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Laws

Act

1989

The Finance Act, 1989

Tanzania, United Republic

Ministry of Finance

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THE FINANCE (NO. 2) ACT, 1987

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THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1987

I ASSENT,

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President

16/1/88

An Act to impose and alter certain Taxes and Duties and to amend certain written laws relating to the collection and management of public revenues

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

- 1. This Act may be cited as the Finance (No. 2) Act, 1987. 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. Commencement

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," and shall be deemed to have come into operation on the first day of July, 1987. Construction and commencement
Cap. 471

- 4. Section 3 of the Airport Service Charge Act, 1962, is hereby amended by adding after subsection (4) the following subsection:— Amendment of section 3

"(5) Notwithstanding subsection (3), the Principal Secretary to the Treasury may where an application is made to him in writing by or in respect of a non-resident passenger, permit the payment of the charge by such passenger in local currency."

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construction and commencement

5. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the first day of July, 1987.

6. The Business Licensing Act, 1972, is hereby amended in section 2(1) by inserting immediately after the definition "business licence" the following definition—

"business of a national or international character" means any business the carrying on of which involves operations of a national or international dimension or consequences, or is preceded by decisions of policy at national or international level and includes the business of commission agents, clearing and forwarding banking, insurance, operation of tourist hotels, exporters and importers, transportation by air, manufacturing, building contractors, shipping, commercial traveller, stevedoring and lighterage, providing postal services, carrying a specified profession, regional trading company, district development corporation, cooperative societies, whole sale and any other business which may be specified as such by the Minister for the time being responsible for finance by writing under his hand."

Amendment of Schedule

7. The Schedule to the Business Licensing Act, 1972, is hereby amended by substituting, save where the expression "same" appears, for the entries in Column 2 and Column 3 respectively the licence fees specified in relation to the following businesses described in Column 1:—

COLUMN 1 Description of Business	COLUMN 2 Licence Fee		COLUMN 3 Fee for Subsidiary Licence	
	Shs.	Cts	Shs.	Cts
(a) (Same)	30,000	00	30,000	00
(c) (Same)	12,000	00	12,000	00
(d) (Same)	12,000	00	12,000	00
(g) (Same)	6,000	00	6,000	00
(h) (Same)	6,000	00	6,000	00
(i) (Same)	6,000	00	6,000	00
(ii) (Same)	6,000	00	6,000	00
(iii) (Same)	6,000	00	6,000	00
(iv) (Same)	6,000	00	6,000	00
(v) (Same)	(Same)		(Same)	
(i) Restaurant, hotel, boarding house or lodging houses business:				
(i) Tourist Hotels	3,000	00		
	plus Shs. 100/- for each bedroom in such premises set aside for the accommodation of guests		NIL	
(ii) If holding a liquor licence in respect of the premises	Shs. 3,000	00	Shs. 3,000	00
	plus Shs. 100/- for each bedroom in such premises set aside for the accommodation of guests		plus Shs. 100/- for each bedroom in such premises set aside for the accommodation of guests	

COLUMN 1 Description	COLUMN 2 Licence Fee	COLUMN 3 Fee for Subsidiary Licence
(iii) If not holding a liquor licence in respect of the premises	Shs. 1,000 (00) plus Shs. 25/- for each bedroom in such premises set aside for the accommodation of guests	Shs. 1,000 (00) plus Shs. 25/- for each bedroom in such premises set aside for the accommodation of guests
(k) (Same)	6,000 (00)	6,000 (00)
(l) (Same)	6,000 (00)	6,000 (00)
(n) (Same)	6,000 (00)	6,000 (00)
(o) (Same)		
(i) (Same)	NIL	NIL
(ii) (Same)	30,000 (00)	30,000 (00)
(iii) (Same)	9,000 (00)	9,000 (00)
(p) (Same)	8,000 (00) plus 1 percentum of the value of all contracts undertaken during the previous calendar year or Shs. 40,000/- whichever is the lesser amount	8,000 (00) plus 1 percentum of the total value of all contracts undertaken during the previous calendar year or Shs. 40,000/- whichever is the lesser amount
(g) The business of manufacturing	4,000 (00) plus 1 percentum of the value of the previous calendar year or Shs. 20,000/- whichever is the amount	12,000 (00)
(r) The business of providing postal services	4,000 (00) plus 1 percentum of turnover of the previous calendar year or Shs. 20,000/- whichever is the lesser amount	12,000 (00)
(s) The business of transporting passengers or goods by railway	4,000 (00) plus 1 percentum of the turnover of the previous calendar year or Shs. 20,000/- whichever is the lesser amount	12,000 (00)
(t) The business of exporters or importers	4,000 (00) plus 1 percentum of the previous calendar year or Shs. 20,000/- whichever is the lesser amount	12,000 (00)
(u) The business of selling goods by wholesale	4,000 (00) plus 1 percentum of the turnover of the previous calendar year or Shs. 20,000/- whichever is the lesser amount	12,000 (00)

