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Laws

Act

1984

The Finance Act, 1984

Tanzania, United Republic

Ministry of Finance

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THE FINANCE BILL, 1984

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THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1984

I ASSENT,
Julius K. Nyerere
President
18 September, 1984

An Act to impose and to alter certain taxes, to amend certain written financial laws and to provide for other connected matters

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

- 1. This Act may be cited as the Finance Act, 1984.
2. Save where it is expressly provided to the contrary in respect of the commencement of any Part of this Act, this Act shall be deemed to have come into operation on the fifteenth day of June, 1984.

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

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

Construction Cap. 471

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 Section 3 of the principal Act is hereby repealed and replaced by the following:

Repeal and replacement of section 3, and amendment of section 4

"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 to begin a journey, or to continue on a journey broken more than twelve hours prior to re-embarking, a charge to be known as airport service charge.

(2) A passenger embarking on an aircraft at an airport within the United Republic shall, subject to subsection (3), pay, in local currency, an airport service charge of one hundred and twenty-five shillings.

(3) Where the passenger is a non-resident who has been in the United Republic for a period of not more than one hundred and eighty days, and he intends to travel to a destination outside the United Republic, he shall pay in foreign convertible currency an airport service charge equivalent to ten United States dollars.

(4) 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 office appointed for that purpose.”

(2) Section 4 of the principal Act is hereby amended in subsection (5) by—

(a) substituting a semi-colon for the full-stop at the end of paragraph (b), and adding the word “or” and

(b) adding after paragraph (b) the following paragraph:

“(c) he leaves the airport where re-embarking is delayed for not more than twelve hours for technical reasons connected with the operations of the airline concerned or the aircraft to be used in continuing with the journey.”

PART III

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construc-
tion
Act, 1976
No. 12
Insertion
of new
section 6A

5. This Part shall be read as one with the Customs Tariff Act, 1976 in this Part referred to as “the principal Act”.

6. The principal Act is hereby amended by inserting, immediately after section 6A, the following new section:

“Recovery
of duty
by suit and
summary
proceedi-
ngs

6B.—(1) Notwithstanding any other written law, any amount of import duty, penalty or other sum payable under or for the purposes of this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner-General or any proper officer on behalf of the Commissioner-General.

(2) Where any import duty, suspended duty or penalty payable under this Act is due from any person and that person fails to pay the amount due and—

(a) no appeal or other action is pending in any court in relation to that person’s liability to pay the amount or, if there has been any appeal or other action it has been disposed of and the amount is payable in accordance with the decision of the court; or

(b) The Commission-General does not choose to forego the claim pursuant to section 6A,

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

(i) the name and address of the person from whom the duty, suspended duty or penalty is due; and

(ii) the amount of the duty, suspended duty or penalty; and

(iii) the fact that the amount of duty, suspended duty, penalty or other payment is due,

and upon such certificate being lodged in that court, the certificate shall be deemed to be a decree passed by the court against the person named in the certificate for payment by him to the Government of the amount stated in the certificate 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.

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

(4) Every certificate filed pursuant to subsection (2) shall be conclusive evidence of the truth of the statements contained in it.

(5) The method for recovery of duty, suspended duty, penalty or other payment due under this Act prescribed by subsection (2) shall be without prejudice to any other method for recovery of such tax or penalty."

7. The First Schedule to the principal Act is hereby amended in Chapter 87 by substituting, save where the expression "*(same)*" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite the following tariff numbers the following respective new entries:—

Amendment
of First
Schedule

"Tariff No.	Tariff Heading	Import Duty
87.01 (<i>same</i>)	...	20%
87.02 (<i>same</i>):
A. (<i>same</i>):
B. Motor caravans, minibuses, minibuses and the like, with seating capacity for not less than 8 passen passengers, and of an engine capacity:
(1) Not exceeding 1,200	15%
(2) Exceeding 1,200 c.c. but not exceeding 1,500 c.c.	...	15%
(3) Exceeding 1,500 c.c. but not exceeding 1,750 c.c.	...	15%
(4) Exceeding 1,750 c.c. but not exceeding 2,000 c.c.	...	50%
(5) Exceeding 2,000 c.c. but not exceeding 2,250 c.c.	...	50%
(6) Exceeding 2,250 c.c.	...	100%
(7) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	15%
C. Ambulances and hearses	Free
Dumpers	20%
E. Load-carrying vehicles of a carrying capacity of not less than 1 tonne, buses and coaches with seating capacity for not less than 14 passengers, fourwheel drive vehicles excluding fourwheel drive salloon cars, and chassis therefor, whether assembled or not	20%
F. Other...	...	20%

