

TANGANYIKA



No. 10 OF 1963

I ASSENT,

*Julius K. Nyerere*  
President

7<sup>TH</sup> MARCH, 1963

**An Act to give statutory effect for limited periods to orders of the President imposing any new tax or duty or rate of tax or duty, creating any new allowance, or varying or removing any existing tax or duty, or any such rate or allowance, and to repeal the Customs and Excise Duties (Provisional Collection) Ordinance**

[8<sup>TH</sup> MARCH, 1963]

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Provisional Collection of Taxes and Short title Duties Act, 1963.

2.—(1) If the President at any time approves of the introduction into the National Assembly of a Bill whereby, if such Bill be passed into law, any tax or duty, or rate of tax or duty, or any allowance in respect of such tax or duty, would be imposed or created, or whereby any such tax, duty, rate or allowance would be varied or removed, he may, subject to the provisions of this Act and notwithstanding the provisions of any other written law, make an order that there shall be charged, levied and collected the tax or duty which would become payable if such Bill were passed into law in lieu of the tax or duty (if any) which would otherwise be payable or, as the case may be, that there shall cease to be charged, levied and collected any tax or duty which would cease to be payable if such Bill were passed into law.

(2) References in subsection (1) to the imposition or creation of any tax, duty, rate or allowance shall be deemed to include a reference to the reimposition or renewal of such tax, duty, rate or allowance.

3.—(1) Every order made under section 2 shall come into force on such date as is specified therein and, without prejudice to the power to cancel it at any time, shall expire and cease to be of effect—

- (a) (i) in cases where the order comes into force during a meeting of the National Assembly, if the Bill in respect of which the order is made is not introduced into the National Assembly at that meeting; or

- (ii) in cases where the order comes into force otherwise than during a meeting of the National Assembly, if the Bill in respect of which the order is made is not introduced into the National Assembly at the meeting thereof next following the date on which the order came into force; or
- (b) on the rejection by the National Assembly of the Bill in respect of which the order was made, or on the withdrawal of such Bill, or on the consideration of such Bill by the National Assembly being adjourned *sine die*; or
- (c) on the expiration of sixteen weeks after the date on which the order came into force; or
- (d) on the coming into operation, with or without modification, of the Bill in respect of which the order was made:

Provided that the President, with the approval of the National Assembly signified by resolution, by order declare that the period referred to in paragraph (c) shall be extended for such period as may be specified in the order.

(2) References in subsection (1) to a Bill shall, where such Bill contains provisions relating to different taxes, or to different duties or to different taxes and duties, be deemed to include a reference to the relevant provision of such Bill in respect of which such order is made.

Refund of  
excess tax  
or duty

4. Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act which is in excess of the tax or duty payable immediately after such order has ceased to be of effect, any such excess may, if it has not been so refunded, or to the extent to which it has not been so refunded, be refunded by either of the following methods:—

Ord. 1961  
No. 21

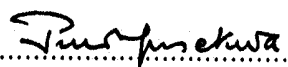
- (a) in the manner set out in the first proviso to subsection (1) of section 9 of the Exchequer and Audit Ordinance, 1961; or
- (b) by being charged on and paid out of the Consolidated Fund.

Repeal of  
Cap. 205  
and saving

5. The Customs and Excise Duties (Provisional Collection) Ordinance is hereby repealed:

Provided that any order made under that Ordinance which is still in force on the date when this Act comes into operation shall be deemed to have been made under this Act and the provisions of this Act shall apply to such order as if this Act had been in operation on the date such order was made.

Passed in the National Assembly on the sixteenth day of February, 1963.

  
.....  
Clerk of the National Assembly