COLUMN 1 Description	COLUMN 2 Licence Fee	COLUMN 3 Fee for Subsidiary Licence
(v) Any other business carried on by a Regional or District Development or Trading Corporation Society or a village legally established under local government legislation	300 (00)	300 (00)
(vi) Any other business not specifically provided for in this Schedule	2,000 (00)	6,000 (00)
	plus 1 percentum of the turnover of the previous calendar year or Shs. 10,000/- whichever is the lesser amount	

PART IV
AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construction commencement Amendment of First Schedule

8. This Part shall be read as one with the Customs Tariff Act, 1976, and shall be deemed to have come into operation on the nineteenth day of June, 1987.

9. The First Schedule to the Customs Tariff Act, 1976, is hereby amended in Chapters 39, 58, 59, 62, 63, 64, 91 and 97 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:—

Tariff No.	Tariff Heading	Import Duty
39.07	(same): R. (sheets)	40%
58.01	(same)	75%
58.02	(same)	75%
64.01/04	(same):	
	A. (same)	30%
	B. (same)	30%
	C. (same)	30%
87.02	(same):	
	B. Motor caravans, microbus, minibuses and the like with seating capacity for not less than 8 nor more than 14 passengers:	(same)
	(1) (same)	(same)
	(2) (same)	(same)
	(3) (same)	(same)
	(4) (same)	(same)
	(5) (same)	(same)
	(6) (same)	(same)
	(7) (same)	(same)

Tariff No.	Tariff Heading	Import Duty
	E. Load-carrying vehicles of a carrying capacity of not less than 1 tonne, buses and coaches with seating capacity for more than 14 passengers, four wheel drive vehicles (4 WD saloon) cars excluded) and chassis therefor, whether assembled or not	(same)
87.06	(same):	
	A. Specialized parts of vehicles of Heading No. 87.01A, 87.02C or 87.03A and D	
	(i) 87.01A	Free
	(ii) 87.01B, 87.02C, D and E and 87.03A A and D	20%
91.01	(same)	35%
91.02	(same)	35%
91.04	(same):	
	A. (same)	35%
	B. (same)	35%
91.05	(same)	35%
97.01	(same)	70%
97.02	(same)	70%
97.03	(same)	70%

PART V

AMENDMENT OF THE ENTERTAINMENTS TAX ACT, 1970

10. This Part shall be read as one with the Entertainments Tax Act, 1970, and shall be deemed to have come into operation on the nineteenth day of June, 1987.

Construction and commencement Acts, 1970

11. The Second Schedule to the Entertainments Tax Act, 1970, is hereby amended by deleting paragraph (a) and substituting for it the following:

Amendment of Second Schedule

(a) Shs. 15/- for every admission to a cinematographic exhibition or a scheduled entertainment taking place in a night club"

PART VI

AMENDMENT OF THE ESTATE DUTY ACT, 1963

12. This Part shall be read as one with the Estate Duty Act, 1963, in this Part referred to as "the Principal Act" and shall be deemed to have come into operation on the first day of July, 1987.

Construction and commencement Cap. 527

13. Section 17A of the principal Act is hereby repealed and replaced by the following section—

"Exemption of certain property

17A.—(1) For the purposes of this section, the term “dependent” means the wife, husband, child, grandchild, parent or grandparent of the deceased who, at the time of the death of the deceased, was wholly or substantially dependent upon the deceased for his or her livelihood.

(2) Subject to subsection (3), where the property of the deceased to which section 7(1) refers includes:—

- (a) any house which the Commissioner is satisfied was, at the time of the death of the deceased, used as a dwelling house by any dependant of the deceased;
- (b) a motor-vehicle;
- (c) a shamba or area of land reserved for agricultural or allied purposes, or
- (d) personal effects of the deceased;

the property shall be retained by the dependant, subject to the will of the deceased or the relevant law, and no estate duty shall be charged on such property.

(3) Where the property of the deceased to which section 7(1) refers includes several houses which qualify for exemption from estate duty under subsection (2) of this section, not more than two of those houses shall be exempted from estate duty, subject to subsection (4).