Amendment of Second Schedule

8. The Second Schedule to the principal Act is hereby amended by inserting the following items, under corresponding subheads of Related Heading, Article and Suspended Duty, in their respective appropriate positions:

"Related Heading		Article					Suspended Duty	
							Amount Provided	Amount Imposed
15.07	Cooking oils	...	...	...	...	...	Nil	10%
33.06	Tooth paste	...	...	...	...	...	Nil	10%
34.01	Soap	...	...	...	...	...	Nil	10%."

PART IV

AMENDMENT OF THE INCOME TAX ACT, 1973

Construction Acts, 1973 No. 33

9. This Part shall be read as one with the Income Tax Act, 1973 in this Part referred to as "the principal Act".

Commencement

10.—(1) Subject to subsection (2), this Part shall be deemed to have come into operation on the first day of July, 1984.

(2) Section 10 shall be deemed to have come into operation on the 15th day of June, 1984.

Amendment of First Schedule

11. The First Schedule to the principal Act is hereby amended in Part I, which relates to exemptions from tax, by inserting immediately after paragraph 9 the following paragraph:

"9A. Half of the gratuity or commuted pensions gratuity payable to any resident individual".

Amendment of Third Schedule

12. The Third Schedule to the Income Tax Act, 1973, is hereby amended in item 1 of HEAD B, by deleting the table of rates of tax payable by individuals and substituting for it the following:

Monthly Income	Rate Payable
Where such income does not exceed Shs. 810/-	Nil
Where such income exceeds Shs. 810/- but does not exceed Shs. 811/-	0/20;
Where such income exceeds Shs. 811/- but does not exceed Shs. 812/-	0/40;
Where such income exceeds Shs. 812/- but does not exceed Shs. 813/-	0/60;
Where such income exceeds Shs. 813/- but does not exceed Shs. 814/-	0/80;
Where such income exceeds Shs. 814/- but does not exceed Shs. 815/-	Sh. 1/00;
Where such income exceeds Shs. 815/- but does not exceed Shs. 816/-	Shs. 1/20;
Where such income exceeds Shs. 816/- but does not exceed Shs. 817/-	Shs. 1/40;
Where such income exceeds Shs. 817/- but does not exceed Shs. 818/-	Shs. 1/60;
Where such income exceeds Shs. 818/- but does not exceed Shs. 819/-	Shs. 1/80;
Where such income exceeds Shs. 819/- but does not exceed Shs. 820/-	Shs. 2/00;
Where such income exceeds Shs. 820/- but does not exceed Shs. 1,000/-	Shs. 2/00 and in addition to it 20% of the amount in excess of Shs. 820/-.

