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Laws

Act

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1971

# The Finance Act, 1971

The United Republic of Tanzania

Ministry of Finance

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## THE FINANCE ACT, 1971

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## THE UNITED REPUBLIC OF TANZANIA



No. 23 OF 1971

I ASSENT,

*Tulius K. Kyere*  
President

4TH AUGUST, 1971

**An Act to impose and alter certain Taxes and Duties, to amend certain enactments, to make special provisions in relation to certain Taxes and Duties and to provide for matters connected therewith and incidental thereto**

[6TH AUGUST, 1971]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1971.

Short title

**PART I**

## AMENDMENTS TO THE CUSTOMS TARIFF ACT, 1969

2. This Part shall be read as one with the Customs Tariff Act, 1969, and shall be deemed to have come into operation on the eighteenth day of June, 1971.

Construc-  
tion and  
commence-  
ment  
Acts 1969  
No. 54  
Amendments  
to the  
First  
Schedule

3.-(1) The various Sections and Chapters of the First Schedule to the Customs Tariff Act, 1969, specified in the first column of the Annex to this Part, are hereby amended in the manner specified opposite thereto in the second column.

(2) The First Schedule to the Customs Tariff Act, 1969, is further amended as follows: -

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

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
15.02	(same)			
A. (same)	...	Free	Free	Free
B. (same)	...	(same)	(same)	(same)

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

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
22.03	(same)			
A. (same)	...	Per litre Shs. 6/-	Free	Free
B. (same)	...	Per litre Shs. 51/-	Free	Free
22.09	(same)			
A. (same)	...	Per proof litre Shs. 48/-	Free	Free
B. (same)	...	Per proof litre Shs. 46/90	Per proof litre Shs. 1/10	Free
C. (same)	...	Per litre Shs. 44/-	Free	Free

(c) in chapter 24 which relates to tobacco, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
24.02	(same)			
A. (same)	...	Per kg. Shs. 180/-	Free	Free
B. (same)	...	Per kg. Shs. 160/-	Free	Free
C. (same)	...	Per kg. Shs. 28/-	Free	Free
D. (same)	...	Per kg. Shs. 160/-	Free	Free

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

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
51.04	(same)			
	A. Grey and Unbleached-			
	(i) Weftless fabric for tyre manufacture ... ..	Free	Free	Free
	(ii) Other ... ..	Per sq. metre Shs. 2/50 or 45 per cent	Free	Free
	B. (same) ... ..	(same)	(same)	(same)
	C. (same) ... ..	(same)	(same)	(same)

(e) in chapter 55 which relates to cotton, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite the following tariff number the following respective new entries: -

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
55.07/09	(same)			
	A. Grey and unbleached-			
	(i) Weftless fabric for tyre manufacture ... ..	Free	Free	Free
	(ii) Other ... ..	Per sq. metre Shs. 2/50 or 45 per cent	Free	Free
	B. (same) ... ..	(same)	(same)	(same)
	C. (same) ... ..	(same)	(same)	(same)
	D. (same) ... ..	(same)	(same)	(same)
	E. (same) ... ..	(same)	(same)	(same)

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

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>E.E.C.</i>
60.01	(same) ... ..	Per kg. Shs. 36/- or 45 per cent	Free	Free
60.06	(same)			
	A. (same) ... ..	Per kg. Shs. 36/- or 45 per cent	Free	Free
	B. (same) ... ..	(same)	(same)	(same)
	C. (same) ... ..	(same)	(same)	(same)

(g) in chapter 84 which relates to boilers, machinery etc., by substituting for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>Duty E.E.C.</i>
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading 84.23 ...	30 per cent	Free	Free

(h) in chapter 87 which relates to vehicles, other than railway or tramway rolling-stock, and parts thereof, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>Duty E. E. C.</i>
87.07	(same) ... ..	30 per cent	Free	Free

(i) in chapter 97 which relates to toys, games and sports requisites; parts thereof, by substituting, save where the word "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the columns headed "Fiscal Entry" and "Import Duty" opposite to the following tariff number the following respective new entries: -

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>Duty E.E.C.</i>
97.06	(same) ... ..	Free	Free	Free

Construction 4. The word and brackets "(same)" where appearing in any amendment made by this Part to the First Schedule to the Customs Tariff Act, 1969 means that as specifically amended by this Act, the tariff heading or the fiscal entry, suspended fiscal entry or import duty (according to the column in which and the tariff number in relation to which such word in brackets appearing) shall continue the same as it was immediately prior to the coming into operation of this Part.