(4) Where the houses referred to in subsection (3) are situated in both rural and urban areas, the two houses in respect of which the exemption under this section applies shall be one in rural areas and the other in urban areas.

14. Section 33 of the principal Act is hereby amended in subsection (1) by deleting the words “one hundred thousand shillings” and substituting for them the words “five hundred thousand shillings.”

15. The First Schedule to the principal Act is hereby deleted and replaced by the following:—

FIRST SCHEDULE

(Section 21)

RATES OF DUTY

<i>Value of Property</i>	<i>Rate of Duty</i>
(a) Not exceeding Shs. 500,000/-	Nil
(b) Exceeding Shs. 500,000/- but not exceeding Shs. 600,000/-	Shs. 2,970/- and in addition to it, 9 per cent of the amount in excess of Shs. 500,000/-
(c) Exceeding Shs. 600,000/- but not exceeding Shs. 800,000/-	Shs. 11,970/- and in addition to it, 18 per cent of the amount excess of Shs. 600,000/-.

<i>Value of Property</i>	<i>Rate of Duty</i>
(d) Exceeding Shs. 800,000/- but not exceeding Shs. 1,200,000/-	Shs. 47,970/- and in addition to it, 27 per cent of the amount in excess of Shs. 800,000/-.
(e) Exceeding Shs. 1,200,000/- but not exceeding Shs. 1,600,000/-	Shs. 115,970/- and in addition to it, 36 per cent of the amount in excess of Shs. 1,200,000/-.
(f) Exceeding Shs. 1,600,000/- but not exceeding Shs. 2,000,000/-	Shs. 299,970/- and in addition to it, 54 per cent of the amount in excess of Shs. 1,600,000/-.
(g) Exceeding Shs. 2,000,000/- but not exceeding Shs. 5,000,000/-	Shs. 515,970/- and in addition to it, 63 per cent of the amount in excess of Shs. 2,000,000/-.
(h) Exceeding Shs. 5,000,000/-	Shs. 2,405,970/- and in addition to it, 72 per cent of the amount in excess of Shs. 5,000,000/-.

PART VII

AMENDMENT OF THE GOLD TRADING ORDINANCE

16. This Part shall be read as one with the Gold Trading Ordinance, and shall be deemed to have come into operation on the first day of July, 1987.

17. Section 13 of the Gold Trading Ordinance is hereby amended by deleting subsection (5) and substituting for it the following:—

“(5) The fee payable by the person to whom a gold dealer’s licence is issued shall be:—

	<i>Master gold dealer's licence</i>	<i>Employee gold dealer's licence</i>
For a licence for the period 1st January to 31st December .	60,000	30,000
For a licence for the period 1st April to 31st December .	45,000	22,500
For a licence for the period 1st July to 31st December ..	30,000	15,000
For a licence for the period 1st October to 31st December .	15,000	7,500”.

PART VIII

AMENDMENT OF THE HOTEL LEVY ACT, 1972

18. This Part shall be read as one with the Hotel Levy Act, 1972, in this Part referred to as “the principal Act”, and shall be deemed to have come into operation on the nineteenth day of June, 1987.

Construction and commencement

19. Section 4(1) of the principal Act is hereby amended by deleting the words “twelve and half per centum” and substituting for them the words “seventeen and half per centum”.

Amendment of Section 4

20. Section 6 of the principal Act is hereby amended in subsection (1) by deleting the words “ten per centum” and substituting for them “seventeen and half per centum”.

Amendment of section 6

PART IX

AMENDMENT OF THE IMMIGRATION ACT, 1972

Construc-
tion Acts,
1972,
No. 8

21. This Part shall be read as one with the Immigration Act, 1972, in this Part referred to as the "Principal Act"

Com-
mence-
ment

22. This Part shall be deemed to have come into operation on the 1st day of July, 1987.

Ammend-
ment of
Section
10A

23. Section 10A of the Principal Act is hereby amended

(a) in subsection (1) by deleting the comma which appears at the end of that subsection and substituting for it a colon; and by adding immediately after the last line the following provision:—

"Provided that this provision shall not apply in the case of—

- (a) Ambassadors and High Commissioners accredited to the United Republic and their families;
- (b) representatives of International Organizations, Organisation of African Unity, Southern Africa Development Coordination Committee (SADCC) and such other organizations as the Minister for Finance may, by notice in the Gazette approve for that purpose;
- (c) persons who are *bona fide* visitors of the Government of the United Republic or the Revolutionary Government of Zanzibar;
- (d) foreign students registered in local institutions and returning students, dependant children who are not more than twelve years old;
- (e) cultural groups who are sponsored by the Government of the United Republic or by the Revolutionary Government of Zanzibar or who are on an exchange programme with any foreign Government".