<i>Monthly Income</i>	<i>Rate Payable</i>
Where such income exceeds Shs. 1,000/- but does not exceed Shs. 2,000/-	Shs. 38/- and in addition to it 25% of the amount in excess of Shs. 1,000/-.
Where such income exceeds Shs. 2,000/- but does not exceed Shs. 3,000/-	Shs. 288/- and in addition to it 30% of the amount in excess of Shs. 2,000/-.
Where such income exceeds Shs. 3,000/- but does not exceed Shs. 4,000/-	Shs. 588/- and in addition to it 35% of the amount in excess of Shs. 3,000/-.
Where such income exceeds Shs. 4,000/- but does not exceed Shs. 5,000/-	Shs. 938/- and in addition to it 50% of the amount in excess of Shs. 4,000/-.
Where such income exceeds Shs. 5,000/- but does not exceed Shs. 6,000/-	Shs. 1,438/- and in addition to it 65% of the amount in excess of Shs. 5,000/-.
Where such income exceeds Shs. 6,000/- but does not exceed Shs. 7,000/-	Shs. 2,088/- and in addition to it 70% of the amount in excess of Shs. 6,000/-.
Where such income exceeds Shs. 7,000/- but does not exceed Shs. 8,000/-	Shs. 2,788/- and in addition to it 80% of the amount in excess of Shs. 7,000/-.
Where such income exceeds Shs. 8,000/- but does not exceed Shs. 9,000/-	Shs. 3,588/- and in addition to it 80% of the amount in excess of Shs. 8,000/-.
Where such income exceeds Shs. 9,000/- but does not exceed Shs. 10,000/-	Shs. 4,388/- and in addition to it 80% of the amount in excess of Shs. 9,000/-.
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 15,000/-	Shs. 5,188/- and in addition to it 85% of the amount in excess of Shs. 10,000/-.
Where such income exceeds Shs. 15,000/- but does not exceed Shs. 20,000/-	Shs. 9,438/- and in addition to it 90% of the amount in excess of Shs. 15,000/-.

Where such income exceeds Shs. 20,000/- Shs. 13,938/- and in addition to it 95% of the amount in excess of Shs. 20,000/-.

PART V

AMENDMENT OF MOTOR VEHICLES (RESTRICTION ON ACQUISITIONS AND DISPOSITIONS) ACT, 1972

Construction
Acts, 1972
No. 5

13. This Part shall be read as one with the Motor Vehicles (Restriction on Acquisitions and Dispositions) Act, 1972, in this Part referred to as "the principal Act".

Commence-
ment

14. This Part shall be deemed to have come into operation on the first day of July, 1984.

Amendment
of section 2

15. Section 2 of the principal Act is hereby amended in subsection(1), by deleting the definition "Minister" and substituting for it the following:—

"Minister" means the Minister for the time being responsible for industries;".

Amendment
of First
Schedule

16. The First Schedule to the principal Act is hereby amended by deleting paragraphs 1 and 2 and substituting for them the following:—

"1. The Committee shall consist of:

- (a) the person for the time being holding or acting in the office of Principal Secretary in the Ministry responsible for industries;
- (b) the General Manager of the State Motor Corporation or his authorized representative, who shall be the Vice-Chairman;
- (c) the Principal Secretary to the Treasury;
- (d) the Principal Secretary to the Ministry of Planning and Economic Affairs;
- (e) three other members appointed by the Minister;

2.—(1) The person for the time being holding or acting in the office of Principal Secretary in the Ministry responsible for industries shall be the chairman.

(2) The State Motor Corporation shall be the Secretary of the Committee."

PART VI

AMENDMENT OF THE SALES TAX ACT, 1976

Construction

17. This Part shall be read as one with the Sales Tax Act, 1976, in this Part referred to as "the principal Act".

Amendment
of section 2

18. Section 2 of the principal Act is hereby amended in subsection (1)—
(a) by deleting the definition "Commissioner" and substituting for it the following:—

"Commissioner" means the public officer appointed under section 2A to be the Commissioner for Sales Tax;" -

(b) by deleting the definition "proper officer" and substituting for it the following:

"proper officer, means the Commissioner, any person acting on behalf of the Commissioner and includes an internal revenue officer and any other public officer designated by the Minister to be a proper officer for the purposes of this Act;".

19. The principal Act is hereby amended by adding immediately after section 2 the following new section:-

Commissi- 2A.-(1) There shall be a Commissioner for Sales Tax who
oner shall be appointed by the Minister from amongst public officers
for sales Tax of the United Republic.
(2) The Commissioner shall be responsible for the discharge
of functions vested in him by or under this Act.
(3) The Commissioner may delegate any or all of his functions
to a proper officer, subject to such conditions or limitations
as he may specify."

20. (1) The First Schedule to the principal Act is hereby amended 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.

(2) The "passage" (same) wherever it appears in the Table below this section means that, except as specifically amended by this section, the Tariff Heading or the Sales Tax Rate shall continue the same as it was immediately before the coming into operation of this Part.