#### ANNEX TO PART I

##### FIRST COLUMN

##### CHAPTER 4

(a) Amend the title to read:

"DAIRY PRODUCE- BIRDS' EGGS; NATURAL HONEY- EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED"

(b) insert and following new item below item 04.06

<i>Tariff Number</i>	<i>Tariff Heading</i>	<i>Fiscal Entry</i>	<i>Import Duty Full</i>	<i>Duty E.E.C.</i>
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"04.07	Edible products of animal origin, not elsewhere specified or included ... ..	50 per cent	Free	Free"
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##### CHAPTER 7

In the "Note" amend the words in brackets in the third line to read:

"*Majorana hortensis* or *Origanum majorana*"

## FIRST COLUMN

## SECOND COLUMN

## CHAPTER 9

Amend Note 2 (b) to read:

"Cubeb pepper (*Piper Cubeba*) and other products of heading No. 12.07".

## CHAPTER 11

(a) Amend 'Note' to read 'Notes'

(b) Number the present Note as T

(c) Amend Note I (b) to read:

"Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02".

(d) Insert the following new Note 2:

"2 (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight in the dry products:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2; and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3.

Otherwise, they fall to be classified in heading No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or -an-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No. 11.02.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 microns (4)	500 microns (5)
Wheat and rye	45	2.5	80	-
Barley	45	3	so	-
Oats	45		80	-
Maize and Sorghum	45	2		90
Rice	45	1.6	80	-
Buckwheat	45	4	80	--

## FIRST COLUMN

## SECOND COLUMN

(e) in Tariff No. 11.09 amend the heading to read:

"Wheat gluten, whether or not dried".

## CHAPTER 12

Amend Note 2 (a) to read:

"Leguminous vegetables (Chapter 7)".

## CHAPTER 13

(a) Amend Note (f) to read:

"Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05)".

(b) In Tariff No. 19.07 insert in the Tariff Heading the word "added" after the word "containing"

## CHAPTER 20

Amend Note 1 (a) to read:

"Vegetables or fruit prepared or preserved by the processes specified in, Chapter 7 and 8; or"



FIRST COLUMN	SECOND COLUMN
CHAPTER 21	<p>(a) Insert a new Note 3 -</p> <p>113. For the purposes of heading No. 21.05, the expression "homogenized composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenized mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish".</p> <p>(b) In Tariff No. 21.05 amend the heading to read: "Soups and broths, in liquid, solid or powder form; homogenized composite food preparations".</p>
CHAPTER 23	<p>In Tariff No. 23.06 amend the heading to read: "Products of vegetable origin of a kind used for animal food, not elsewhere specified or included".</p>
CHAPTER 27	<p>(a) Amend Note 1 (a) to read: "Separate chemically defined organic compounds other than chemically pure methane and propane which are to be classified in heading No. 27.11;</p> <p>(b) Alter the full stop after Note I (b) to a semi-colon and add: "or"</p> <p>(c) Insert a new Note I (c): "(c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07".</p> <p>d) In Note 3 after the words "similar oils" insert: "as well as those consisting of mixed unsaturated hydrocarbons"</p> <p>(e) In Tariff No. 27.07 amend the heading to read: "Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter"</p>
CHAPTER 28	<p>(a) Insert a comma after the word "luminophores" where this appears in Note 3 (d).</p> <p>(b) Insert a new Note 8 - 118. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19".</p>
CHAPTER 29	<p>(a) Amend Note 2 (c) to read: "Methane and propane (heading No. 27-11);"</p> <p>(b) After the word "dyes" in Note 2 (f) insert the words: "or other colouring matter".</p>
CHAPTER 30	<p>Amend Note 2 (c) to read: "Soap or other products of heading No. 34.01 containing added medicaments"</p>
CHAPTER 31	<p>(a) Delete Note 4 and substitute: "4. Monoammonium and diammonium orthophosphates, whether or not pure and mixtures thereof, are to be classified in heading No. 31.05".</p> <p>(b) In Note 5 amend the words and figures "2 (A), 3 (A) and 4" to read "2 (A) and 3 (A)".</p>