PART X

AMENDMENT OF THE INCOME TAX ACT, 1973

Construc-
tion Acts,
1973
No. 33

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

Com-
mence-
ment

25. This Part shall be deemed to have come into operation on the first day of July, 1987.

26. The Third Schedule to the Principal Act is hereby amended in paragraph 7 by adding immediately after the figure "30" the phrase "three quarters" Amendment of Third Schedule

27. The Third Schedule to the principal Act 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:— Amendment of Third Schedule

<i>Monthly Income</i>	<i>Rate Payable</i>
Where such income does not exceed Shs. 1,260/-	Nil
Where such income exceeds Shs. 1,260/- but does not exceed Shs. 2,000/-	20% of the amount in excess of Shs. 1,260/-.
Where such income exceeds Shs. 2,000/- but does not exceed Shs. 4,000/-	Shs. 148/- plus 25% of the amount in excess of Shs. 2,000/-.
Where such income exceeds Shs. 4,000/- but does not exceed Shs. 6,000/-	Shs. 648/- plus 35% of the amount in excess of Shs. 4,000/-
Where such income exceeds Shs. 6,000/- but does not exceed Shs. 8,000/-	Shs. 1,348/- plus 40% of the amount in excess of Shs. 6,000/-
Where such income exceeds Shs. 8,000/- but does not exceed Shs. 10,000/-	Shs. 2,148/- plus 45% of the amount in excess of Shs. 8,000/-.
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 12,000/-	Shs. 3,048/- plus 50% of the amount in excess of Shs. 10,000/-
Where such income exceeds Shs. 12,000/- but does not exceed Shs. 14,000/-	Shs. 4,048/- plus 55% of the amount in excess of Shs. 12,000/-.
Where such income exceeds Shs. 14,000/- but does not exceed Shs. 16,000/-	Shs. 5,148/- plus 60% of the amount in excess of Shs. 14,000/-.
Where such income exceeds Shs. 16,000/- but does not exceed Shs. 18,000/-	Shs. 6,348/- plus 65% of the amount in excess of Shs. 16,000/-.
Where such income exceeds Shs. 18,000/- but does not exceed Shs. 20,000/-	Shs. 7,648 plus 70% of the amount in excess of Shs. 18,000/-.
Where such income exceeds Shs. 20,000/-	Shs. 9,048/- plus 75% of the amount in excess of Shs. 20,000/-.

PART XI

AMENDMENT OF THE LOCAL GOVERNMENT FINANCES ACT, 1982

28. This Part shall be read as one with the Local Government Finances Act, 1982, in this Part referred to as the Principal Act.

29. This Part shall be deemed to have come into operation on 1st July, 1987.

30. Section 6 of the Principal Act is amended in subsection (1) by deleting the whole of paragraph (e) and substituting for it the following paragraph:—

“(e) all the fees for licences granted under the Business Licensing Act, 1972, in respect of business premises for business other than businesses of a national or international character, situated within the area of jurisdiction of an urban authority;”.

PART XII

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

31. 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.

32. This Part shall be deemed to have come into operation on the 19th June, 1987.

33. Paragraph 3 of the First Schedule to the Principal Act is hereby amended by deleting the passage “Shs. 1,000” and substituting for it the passage “Shs. 2,000”.

PART XIII

AMENDMENT OF THE PAY-ROLL LEVY ACT, 1985

34. This Part shall be read as one with the Pay-Roll levy Act, 1985, in this Part referred to as the Principal Act.

35. This Part shall be deemed to have come into operation on the nineteenth day of June, 1987.

36. The Principal Act is amended in Section 2 in paragraph (a) of the definition “Specified employer.” by adding immediately after the word “month” the phrase “but does not include the Government (District Authorities) Act, 1982 or the Local Government (Urban Authorities) Act, 1982.”

PART XIV

AMENDMENT OF THE ROADS TOOLS ACT, 1985

37. This Part shall be read as one with the Roads Tolls Act, 1985, in this Part referred to as "the principal Act".

Construction

Acts, 1985
No.