TABLE

"Tariff No.	Tariff Heading	Sales Tax Rate
17.01	Best Sugar and cane sugar, Solid:	
	A. Jaggery	60 % of ex-factory price
	B. Other	60% of ex-factory price plus Shs. 1,000/- per tonne.
22.01	Waters, including spa waters and aerated waters; ice and snow;	
	A. Spa waters and aerated waters	Shs. 7/80 per litre.
	B. Other	Shs. 7/80 per litre.
22.02	(same):	
	A. (same)	Shs. 7/80 per litre.

Tariff No.	Tariff Heading	Sales Tax Rate
22.03	Beer:	
	A. Made from malt	Shs. 40/00 per litre.
	B. Stout	Shs. 40/00 per litre.
24.02	Manufactured tobacco extracts and essences:	
	A. (same)	(same).
	B. Cigarettes:	
	(1) (same)	Shs. 160/- per 1,000 cigarettes.
	(2) (same)	Shs. 200/- per 1,000 cigarettes.
	(3) (same)	Shs. 212/- per 1,000 cigarettes.
	(4) (same)	Shs. 245/- per 1,000 cigarettes.
	(5) (same)	Shs. 365/- per 1,000 cigarettes.
	(6) (same)	Shs. 463/- per 1,000 cigarettes.
	(7) (same)	Shs. 495/- per 1,000 cigarettes.
	(8) (same)	Shs. 505/- per 1,000 cigarettes.
	(9) Other	Shs. 505/- per 1,000 cigarettes.
	D. Pipe tobacco	Shs. 146/50 per kg.
27.10	(same):	
	A. (same)	Free.
	B. (same):	
	(1) of not more than 85 Octane	Shs. 5,553/20 per cubic metre at 20°C
	(2) of more than 85 Octane	Shs. 6,551/40 per cubic metre at 20°C
	C. (same):	
	(1) Aviation Kerosene	Shs. 1,000/- per cubic metre at 20°C
	(2) Other	Shs. 685/- per cubic metre at 20°C
	D. (same):	
	(1) (same)	Shs. 950/- per cubic metre at 20°C
	(2) (same)	Shs. 1,200/- per cubic metre at 20°C
	E. (same)	Shs. 950/- per cubic metre at 20°C
	F. (same)	(same).
	G. (same):	
	(1) (same)	(same).
	(2) (same)	(same).
	H. (same)	(same).
	I. (same)	(same).
27.11	Petroleum gases and other gaseous hydrocarbons	Shs. 1 per kg.
33.06	(same):	
	C. (same)	25%.
87.02	(same):	
	A. Passenger-carrying motor cars (including estate cars, station wagons and four wheel drive saloon cars and the like):	

"Tariff No.	Tariff Heading	Import Duty
----------------	----------------	-------------

- | | | |
|--|--------|------|
| (1) If sales tax has not previously been paid in Tanzania-Where the maximum cylinder Capacity of the vehicle | | |
| (i) does not exceed 1200 c.c. | ... | 150% |
| (ii) exceeds 2000 c.c. but does not exceed 2000 c.c. | ... .. | 200% |
| (iii) exceeds 2000 c.c. but does not exceed 2250 c.c. | ... .. | 200% |
| (iv) exceeds 2250 c.c. | ... .. | 200% |

Provided that:

- (1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:
- (a) less than one year-90% of new value.
 (b) exceeds one year but does not exceed two years-75 % of new value.
 (c) exceeds two years but does not exceed five years--60% of new value.
 (d) exceeds five years but does not exceed eight years-40% of new value.
 (e) exceeds eight years-20 % of new value.
- (11) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicle (Tax on Registration and Transfer) Act 1972 has been or is deemed to have been paid such payment shall be deemed constitute payment of sales tax in Tanzania'
- | | | |
|----------|--------|-------|
| 2. Other | | Free. |
|----------|--------|-------|

B. Motor caravans, microbus; minibuses and the like with seating capacity for not less than 8 passengers, and not more than 14 passengers:

- | | | |
|---|--------|-------|
| (1) if sales tax has not previously been paid in Tanzania where the maximum cylinder capacity of the vehicle: | | |
| (i) does not exceed 1200 c.c. | ... .. | 75 %; |
| (ii) exceeds 1200 c.c. but does not exceed 2000 | ... .. | 100%; |
| (iii) exceeds 2000 c.c. but does not exceed 2250 c.c. | ... .. | 100%; |
| (iv) exceeds 2250 c.c. | ... .. | 100%; |

Provided that:

- (1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which liability to sales tax arose is:
- (a) less than one year-90 % of new value.
 (b) exceeds one year but does not exceed two years--75 % of now; value
 (c) exceeds two years but does not exceed five years 60 Y. of now value;
 (d) exceeds five years but does not exceed eight years-40% of new value.
 (c) exceeds eight years-20%. of new value.
- (H) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles Tax on Registration and Transfer) Act, 1972 has been or IS deemed to have been paid, such payment shall be deemed to constitute Payment of sales tax in Tanzania

- | | | |
|--------------------------|--------|--------|
| (2) Other | | Free |
| C. Ambulance and hearses | ... .. | (same) |
| D. Dumpers | ... .. | (same) |

	E. Load-carrying vehicles of at are weight of not Its than 1 tonne, buses and coaches with seating capacity for not more than 14 passengers, four wheel drive vehicles, and chassis therefore, whether assembled or not	...	...	...	...	...	25 %;
	F. Load-carrying vehicles of a capacity of less than 1 tonnet	...	...	...	...	...	25%
	G. Other	...	...	...	...	...	25%
90.01	(same):						
	A.	...	...	...	...	...	Free
	B.	...	...	...	...	...	Free".

PART VII

AMENDMENT OF THE TANZANIA INVESTMENT BANK ACT 1970

Amendment Of section 5	21. This Part may be cad as one with the Tanzania Investment Bank Act, 970 in this Part referred to as "the principal Act".
Commence- ment	22. This Part shall be deemed to have come into operation on the first day of July, 1984.
Amendment of section 12	23. Section 12 of the principal Act is hereby amended in paragraph (f) by deleting the designation "Chairman" and substituting for it the designation "General Manager".
Amendment of Section 19	24. Section 19 of the principal Act is hereby amended- (a) by renumbering the present contents of section 19 as subsection (1) of that section; and (b) by adding, after subsection (1) the following new subsection:- "(2) The General Manager shall be the chief executive of the Bank."
Amendment Of section 30	25. Section 20 of the principal Act is hereby amended- (a) by deleting subsection (1) and substituting for it the following:- "(1) The conduct, management and supervision of the affairs, business and operations of the Bank are hereby vested in the Board of Directors. ²¹ "; (b) in subsection (4), by deleting the-comma after the designation "Chairman", and the passage "who shall also be the Managing Director of the Bank,".
Amendment of action 22	26. Section 22 of the principal Act is hereby amended in subsection (5) by deleting the passage "and in consultation with the Chairman of the Board of Directors'.

PART VIII

AMENDMENT THE TANZANIA RURAL DEVELOPMENT BANK ACT, 1971

construe- tics	27. This Part shall be read as one with the Tanzania Rural Development Bank Act, 1971, in this Part referred to as "the Principal Act".
Commence- sent	28. This Part shall be deemed to have come into operation on the first day of July, 1984.

29. Section I of the principal Act is hereby amended by deleting the short title "Tanzania Rural Development Bank Act, 1971", and substituting for it the title "Co-operative and Rural Development Bank Act, 1971". Amendment
of section
2

30. Section 2 of the principal Act is hereby amended— Amendment
of section
2

(a) by substituting for the definition "the Bank" the following definition:

""the Bank" means the Co-operative and Rural Development Bank established by section 3;"

(b) by inserting after the definition "Minister" the following definition:
" "parastatal organization" means any body corporate established by or under any written law other than a company established under the Companies Ordinance, save where the whole of the issued share capital of the company is owned by the Government or parastatal organization;"

31. Section 5 of the principal Act is hereby amended by deleting subsection (1) and substituting for it the following: Amendment
of section 5

"(1) The authorized capital stock of the Bank shall be one thousand two hundred million shillings divided into one thousand two hundred shares each having a par value of one million shillings, half of which shall be paid-in and the other half callable."