FIRST COLUMN	SECOND COLUMN
CHAPTER 32	<p>(a) After the word "dyes" in Note I (a) insert the words: "or other colouring matter"</p> <p>(b) In Tariff No. 32.09 amend the last part of the heading to read: "dyes or other colouring matter in forms or packings of a kind sold by retail."</p> <p>(c) In Tariff No. 32.12 amend the heading to read: "Glaziers' putty; grafting putty; painters' fillings; non-refractory Surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements"</p>
CHAPTER 33	<p>(a) Amend Note 1 (a): by inserting commas at the end of the brackets and after the word "beverages"</p> <p>(b) Amend Note I (b) to read: "Soap or other products falling within heading No. 34.01; or"</p> <p>(c) Amend Note 2 to read: "Heading No. 33.06 is to be taken to apply, inter alla, to:- (a) Prepared room deodorisers whether or not perfumed; (b) Products, whether or not mixed, (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use"</p>
CHAPTER 34	<p>(a) Amend Note 2 to read: "For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders filters or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. in other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations"</p> <p>(b) In Tariff No. 34.01 amend the heading to read: "Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap"</p>
CHAPTER 35	<p>Amend "Note" to read "Notes" and insert a new Note 2- "2. For the purposes of heading No. 35.05 the term "Dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10% Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02".</p>
CHAPTER 38	<p>(a) Re-letter Note I (b) as I (c) and insert a new Note I (b): "(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally heading No. 21.07)".</p> <p>(b) Amend Note 2 (g) to read: "Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer"</p>
CHAPTER 39	<p>(a) Amend Note I (f) to read: "Goods falling within Section XI (textiles and textile articles); "</p> <p>(b) Amend Note 3 (d) to read: "Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);"</p>

## FIRST COLUMN

## SECOND COLUMN

## CHAPTER 40

Delete Note 4 and substitute therefor:

"4 In Note I to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanization with sulphur and which, when so vulcanized as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR) polychloro butadiene-acrylonitrile (NCR), polybutadiene acrylonitrile (NBR) and butyl rubber (IIR);

- (b) Thioplasts (TM); and

- (c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above"

## CHAPTER 44

In Tariff 44.21 delete from the text the words:

"Imported assembled, unassembled or partly assembled"

## CHAPTER 46

In Note 3, after the word "means", Place the words "plating materials" in inverted commas.

## SECTION XI

- (a) In Note I (t) insert the words "for example", before the word "toys", where this appears in the brackets.

- (b) Amend Notes 3 (A) (a) and (b) to read:

- (a) Of silk, wool or other waste silk, of a weight exceeding 2 grams per metre (18,000 denier);

- (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51 of a weight exceeding one gram per metre (9,000 denier);"

- (c) Amend Note 3 (B) (b) to read:

11(b) Continuous filament tow for the manufacture of man-made fibres (dis-continuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;"

## CHAPTER 59

- (a) Delete Note 2 and substitute therefor:

"2 (A). Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or other artificial plastic materials whatever the weight per square meter and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39);

## FIRST COLUMN

## SECOND COLUMN

or

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to:

- (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);
- (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

(b) Delete Note 3 and substitute therefor:

For the purpose of this Chapter:-

"3(A) In heading No. 59.11, the expression "rubberised textile fabrics" means

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 5001, by weight of textile material;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(c) Plates, sheets and strip, of expanded foam or sponge rubber combined with textile fabric, other than those failing in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter;

(B) In heading No. 59.13, the expression "elastic textile fabrics" means fabrics (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as Those required for synthetic rubber"

(c) In Tariff No. 59.08 amend the last word to read "materials"

(d) In Tariff No. 59.13 amend existing heading to read:

"Elastic textile fabrics (other than knitted or crocheted goods)".

## CHAPTER 60

(a) Delete Note 2 and substitute therefor:

"2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:

(a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of item in the length;

(b) Made up, by sewing or otherwise"

(b) Delete Note 5 (a) and substitute therefor:

"Elastic" means consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as those required for synthetic rubber"

(c) Delete Note 5 (b) and substitute therefor:

" "Rubberised" means impregnated coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber"

## FIRST COLUMN

## SECOND COLUMN

## CHAPTER 61

Delete Note 5 and substitute therefor:

"5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length".

## CHAPTER 68

In Tariff No. 68.04 delete from the text "but not mounted on frameworks" and substitute therefor:

"but without framework".

## CHAPTER 70

(a) Delete the word "complete" from Note I (f). Renumber existing Note 3 to read Note 4 and insert the following new Note 3:

"3 For the purposes of heading No. 70.20, the expression "wool" means:

(a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;

(b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07".

(b) In Tariff No. 70.12 delete the comma and words: "and blanks therefor"

## SECTION XV

(a) Delete the full stop at the end of Note 3 (d) and add the following:

"(other than cermets)".

Delete the comma and word "and" at the end of Note 5 (a) and substitute a full stop. Alter the full stop at the end of Note 5 (b) to a comma and add the word "and";

(b) Insert the following new Note 5 (c):

"5 (c) A cermet of heading No. 81.04 is regarded as a single base metal".

## CHAPTER 73

(a) Delete Note I (c) and substitute therefor:

"I (c) Ferro-alloys (heading No. 73.02).