38. This Part shall be deemed to have come into operation on the nineteenth day of June, 1987.

Com-
mence-
ment

39. The First Schedule to the principal Act is hereby amended by deleting all items relating to tolls at ferries and substituting for them the following items:

TOLLS AT FERRIES

A Rate of Toll per Vehicle of Tanzania Registration

<i>Vehicle</i>	<i>Rate of Toll</i>
1. Saloon Cars	20/-
2. Others	30/-

B. Rate of Toll per Vehicle of Foreign Registration

<i>Vehicle</i>	<i>Rate of Toll</i>
1. Car including saloon or estate cars not including combis. Land rovers or similar vehicle	US\$ 1 or equivalent convertible currency
2. Pickups and passenger carrying vehicles of a carrying capacity of not more than 25 passengers	US\$ 3 or equivalent convertible currency
3. Lorries of a carrying capacity of not more than 25 passengers	US\$ 6 or equivalent convertible currency
4. Heavy vehicles or vehicles of carrying capacity of more than five tonnes but not more than 10 tonnes	US\$ 12 or equivalent convertible currency
5. Heavy vehicles or vehicles of a carrying capacity of more than 10 tonnes but not more than 20 tonnes or vehicles with trailer	US\$ 17 or equivalent convertible currency
6. Heavy vehicles or vehicles of a carrying capacity of more than 20 tonnes or vehicles with trailers	US\$ 21 or equivalent convertible currency

Amendment of Section 4 **40.** Subsection(4) of Section 4 of the Principal Act is hereby amended by deleting the phrase "each time" which appears immediately after the word "paid" which appears in the last but one line and substituting for it the phrase "once for every journey"

PART XV

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

Construction and commencement **41.** This Part shall be read as one with the Road Traffic Act, 1973, and shall be deemed to have come into operation on the nineteenth day of June, 1987.

Replacement of second Schedule **42.** The Second Schedule to the Road traffic Act, 1973, is hereby deleted and replaced by the following:

"SECOND SCHEDULE

Section 66(c)

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.	1,400/-
2. Exceeding 1,100 but not exceeding 1,400/-	1,600/-
3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	1,800/-
4. Exceeding 1,650 c.c. but not exceeding 2,200 c.c.	2,200/-
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	2,600/-
6. Exceeding 3,000 c.c.	3,000/-
B. A passenger vehicle, excluding 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.	2,000/-
2. Exceeding 1,100 c.c. but not exceeding 1,400 c.c.	2,200/-
3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	2,400/-
4. Exceeding 1,650 c.c. but not exceeding 2,200 c.c.	2,800/-
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	3,200/-
6. Exceeding 3,000 c.c.	4,000/-
C. A public service vehicle, other than a public omnibus in category D of an engine capacity:	
1. Not exceeding 2,200 c.c.	3,000/-
2. Exceeding 2,200 c.c. but not exceeding 3,000	3,400/-
3. Exceeding 3,000 c.c.	5,000/-

FIRST COLUMN
Category

SECOND COLUMN
Rate of fees

D. A public omnibus or a private omnibus with a passenger seating capacity:

1. Not exceeding 10 seats 2,800/-
2. Exceeding 10 seats but not exceeding 15 seats 3,200/-
3. Exceeding 15 seats but not exceeding 20 seats 3,600/-
4. Exceeding 20 seats but not exceeding 25 seats 4,000/-
5. Of 26 seats 4,800/-
6. Exceeding 26 seats 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 2,400/-
2. Exceeding 1,500 Kgs but not exceeding 2,000 Kgs 3,200/-
3. Exceeding 2,000 Kgs but not exceeding 3,000 Kgs 4,800/-
4. Exceeding 3,000 Kgs but not exceeding 4,000 Kgs 6,400/-
5. Exceeding 4,000 Kgs but not exceeding 5,000 Kgs 8,000/-
6. Exceeding 5,000 Kgs 10,000/-

F. Motor cycles of engine capacity:

1. Not exceeding 50 c.c. 400/-
2. Exceeding 50 c.c. but not exceeding 150 c.c. 600/-
3. Exceeding 150 c.c. but not exceeding 300 c.c. 800/-
4. Exceeding 300 c.c. but not exceeding 500 c.c. 1,000/-
5. Exceeding 500 c.c. 1,200/-

G. Other:

1. Ambulance 1,000/-
2. Hearse 1,000/-
3. Dumper:
 - (a) Where use is confined to own premises of concession 1,000/-
 - (b) In any other case 1,000/-

PART XVI

AMENDMENT OF THE SALES TAX ACT, 1976

Construction

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

Commencement

44.—(1) The provisions of section 45(1) shall be deemed to have come into operation on the nineteenth day of June, 1987.

(2) The provisions of section 45(2) shall be deemed to have come into operation on the first day of July, 1987.

(3) The provisions of section 45A shall be deemed to have come into operation on the twenty-seventh day of June, 1987.

