	(same)	
45.	(same):	
	A. (same)	(same) (same).
	(1) (same)	
	(i) (same)	(same) (same).
	(ii) (same)	(same) (same).
	(2) (same)	
	(i) (same)	(same) (same).
	(ii) (same)	(same) (same).
	B. (same)	(same).

Article No.	Description of Instrument	Proper Stamp Duty
	C. (same)	(same).
	D. (same)	(same).
46.	(same):	
	(a) (same)	Shs. 10/-.
	(b) (same)	Shs. 10/-.
	(c) (same)	Shs. 50/-.
	(d) (same)	Shs. 100/-.
	(e) (same)	(same).
	(f) (same)	Shs. 10/- for each person authorized.
	(g) (same)	Shs. 10/-.
47.	(same)	(same).
48.	(same)	Shs. 10/-.
49.	(same)	Shs. 20/-.
50.	(same)	(same).
51.	(same)	(same).
52.	(same)	The duty with which such Mortgage or charge is chargeable but not exceeding Shs. 100/-.
53.	(same)	(same).
54.	(same)	(same).
55.	(same):	
	(a) (same)	(same).
	(b) (same)	Shs. 50/-.
	<i>General Exemptions:</i>	
	(same)	
56.	(same)	(same).
57.	(same)	(same).
58.	(same)	(same).
59.	(same)	
	(1) without consideration	(same).
	(2) with consideration	(same).
	<i>Exemption:</i>	
	(same)	
60.	(same):	
	(a) (same)	(same).
	(b) (same)	(same).
	(c) (same):	
	(1) (same)	(same).
	(2) (same)	Shs. 50/-.
	(d) (same)	Nil.
	(e) (same)	Nil.
	<i>Exemptions</i>	
	(same)	
61.	(same)	(same).
62.	(same):	
	(a) (same):	
	(i) (same)	Shs. 10/- but not less than Shs. 100/- for each claim
	(ii) (same)	Shs. 2/- but not less than Shs. 100/- for each claim.
	(b) (same):	
	(i) (same)	40 cents for each acre contained in the lease or part thereof, tributed but not less than Shs 200/-.

Article No.	Description of Instrument	Proper Stamp Duty
	(ii) (same)	10 cents for each acre contained in the lease or part thereof, tributed, but not less than Shs. 160/-.
63.	(c) (same) A. (same) B. (same)	(same). 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. 200/-. 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/-.
64.	(same)	Nil.
65.	(same) Exemptions; Wills, codisiles of wills, or other testamentary instruments."	Shs. 50/-.

PART IX

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

Construction
Cap. 471

19. This Part shall be read as one with the Airport Service Charge Act, 1962, in this Part referred to as "the principal Act".

Repeal and
replacement
of section 3

20. Section 3 of the principal Act is hereby repealed and replaced by the following:

"3.—(1) Subject to section 4 and to any exemption granted under section 5, there shall be paid by every passenger on every occasion on which he embarks on an aircraft at an airport, an airport service charge of forty shillings.

(2) The charge shall be a debt due to the Government and shall be paid prior to embarkation to a collection agent or to a revenue officer appointed for that purpose."

Amendment
of section 4

21. Section 4 of the principal Act is hereby amended by deleting subsection (2) and subsection (6).

Repeal and
replacement
of section 6

22. Section 6 of the principal Act is hereby repealed and replaced by the following:

6.—(1) Every person who owns, operates or manages an airport shall be the agent for the collection of the charge for that airport.

(2) Every person who owns, operates or manages an air transport undertaking shall be the agent for the collection of the charge for that undertaking.”

23. Section 7 of the principal Act is hereby amended, by deleting subsections (1) and (2) of that section and substituting for them respectively the following: Amendment of section 7

“(1) Every agent for the collection of the charge for an airport shall collect the charge from all persons liable to pay the same who embark at the airport:

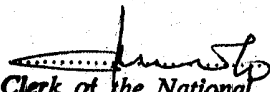
Provided that where there is at an airport an office of a person who owns, operates or manages an air transport undertaking which operates from that airport, the agent for the collection of the charge for that airport shall not be required to collect the charge from any persons from whom the agent for the airtransport undertaking is required by subsection (2) to collect the charge.

(2) Every agent for an air transport undertaking shall collect the charge from all persons liable to pay the same embarking at any airport in Mainland Tanzania in an aircraft owned, operated or managed by, or on charter to, that undertaking or the owner of that undertaking.”

24. Section 9 of the principal Act is hereby amended by inserting, immediately after the passage “police officer,” wherever it occurs in that section, the words “revenue officer”. Amendment of section 9

25. Section 11 of the principal Act is hereby amended by inserting, immediately after the passage “police officer,” wherever it occurs in that section, the words “revenue officer”. Amendment of section 11

Passed in the National Assembly on the twenty-seventh day of January, 1983.


Clerk of the National Assembly