Alloys of iron (other than master alloys as defined in Note I to Chapter 74) which are not usefully malleable and are commonly used as a raw material in the manufacture of ferrous metals and which contain, by Weight, separately or together:

more than 8% of silicon, or more than 30% of manganese, or more than 40% of tungsten, or a total of more than 10% of other alloy elements (aluminum, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10%, in other cases, of the element iron",

(b) In Tariff No. 73.21 delete from the heading the commas and words:

", complete or incomplete, whether or not assembled,"

(c) In Tariff No. 73.22 place brackets round the words: "other than compressed or liquefied gas"

(d) In Tariff No. 73.33 delete the comma and words: ", including blanks"

## FIRST COLUMN

## SECOND COLUMN

- (e) In Tariff No. 73.37 delete from the first line the words:  
steam-generating"
- (f) In Tariff No. 73.38 delete the word "builders" wheresoever it appears.
- CHAPTER 74 (a) In Note 1, delete the words " of copper with other materials in any proportion" and substitute:  
"containing with other alloy elements more than 10% by weight of copper"
- (b) In Note 2 (b) delete the words "which have been subsequently" to the end and substitute:  
"which have been subsequently worked after (otherwise than by simple trimming or de-scaling that they have not thereby assumed the character of articles or products falling within other headings.  
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01."
- (c) In Tariff No. 74.18 delete the word "builders' "
- CHAPTER 76 (a) In Tariff No. 76.08 delete from the heading the commas and words:  
"...complete or incomplete, whether or not assembled,"
- (b) In Tariff No. 76.15 delete the word "builders' "
- CHAPTER 82 (a) In Note I amend the words "mounted on" to read:  
"with"
- (b) In Note I (b) alter "Metallic" to read "Metal"
- (c) In Tariff No. 82.04 delete "mounted" (before "glaziers" diamonds").  
Delete "mounted on" (before "frameworks") and substitute therefor the word "with"
- CHAPTER 83 In Tariff No. 83.01 delete the words and comma:  
"finished or not,"
- CHAPTER 84 (a) In Note 2 (c) delete the word or which appears after the semi-colon.
- (b) In Note 2 (d) insert the word "textile" between the words up 11 and articles
- (c) In Note 2 (e) delete the paragraph beginning  
"Heading No. 84.17 is also ..... " and ending " ..... subsidiary to the main function; immediately following Note 2 (e).
- (d) In Note 2 (e) delete the full-stop appearing at the end of Note 2 (e), and add the following:  
"to the main function."
- (e) Renumber Notes 3 and 4 as 4 and 5.
- (f) insert the following new Note 3 -  
"3 (A) For the purposes of heading No 84.53, the expression "automatic data processing machines;," means:-  
(a) Digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has a capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial programme, to modify by logical decision, its execution during the processing run;



## FIRST COLUMN

## SECOND COLUMN

- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions: -

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as Part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53".

- (g) In Tariff No. 84.01 amend the heading to read:  
"Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers"

- (h) in Tariff No. 84.02 delete from "Auxiliary plant" to "boilers" and substitute ;

-Auxiliary plant for use with boilers of heading No. 84.01".

- (i) In Tariff No. 84.53 amend the heading to read:  
-Automatic data processing machine and units thereof; magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included".

- (j) in Tariff No. 84.45 and Tariff No. 84.60 delete the word „metallic" where this appears and substitute therefor the word "metal".

## CHAPTER 85

- (a) In Note 4 insert after "etching" where this word appears in brackets in the first sub-paragraph:  
"or by the „film circuit" technique"

- (b) Add a further sub-paragraph:  
„Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21."

- (c) Insert a new Note 5 -

"5. For the purposes of heading No. 85.21:

- (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

- (B) "Electronic microcircuits" are to be taken to be:

- (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;

- (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

## FIRST COLUMN

## SECOND COLUMN

- (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- (d) In Tariff No. 85-21 delete the last part from "mounted transistor" to the end and substitute therefor:  
"mounted piezo-electric crystals; diodes; transistors and similar semi-conductor devices; electronic micro-circuits;"

## SECTION XVII

Delete Notes 5 and 6 Insert the following new Note:

-5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);  
(b) In Chapter 87 if designed to travel over land or over both land and water;  
(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways."

## CHAPTER 86

Delete Note 1 (a) and substitute:

"Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);"

## CHAPTER 87

In Tariff No. 87.07 delete the tariff heading and substitute:

"Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles."

## CHAPTER 89

In Tariff No. 89.02 delete the heading and substitute:

"Vessels specially designed for towing (tugs) or pushing other vessels."