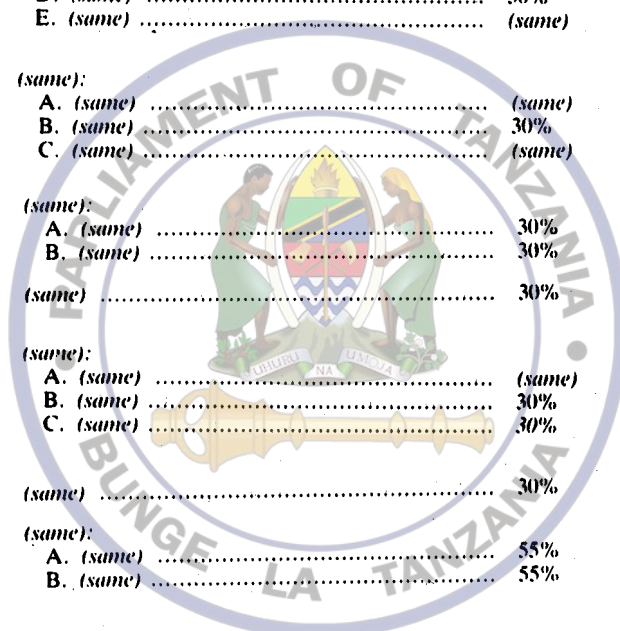
Amendment of First Schedule

45.—(1) The First Schedule to the principal Act, 1976, is hereby amended in Chapters 0, 9, 15, 32, 33, 39, 41, 42, 43, 64, 73, 75, 76, 78, 79, 80, 82, 83, and 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 "Sales Tax" opposite the following tariff numbers the following respective new entries:

Tariff No.	Tariff Heading	Sales Tax
09.01	(same)	(same)
	A. (same)	(same)
	B. (same)	30%
09.02	(same)	(same)
	A. (same)	(same)
	B. (same)	30%
09.03	(same)	30%
15.07	(same)	(same)
	A. (same)	30%
	B. (same)	30%
	C. (same)	30%
15.08	(same)	(same)
	A. (same)	30%
	B. (same)	30%
15.12	(same)	30%
15.13	(same)	30%
32.05	(same)	30%
32.06	(same)	(same)
	A. (same)	30%
	B. (same)	30%
32.07	(same)	30%
32.08	(same)	30%
32.09	(same)	(same)
	A. (same)	30%
	B. (same)	30%
32.10	(same)	30%

Tariff No.	Tariff Heading	Sales Tax
33.06	(same):	
	A. (same)	105%
	B. (same)	30%
	C. (same)	30%
	D. (same)	105%
	E. (same)	105%
	F. (same)	105%
39.07	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	(same)
	D. (same)	80%
	E. (same)	30%
	F. (same)	30%
	G. (same)	(same)
	H. (same)	30%
	I. (same)	(same)
	J. (same):	
	(1) (same)	30%
	(2) (same)	30%
	K. (same)	30%
	L. (same)	(same)
41.02/08	(same)	30%
41.10	(same)	55%
42.01	(same):	
	A. (same)	(same)
	B. (same)	30%
42.01	(same):	
	A. (same)	30%
	B. (same)	30%
42.03	(same):	
	A. (same)	80%
	B. (same)	80%
42.05	(same):	
	A. (same)	55%
	B. (same)	55%
42.06	(same):	
	A. (same)	(same)
	B. (same)	30%
43.02	(same)	30%
43.03,04	(same):	
	A. (same)	(same)
	B. (same)	30%
	C. (same)	105%
	D. (other)	105%
64.01/04	(same):	
	A. (same)	(same)
	(1) (same)	(same)
	(2) (same)	(same)
	B. (same):	
	(1) (same)	(same)
	(2) (same)	(same)
	(a) (same)	(same)
	(b) (same)	30%

Tariff No.	Tariff Heading	Sales Tax
64.06	(same):	
	A. (same)	(same)
	B. (same)	30%
73.13	(same):	
	A. (same):	
	(1) (same)	(same)
	(2) (same)	(same)
	B. (same):	
	(1)	(same)
	(2)	(same)
	C. (same):	
	(1) (same)	(same)
	(2) (same)	(same)
	D. (same)	30%
	E. (same)	(same)
73.21	(same):	
	A. (same)	(same)
	B. (same)	30%
	C. (same)	(same)
73.27	(same):	
	A. (same)	30%
	B. (same)	30%
73.28	(same)	30%
73.29	(same):	
	A. (same)	(same)
	B. (same)	30%
	C. (same)	30%
73.34	(same)	30%
73.35	(same):	
	A. (same)	55%
	B. (same)	55%
73.36	(same):	
	A. (same):	
	(1) (same)	55%
	(2) (same)	55%
	(3) (same)	55%
	B. (same)	55%
73.37	(same)	30%
73.38	(same):	
	A. (same):	
	(1) (same):	
	(a) (same)	30%
	(b) (same)	30%
	(c) (same)	30%