32. Section 6 of the principal Act is hereby amended— Amendment
of section 6

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

"(1) The shares of the Bank when issued shall be subscribed for by and allotted to the Government of the United Republic, the Apex Organization and, subject to subsection (1A), the Bank of Tanzania in the following amounts—

- | | | |
|---|--------|--------|
| (i) the Government of the United Republic | ... .. | 51 %; |
| (ii) the Apex Organization | ... .. | 30 %; |
| (iii) the Bank of Tanzania | ... .. | 19 %". |

(b) by inserting immediately after subsection (1) the following subsection:

"(1A) The shares allotted to and subscribed by the Bank of Tanzania may be redeemed by the Apex Organization.";

(c) by deleting subsection (4) and substituting for it the following;

"(4) In the event that the authorized capital stock of the Bank is increased, the shareholders shall subscribe for the additional shares there by created in the same proportions as they have subscribed to and been allotted shares pursuant to subsection (1), unless before a resolution of the Board pursuant to section 5(3) takes effect the President directs that such additional shares or any part of them may be subscribed for and allotted to a parastatal organization named in the direction.";

(d) by deleting subsection (6) and substituting for it the following:

“(6) The liability of the shareholders in respect of their shares shall be limited to the unpaid portion of the par value of the shares and the shareholders shall not by reason of having subscribed for and been allotted shares be liable for the obligations of the Bank.”;

(e) in subsection (7), by deleting the passage “the United Republic in its capacity as”

Amendment of section 20

33. Section 20 of the principal Act is hereby amended—

(a) by deleting subsection (3) and substituting for it the following—

“(3) The Board of Directors shall consist of a Chairman appointed by the President and nine other directors nominated by the shareholders, in proportion to the shares each holds, and appointed by the Minister.”;

(b) by deleting subsection (5).

Amendment of section 22

34. Section 22 of the principal Act is hereby amended by deleting subsection (5) and substituting for it the following:

“(5) The Managing Director shall be the Chief executive of the Bank and shall conduct the current business of the Bank, subject to the direction of the Board of Directors. He shall be responsible for organization, appointment and dismissal of the officers and staff in accordance with regulations adopted by the Board of Directors.”.

PART IX

AMENDMENT OF THE COMPANIES ORDINANCE

35.—(1) This Part shall be read as one with the Companies Ordinance.

(2) This Part shall be deemed to have come into operation on the first day of July, 1984.

36. The Eighth Schedule to the Companies Ordinance is hereby deleted and replaced by the following new Schedule:—

EIGHTH SCHEDULE

(Sections 293, 306, and 347)

TABLE OF FEES TO BE PAID TO THE REGISTRAR

I.—BY A COMPANY HAVING A SHARE CAPITAL

Tax on Capital:

Shs. 5 per every Shs. 1,000,000 or part thereof.

For registration of a company whose nominal share capital—

	Shs.
is not more than Shs. 20,000	200
is more than Shs. 20,000 but not more than Shs. 100,000	400
is more than Shs. 100,000 but not more than Shs. 1,000,000	600
is more than Shs. 1,000,000 but not more than Shs. 1,500,000	800
is more than Shs. 1,500,000 but not more than Shs. 2,000,000	1,000
is more than Shs. 2,000,000 but not more than Shs. 3,000,000	1,200
is more than Shs. 3,000,000 but not more than Shs. 4,000,000	1,400
is more than Shs. 4,000,000 but not more than Shs. 5,000,000	1,600
is more than Shs. 5,000,000 but not more than Shs. 10,000,000	10,000

EIGHTH SCHEDULE—(contd.)

For registration of any increase in share capital made after the first registration of the Company the same fee as could have been payable if the increased share capital has formed part of the Original share Capital at time of registration:

Provided that no Company shall be liable to pay in respect of nominal share capital, on registration or afterwards, any greater amount of fees than 5,000/- taking into account in the case of fees payable on an increase of share capital after registration the fees paid on registration.