## CHAPTER 90

- (a) In Tariff No. 90.10 delete the last part from "photo-copying apparatus" to the end and substitute therefor:

"photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors";

- (b) In Tariff No. 90.19 delete the heading and substitute therefor:

"Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids, and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability"



FIRST COLUMN

SECOND COLUMN

- CHAPTER 91 (a) In Note I insert the word "when" between the words: "thickness" and "measured" where they appear in this Note;
- (b) In Tariff No. 91.09 delete the comma and words: "including blanks thereof".
- CHAPTER 93 In Tariff No. 93.06 delete and substitute therefor: "Parts of arms, including gun barrel blanks, but not including parts of side-arms"
- CHAPTER 94 (a) Delete Note 1 (c) and substitute: "Articles of 'stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns of the kind used in parks, gardens or vestibules (Chapter 69 or 69); "
- (b) Delete Note 2 and substitute: "The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one off the other. -
- (a) Kitchen cabinets and similar cupboards;
- (b) Seats and beds;
- (c) Unit bookcases and similar unit furniture"
- CHAPTER 95 In Note (d): (a) delete: "whether or not having" and substitute "with"
- (b) Delete "separate" and substitute "separately imported".

**PART II**

**AMENDMENTS TO THE DUTIES AND TAXES (PREVENTION OF PRICE INCREASES) ACT, 1970**

Construction and commencement Acts 1970, No. 14

**5.** This Part shall be read as one with the Duties and Taxes (Prevention of Price Increases) Act, 1970, and shall be deemed to have come into operation on the seventeenth day of June, 1971.

New section 3A added

**6.** The Duties and Taxes (Prevention of Price Increases) Act, 1970, is amended by adding immediately below section 3, the following new section: —

"Minister may direct absorption of new tax into profits

**3A.** (1) Where a new tax is imposed or intended to be imposed on any article, the Minister may, if he is satisfied that no undue hardship will be caused to, any manufacturer or importer of such article, by order published in the *Gazette* direct that every manufacturer or, as the case may be, importer in the United Republic of such article shall absorb the new tax or the intended new tax into the profits, and shall not offer for sale such product at a price which has been increased by reason of the imposition or the intended imposition of the new tax.

(2) Where an order under subsection (1) has been made in respect of any taxable article, such taxable article shall not, on or after the effective date, be sold or offered for sale either by wholesale or retail at a price which has been increased by reason of the imposition or the intended imposition of the new tax.

(3) Any person who contravenes the provisions of subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding five years or to both such fine and imprisonment."

7. Section 4 of the Duties and Taxes (Prevention of Price Increases) Act, 1970, is amended— section 4  
amended

(a) in subsection (1)--

(i) by deleting the comma after the word "payable" in the second line and substituting therefor "or in respect of which the new tax is payable but an order under subsection (1) of section 3A has been made"

(ii) in the last line by deleting the full stop and substituting therefor "or, as the case may be, in respect of which an order under subsection (1) of section 3A has been made ,"

(b) in subsection (2) by deleting the word "conditions" which occurs in the first line and substituting therefor the word "condition"

8. Section 5 of the Duties and Taxes (Prevention of Price Increases) Act, 1970, is amended— Section 5  
amended

(a) by deleting paragraphs (a), (b) and (c) and substituting therefor the following paragraphs: —

"(a) in the case of an offence under section 3, that the article in question is legally subject to the new tax and that the new tax has been paid or is payable in respect thereof; or

(b) that the increase in the price was not connected with the imposition or the intended imposition of the new tax but resulted from an addition to the cost to him of the article in question (otherwise than by reason of the imposition of the new tax) and did not exceed such addition; or

(c) where subsection (1) of section 4 applies, that the increase was not connected with the imposition or the intended imposition of the new tax on the taxable article in respect of which the new tax is not payable or, as the case may be, in respect of which an order under subsection (1) of section 3A has been made, but resulted by reason that the new tax was payable in

respect of the other article sold or offered for sale together with it, (no order under subsection (1) of section 3A having been made in respect of such other article) and did not exceed the amount of the tax so paid; or";

- (b) by deleting the full stop at the end and substituting therefor a colon and adding the following proviso:

"Provided that where a manufacturer or an importer is charged with an offence under section 3A he shall not be entitled to be acquitted unless he further satisfies the court that the amount of the tax payable, by reason of the imposition of the new tax, was, in fact, absorbed into or set-off against the profits made by him."

### PART III

#### AMENDMENTS TO THE FOREIGN COMMERCIAL VEHICLES (LICENSING)

ACT, 1970

Construction  
and com-  
mencement  
Acts 1970  
No. 23

**9.** This Part shall be read as one with the Foreign Commercial Vehicles (Licensing) Act, 1970 and shall be deemed to have come into operation on the first day of September, 1970.