Tariff No.	Tariff Heading	Sales Tax
73.38	(same):	
	A. (same)	
	(2) (same)	
	(a)	30%
	(b)	30%
	(c)	30%
	(3) (same)	30%
	(4) (same)	30%
	B. (same)	30%
	C. (same)	30%
	D. (same)	30%
73.39	(same)	30%
73.40	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	(same)
	D. (same)	(same)
	E. (same)	(same)
	F. (same)	(same)
	G. (same)	(same)
	H. (same)	(same)
	I. (same)	(same)
	J. (same)	(same)
	K. (same)	(same)
	L. (same)	(same)
	M. (same)	
	(1)	(same)
	(2)	(same)
	N. (same)	30%
74.04	(same):	
	A. (same)	30%
	B. (same)	30%
74.05	(same)	30%
74.17	(same):	
	A. (same):	
	(1) (same)	(same)
	(2) (same)	55%
	(3) (same)	55%
	B. Other	55%
74.18	(same):	
	A. (same)	30%
	B. (same)	30%
74.19	(same)	
	A. (same)	30%
	B. Other	30%
75.06	(same):	
	A. (same)	30%
	B. (same)	30%
76.04	(same)	30%
76.08	(same):	
	A. (same)	(same)
	B. (same)	30%
	C. (same)	(same)
76.14	(same)	30%
76.15	(same):	
	A. (same)	30%
	B. (same)	30%

Tariff No.	Tariff Heading	Sales Tax
76.16	(same):	
	A. (same)	(same)
	B. (same)	
	(1)	(same)
	(2)	(same)
	C. (same)	30%
78.06	(same):	
	A.	(same)
	B.	(same)
	C.	30%
79.06	(same):	
	A. (same)	30%
	B. (same)	(same)
80.06	(same):	
	A. (same)	30%
	B. (same)	(same)
82.04	(same):	
	A. (same)	30%
	B. (same)	(same)
82.06	(same):	
	A. (same)	30%
	B. (same)	30%
82.08	(same):	
	55%
82.09	(same):	
	A. (same)	(same)
	B. (same)	30%
82.10	(same)	30%
82.11	(same):	
	A. (same)	30%
	B. (same)	30%
82.12	(same)	30%
82.13	(same)	30%
82.14	(same)	30%
82.15	(same)	30%
83.01	(same):	
	A. (same)	30%
	B. (same)	(same)
	C. (same)	30%
83.02	(same):	
	A. (same)	55%
	B. (same)	55%
	C. (same)	55%
83.03	(same)	55%
83.04	(same)	30%
83.05	(same)	30%
83.06	(same)	30%

Tariff No.	Tariff Heading	Sales Tax
83.07	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same):	
	(1) (same)	30%
	(2) (same)	30%
	D. (same)	30%
83.09	(same)	30%
83.10	(same)	55%
83.11	(same)	55%
83.12	(same)	55%
83.14	(same)	30%
83.15	(same)	30%
87.01	(same):	
	A. (same)	(same)
	B. (same):	
	(1) (same)	
	(a) (same)	10%
	(b) (same)	20%
	(2) (same)	20%
87.02	E. Load carrying vehicles of a carrying capacity of not less than 1 tonne, buses and coaches with fitting capacity for more than 14 passengers, four-wheel drive vehicles and chassis therefore, whether assembled or not:	
	(i) If locally assembled or body built	10%
	(ii) Other	20%
87.06	(same)	(same)
	A. Specialised parts of vehicles of heading Nos—	
	(i) 87.01A	Free
	(ii) 87.01B, 87.02C, D and E. and 87.03A and D	20%".

(2) The Second Schedule to the principal Act is hereby amended by adding after Item 1 the following item:

"2. Food and beverages catering services in hotels, designated by the Minister by notice published in the *Gazette* 60.