For registration of any existing company, except such companies as are by this Ordinance, the same fee as is charged for registering a new Company...

For registering any document by this Ordinance required or authorized to be registered or required to be delivered, sent or forwarded to the Registrar other than the Memorandum or the abstract required to be delivered to the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the Republic 50

For making a record of any fact by this Ordinance required or authorized to be recorded by the Registrar 50

II—BY A COMPANY NOT HAVING A SHARE CAPITAL:

For registration of a Company—

	Shs.
Where the number of members as stated in the Articles does not exceed 25	200
Where the number of members as so stated exceeds 25 but not 50	300
Where the number of members as so stated exceeds 50 but not 100	400
Where the number of members as so stated exceeds 100 but not 150	500
Where the number of members so stated exceeds 150 but not 200	600
Where the number of members as so stated exceeds 200 but is not unlimited...	1,000

For registration of a company in which the number of members stated in the Articles to be unlimited 1,600

For registration of any increase on the number of members made after the registration of the company in respect of every 50 members or less than 50 members, of that increase 50

Provided that no company shall be liable to pay on the whole a greater fee than shillings 400/- in respect of its number of members taking into account the fee paid on the first registration of the company

For the registration of an existing company except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance, the same fee as is charged for registering a new company

For registering any document by this Ordinance required or authorized to be registered or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be delivered to the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the Republic... .. 50

For making a record of any fact by this Ordinance required or authorized to be recorded by the registrar 50

III—BY A COMPANY TO WHICH PART XII OF THIS ORDINANCE APPLIES

For registering a certified copy of a charter, statutes or memorandum and articles of the company or other instrument constituting or defining the constitution of the company 50

For registering any other document required to be delivered to the Registrar under Part XII of this Ordinance 50

V—GENERALLY

For registering out of time any document which is required to be delivered, sent or forwarded to the Registrar within any prescribed period in addition to any other fee prescribed, there shall be payable a fixed fee of shillings 50 for each month or part of each month of default

PART X

AMENDMENT OF THE FOREIGN MOTOR VEHICLES (LICENSING) ACT, 1970

Construction

37. This Part shall be read as one with the Foreign Commercial Vehicles (Licensing) Act, 1970, in this Part referred to as "the principal Act".

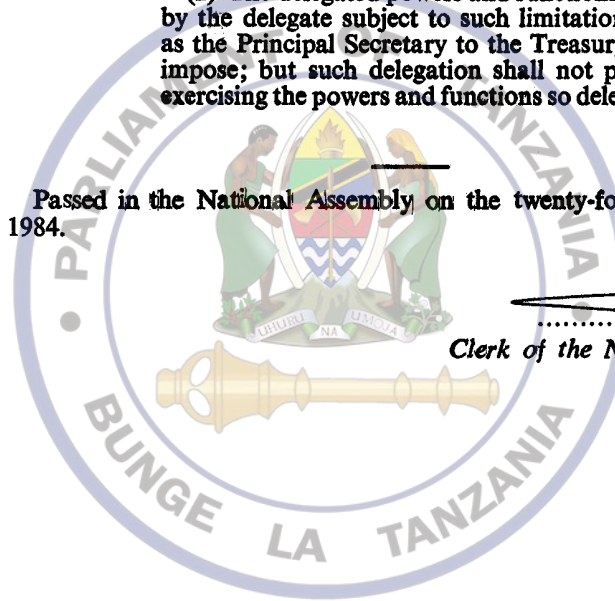
Insertion of new section 6A

38. The Principal Act is hereby amended by inserting immediately after section 6 the following new section:

6A—(1) The Principal Secretary to the Treasury may, by order published in the *Gazette*, delegate any or all of the powers and functions conferred upon him by or under this Act to such person or persons as he shall specify.

(2) The delegated powers and functions shall be exercised by the delegate subject to such limitations or restrictions as the Principal Secretary to the Treasury may deem fit to impose; but such delegation shall not preclude him from exercising the powers and functions so delegated."

Passed in the National Assembly on the twenty-fourth day of July, 1984.



[Signature]
Clerk of the National Assembly