Section 2  
amended

**10.** Section 2 of the Foreign Commercial Vehicles (Licensing) Act, 1970 is amended in subsection (1) by deleting the definition "commercial vehicle" and substituting therefor the following definition: -  
"commercial vehicle" means any motor vehicle-

- (a) constructed or adapted for use for the conveyance of goods in the course of trade, commerce or agriculture; or
- (b) owned by any person carrying on any trade, business, profession or vocation, and normally used by such person or his employee or agent for the purpose of such trade, business, profession or vocation; or
- (c) constructed or adapted for the conveyance of not less than six passengers including their personal goods;"

Section 6  
amended

**11.** Section 6 of the Foreign Commercial Vehicles (Licensing) Act, 1970 is amended in subsection (3) by deleting the word "order" wheresoever it occurs in that subsection and substituting therefor, in each case, the word "composition"

New section  
7A added

**12.** The Foreign Commercial Vehicles (Licensing) Act, 1970, is amended by adding immediately below section 7, the following new section: -

"Evidence, **7A.** In any proceedings under this Act, the burden to prove that the vehicle is not a foreign commercial vehicle shall be on the accused or, as the case may be, the defendant."

**PART IV**

## AMENDMENTS TO THE TRADES LICENSING ORDINANCE

**13.** This Part shall be read as one with the Trades Licensing Ordinance and shall come into operation on the first day of July, 1971.

**14.** Section 6 of the Trades Licensing Ordinance is amended—

- (a) in subsection (4) by deleting the full-stop at the end, substituting therefor a colon and adding the following proviso: —

Provided that where such body of persons employs any architect, quantity surveyor, engineer or registered or chartered accountant, such architect, quantity surveyor, engineer or registered or chartered accountant, as the case may be, shall also be required to take out a licence under item (aa) of subsection (1).";

- (b) by adding immediately below subsection (.7) the following subsections: —

"(7A) Where any person-

- (a) who belongs to any profession to which item (aa) of subsection (1) applies, renders in Tanganyika any services of a professional nature; or

(b) any person who carries out in Tanganyika any work of, or relating to, construction of a building, such person shall, for the purposes of this section, be deemed to be carrying on in Tanganyika the profession or, as the case may be, the business of building contractor, and it shall be unlawful for him to render such professional services, or carry out such work unless-

- (a) he has duly taken out a trading licence; or  
 (b) he is exempt from the requirement to take out a trading licence; or  
 (c) being a person who is not ordinarily resident in the United Republic has taken out a temporary trading licence for which he has paid a fee of five hundred shillings.

(7B) Every temporary trading licence taken out under subsection (7A) shall be valid for a period of sixty days from the date of issue or such longer period as the Principal Secretary to the Treasury may in any particular case specify, and shall upon the expiry of such period cease to have effect.

(7c) Any person who in contravention of the provisions of subsection (7A) renders any services of a professional nature in Tanganyika or carries out or commence to carry out in Tanganyika any work of or relating to construction of a building shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment."

**15.** Section 6A of the Trades Licensing Ordinance is amended-

- (a) by deleting the words "the first day of June" which occur in the second and third lines and substituting therefor the words "within twenty-one days of the date when the licence expired;  
 (b) by deleting the word "sixty" which occurs in the fourth line and substituting therefor the words "twenty-one"

Construction and commencement cap. 208 section 6 amended

Section 6A amended

Section 12  
amended

**16.** Section 12 of the Trades Licensing Ordinance is amended in subsection (2) by deleting the words "Any internal revenue officer and any member of the police force" which occur at the beginning and substituting therefor the words „Any internal revenue officer, any person authorized in that behalf in writing by the Principal Secretary to the Treasury and any police officer."

New section  
30A added

**17.** The Trades Licensing Ordinance is amended by adding immediately below section 30, the following new section:-

"Revocation  
of licence  
upon  
conviction  
for certain  
offences

**30A.**-(1) Where the Principal Secretary to the Treasury is satisfied that any person holding a trading licence has been convicted of any offence involving fraudulent evasion of any tax, levy or duty payable under any written law, the Principal Secretary may, by order under his hand, revoke the trading licence issued to such person and may further by the same or any subsequent order direct that such person shall not be granted a trading licence for such period as he may in such order specify.

(2) Any person in respect of whom an order under subsection (1) is made shall, if in contravention of such order, he engages in the trade or business, the trading licence in respect of which has been revoked, be guilty of an offence and be liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term of three years or to both such fine and imprisonment.

(3) Where any order is made under subsection (1) and the conviction pursuant to which such order is made is, on appeal or revision, set aside, and no conviction for any other offence involving fraudulent evasion of any tax, levy or duty is substituted therefor, the order shall cease to have effect and shall be deemed never to have been made.