45A The First Schedule to the principal Act is hereby amended in Chapter 22, 24 and 27 by substituting, save where the expression ("same") appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Sales Tax" opposite the following Tariff Numbers the following respective new entries:

Miscellaneous amendments

Tariff No	Tariff Heading	Sales Tax Rate
22.01	(Same)	
	A. (Same)	115%
	B (Same).....	115%
22.02	(Same)	
	(Same).....	115%
	B (Same).....	115%
22.02	Beer:	
	A . Made From Malt.....	241%
	B. Stone.....	241%
	C. Chibuku	241%
24.02	Manufactured Tobacco Extracts and essences	
	A. (Same)	(Same)
	B. Cigarettes	
	(1) (Same)	155%
	(2) (Same).....	180%
	(3) (Same).....	155%
	(4) (Same).....	180%
	(5) (Same)	180%
	(6) Top Club manufacture by Tanzania Cigarette Company.....	180%
	(7) Embassy manufactured by Tanzania Cigarette Company	205%
	(8) Rex manufactured by Tanzania Company	205%
	(9) Tropicana manufactured by Tanzania Cigarette Company	205%
	(10) Other	205%
	C. (Same)	
	(1) (Same)	(Same)
	(2) (Same)	(Same)
	D. (Same)	(Same)
27.10	(Same)	
	A. (Same)	Free
	B. (Same)	
	(1) (Same)	43%
	(2) (Same)	53%
	C. (Same)	
	(1) (Same)	(Same)
	(2) (Same)	Shs 2.6851- per cubic metre at 20 ⁰ c
	D. (Same)	
	(1) (Same)	Free
	(2) (Same)	Free
	E (Same).....	(Same)
	F (Same)	(Same)
	G. (Same)	(Same)
	H. (Same)	(Same)
	I. (Same)	(Same)

PART XVII

AMENDMENT OF THE STAMP DUTY ACT, 1972

46. This Part shall be read as one with the Stamp Duty Act, 1972, and shall be deemed to have come into operation on the first day of July, 1987.

Construction and commencement

47. Section 9 of the principal Act is hereby amended—

Amendment of section 9

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

(1) Every business man who makes a yearly sales turnover of not less than shillings 500,000/- shall, and every such person who makes a yearly sales turnover of less than shillings

500,000/- may, enter into an agreement in writing with the Principal Secretary requiring such person to pay within twenty one days of the expiry of each prescribed period provided for in the agreement, a compounded duty of a specified percentage of the aggregate of the sum of money received by such person during such period, save that, where under this section a person not required to enter into an agreement, enters into such agreement shall pay a stamp duty of shillings 5/- for every shilling 1,000/- provided that his annual sales turnover shall not be less than shillings 250,000.

(2) Any person who enters into an agreement with the Principal Secretary, but whose yearly sales turnover is less than shillings 250/- shall pay a special stamp duty of shillings 100.00 per month.

(b) by renumbering subsections (2) — (7) as (3) — (8).

(c) by deleting the word "five" which appears in the first line of subsection 8 as renumbered.

PART XVIII

AMENDMENT OF THE COMPANIES ORDINANCE

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

(2) This part shall come into operation on the nineteenth day of June, 1987

Construction and commencement

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

Replacement Eighth Schedule

EIGHTH SCHEDULE

Sections 293, 306 and 347

TABLE OF FEES TO BE PAID TO THE REGISTRAR

— BY A COMPANY HAVING A SHARE CAPITAL

Tax on Capital:

Shs. 10/- per every Shs. 1,000/- or part thereof for registration of a Company whose nominal share capital—

	Shs.
is not more than Shs. 20,000/-	400.00
is more than Shs. 20,000/- but not more than Shs. 1,000,000/-	800.00
is more than Shs. 1,000,000/- but not more than Shs. 1,500,000/-	1,200.00
is more than Shs. 1,500,000/- but not more than Shs. 2,000,000/-	2,000.00
is more than Shs. 2,000,000/- but not more than Shs. 3,000,000/-	2,400.00
is more than Shs. 3,000,000/- but not more than Shs. 4,000,000/-	2,800.00
is more than Shs. 4,000,000/- but not more than Shs. 5,000,000/-	3,200.00
is more than Shs. 5,000,000/- but not more than Shs. 10,000,000/-	4,000.00
is more than 10,000,000/-	20,000.00

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 United Republic

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

II. BY A COMPANY NOT HAVING A SHARE CAPITAL:

For registration of a company—

Where the number of members as stated in the Articles does not exceed 25	400.00
Where the number of members as so stated exceeds 25 but not 50	600.00
Where the number of members as so stated exceeds 50 but not 100	800.00
Where the number of members as so stated exceeds 100 but not 150	1,000.00
Where the number of members as so stated exceeds 150 but not 200	1,200.00
Where the number of members as so stated exceeds 200 but is still limited	2,000.00
For registration of a company in which the number of members stated in the Articles to be unlimited	3,200.00

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