(4) For the purposes of this section "tax, or duty" shall include-

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

Acts 1969  
No. 54

Acts 1969  
No. 30  
Cap. 196

Acts 1967  
No. 46

Cap. 332

Acts 1967  
No. 44

(a) income tax payable under the Income Tax (Management) Act, 1958;

(b) fiscal charges, suspended fiscal charges and import duties payable under the Customs Tariff Act, 1969;

(c) sales tax payable under the Sales Tax Act, 1969;

(d) export tax payable under the Export Tax Ordinance-,

(e) personal tax payable under the Personal Tax Act, 1967;

(f) excise duty payable under the Excise Tariff Ordinance;

(g) transfer tax payable under the Transfer Tax Act, 1967;

(h) any other tax, levy or duty payable under any other written law."



**PART V**

## AMENDMENTS TO THE ESTATE DUTY ACT, 1963

**18.** This Part shall be read as one with the Estate Duty Act, 1963 and shall come into operation on the fifteenth day of July, 1971.

Construction  
and commence-  
ment  
cap. 257  
Section 22  
repeated

**19.** Section 22 of the Estate Duty Act, 1963 is repealed.

**20.** Section 33 of the Estate Duty Act, 1963 is amended in subsection (1) by deleting the words "one hundred" which occur in the third line and substituting therefor the word "twenty."

Section 33  
amended

(b) by deleting subsections (2) and (3) and substituting therefor the following section: -

Section 37  
replaced

"Time for  
payment

**37.** (1) Subject to the provisions of section 39, section 40 and section 41, the person delivering an estate duty affidavit, or statement shall, together with such estate duty affidavit, corrective affidavit or statement, as the case may be, pay to the Commissioner, estate duty, if any, payable in respect of the estate of the deceased and calculated in accordance with the provisions of this Act on the basis of such affidavit, corrective affidavit or statement.

(2) Where, by a notice of assessment served under the provisions of subsection (1) of section 31, the estate duty payable has been assessed at an amount greater than the amount of duty paid under subsection (1), the balance of the estate duty shall be paid within twenty-one days of the service of the notice of assessment.

(3) Where, by a notice of assessment served under the provisions of subsection (1) of section 31, the estate duty payable has been assessed at an amount less than the amount of the duty paid under subsection (1), the Commissioner shall, within a reasonable time, refund the excess paid."

**22.** Section 38 of the Estate Duty Act, 1963 is amended-

Section 3b  
amended

(a) in subsection (1) by deleting the words "six per centum per annum" which occur in the second line and substituting therefor the words "one per centum per month;

(b) by deleting subsections (2) and (3) and substituting therefor the following subsections: -

"(2) Where the duty or any part thereof is not paid in accordance with the provisions of section 37, interest shall be payable thereafter on all unpaid duty at the rate of two per centum per month.

(3) Where the amount of the duty specified in a notice of assessment exceeds the amount of duty, if any, paid in accordance with the provisions of subsection (1) of section 37 by a sum of five hundred shillings or more, interest shall

be payable on the whole of the excess at the rate of two per centum per month from the date on which payment was made under subsection (1) of section 37.

(4) Interest shall be payable and recoverable in the same manner as if it formed part of the estate duty.

(5) For the purpose of computation of interest payable under this section, any part of a month shall be counted as a whole month."

## PART VI

### AMENDMENTS TO THE PERSONAL TAX ACT, 1967

Construction  
and commence-  
ment  
Acts 1967  
No. 46

Section 3  
amended

**23.** This Part shall be read as one with the Personal Tax Act, 1967 shall come into operation on the first day of July, 1971.

**24.** Section 3 of the Personal Tax Act, 1967 is amended by deleting subsection (2) and substituting therefor the following subsection:-

"(2) The chargeable income of a child who has not attained the age of eighteen years derived from any source whatsoever shall be deemed to be the chargeable income of-

(a) the father of the child;

(b) where the father is dead or where the parents of the child are divorced and the mother has the custody of the child, the mother of the child;

(c) where both parents are dead, the guardian of the child;

Provided that where the Principal Secretary to the Treasury is satisfied that the child is residing with a person other than his parent or guardian, and that such person has the custody of and control over the child, the Commissioner may, by order under his hand, direct that the chargeable income of the child shall be deemed to be the chargeable income of such person."

Section 19  
amended

**25.** Section 19 of the Personal Tax Act, 1967 is amended in subsection (1).

(a) by deleting the words "seven days" which occur in the second line and substituting therefor the words "twenty-one days";

(b) in paragraph (b) by adding immediately after the words "25 per centum" which occur in the fourth line, the words "of unpaid amount.-

Section 59  
amended

**26.** Section 58 of the Personal Tax Act, 1967 is amended by adding immediately below paragraph (c) the following paragraph: -

"(cc) prescribing the penalty for failure to submit any accounts required to be submitted by Regulations within the time provided for in such Regulations."

## PART VII

### AMENDMENTS TO THE STAMPS ORDINANCE

Construction  
and commence-  
ment  
Cap. 189

**27.** This Part shall be read as one with the Stamps Ordinance and shall come into operation on the first day of July, 1971.



**28.** The First Schedule to the Stamps Ordinance is amended in item 51 (which relates to receipts), in paragraph (f) under heading "Exemptions" - by deleting the words "or to"

First Schedule  
amended

### PART VIII

#### AMENDMENTS TO THE PRIVATE MOTOR VEHICLES (REGISTRATION) TAX ACT, 1964

**29.** This Part shall be read as one with the Private Motor Vehicles (Registration) Tax Act, 1964 and shall come into operation on the first day of July, 1971.

Construction  
and  
commence-  
ment  
Cap. 562

**30.** The Private Motor Vehicles (Registration) Tax Act, 1964 is amended in section 2, in subsection (1) by deleting the word "twelve" which occurs in the fourth line of paragraph (a) and substituting therefor the word "fifteen"

section 2  
amended

**31.** The Private Motor Vehicles (Registration) Tax Act, 1964 is amended by adding immediately below section 9 the following new section: -

New section  
9A added

"Power  
to  
inspect,  
etc.

**9A.** (1) A police officer of or above the rank of an Inspector or any person authorized in that behalf, in writing, by the Principal Secretary to the Treasury, may stop and inspect any vehicle and ask the person in charge of the vehicle such questions as may be necessary in order to ensure that the provisions of this Act have been complied with.

(2) Where an officer exercising his powers under subsection (1) is satisfied that the provisions of this Act have not been complied with in respect of the vehicle, he may seize and detain the vehicle until such time as the provisions of this Act are complied with."

### PART IX

#### AMENDMENTS TO THE TRAFFIC ORDINANCE

**32.** This Part shall be read as one with the Traffic Ordinance and shall be deemed to have come into operation on the nineteenth day of June, 1971.

Construction  
and  
commence-  
ment  
Cap. 168

**33.** Section 71 of the Traffic Ordinance is amended by deleting the full-stop at the end of the last paragraph, substituting therefor a colon and adding the following proviso: -

section 71  
amended

"Provided that, with the consent of the Minister for the time being responsible for legal affairs, regulations which relate to motor vehicles registered or licensed outside Tanganyika and which are brought into Tanganyika may provide for a penalty for any breach of such regulation of a fine not exceeding twenty thousand shillings or imprisonment for a term not exceeding five years or both such fine and imprisonment and may also provide for the forfeiture of the vehicle."

Validation  
of  
regulations  
made

**34.**-(1) Notwithstanding any other written law, any regulations made or purporting to have been made under the Traffic Ordinance before the passing of this Act prescribing a penalty for the breach of any such regulation in accordance with the provisions of section 71 of that Ordinance as amended by section 33 of this Act, and which could have been validly made if this Act had been in operation when such regulations were made, shall be and is hereby declared always were, as valid and lawful as if this Act had been in operation when such regulations were made.

(2) Nothing in subsection (1) shall be construed so as to affect the power to revoke, amend or otherwise modify, any such regulations.

## PART X

### VALIDATION OF REFUNDS OF IMPORT DUTIES MADE TO THE EAST AFRICAN RAILWAYS CORPORATION AND EAST AFRICAN HARBOURS CORPORATION

Interpreta-  
tion  
Community  
Gazette  
Legal Notice  
No 3  
of 1967  
Community  
Gazette  
Legal Notice  
No 6  
of 1967  
E.A.H.C.  
Acts Cap. 3

**35.** In this Part unless the context otherwise requires-

"the Corporation" means the East African Railways Corporation established by the East African Railways Corporation Act, 1967, the East African Harbours Corporation established by the East African Harbours Corporation Act, 1967, and shall include the East African Railways and Harbours Administration established by the East African Railways and Harbours Administration Act;

Acts 1969  
No. 54

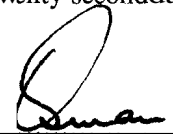
"customs duty" means import duty, fiscal charges and suspended fiscal charges payable under the Customs Tariff Act, 1969, and includes any customs duty payable under any other written law in force prior to the enactment of the Customs Tariff Act, 1969 and prescribing the rates of customs duties.

Validation  
of refunds  
of customs  
duties made  
to the  
Corporations

**36.** Notwithstanding any provision of any other written law, any refund made to the Corporations of the customs duties paid by such Corporations on petroleum products acquired by them prior to the coming into force of this Act, shall be deemed to have been lawfully made and the Government shall be deemed to have had or to have the authority to make or authorize payment of such refunds:

Provided that this section shall not be construed as conferring upon the Government any authority to make any such refund in respect of petroleum products acquired after the commencement of this Act save under and in accordance with the provisions of any other written law.

Passed in the National Assembly on the twenty-second day of July, 1971.



*Clerk of the National Assembly*