TANGANYIKA



No. 77 OF 1962

I ASSENT. Governor-Generat

27TH NOVEMBER, 1962

An Act to amend the Local Government Ordinance

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ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Local Government Ordinance s (Amendment) (No. 4) Act, 1962, shall be read as one with the Local Government Ordinance (hereinafter called the Ordinance) and shall come into operation on such date as the Minister may, by notice in the *Gazette*, appoint.

2. Section 19 of the Ordinance is hereby amended by inserting immediately after the word "present" in the third line thereof the words "and voting"

3. Section 93 of the Ordinance is hereby amended by inserting immediately after the word "women" in the last line of subsection (2) thereof the words "or any class or group, of women"

4. Section 95 of the Ordinance is hereby amended by adding of s immediately after subsection (3) thereof the following new subsections: -

"(4) Any rate collector may, without warrant, arrest any person whom he suspects on reasonable grounds of having committed an offence under the provisions of subsection (1).

(5) A rate collector making an arrest without warrant under subsection (4) shall without unnecessary delay cause the person so arrested to, be brought before any court having jurisdiction to try such offence.

(6) Every person arrested under the provisions of this section shall, until such time as he is brought before an appropriate court, be deemed to be in lawful custody.".

Short title construction and commencement Cap. 333

Section 19 of Cap. 333 amended

Section 93 of Cap. 333 amended

Section 95 of Cap. 333 amended

Section 98 of Cap. 333 amended

5. Section 98 of the Ordinance is hereby amended by re-numbering the same as section 98 (1) and by adding immediately thereafter the following new subsection: -

> '(2) For the purposes of obtaining information under subsection (1), the District Council, rate collector or assessment committee, as the case may be, may require any person to attend before such Council, collector or committee at such time and place as the Council, collector or committee may appoint

6. Section 99 of the Ordinance is hereby amended by adding immediately after subsection (2) thereof the following new subsection: -

"(3) Any person having been required to attend before a District Council, rate collector or assessment committee under the provisions of section 98 who neglects or refuses so to attend at the time and place appointed by such Council, collector or committee, as the case may be, shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred shillings or to imprisonment for a term not exceeding three months, or to both such fine and imprismment.".

7. The Ordinance is hereby amended by inserting immediately after 103A inserted section 103 thereof the following new section to be numbered 103A: -

> "Deduction of 103A.- (1) A District Council may, by notice in writing, rates from require an employer, who carries on his business in the area wages of of the District Council, to deduct the rate payable to such employeesa Council by any persons employed by him or any class or classes thereof from the salaries, wages and other moneys due by such employer to such persons, and to pay the amount thereof to the Council or to a rate collector nominated by the Council in such notice.

> > (2) Every such notice-

(a) shall-

- (i) inform the employer of the amount of the rate payable by his employees or any class or classes thereof;
- (ii) require the issue by the employer to each person by whom the rate is payable of an acknowledgement of every sum deducted by the employer, and the issue by the employer of a receipt to every person by whom the rate is payable and from whose salary, wages or other moneys the full amount of rate due from such person has been deducted; and
- (iii) specify the date by which any sums deducted shall be paid by the employer to the Council or to a rate collector nominated by the Council in the notice:
- (b) may-
 - (i) require the deduction of the rate to be made in one lump sum or in not more that three installments;
 - (ii) require the making of deductions before the date on, which the rate is payable;

Section 99 of Cap. 333 amended

New section

in Cap. 333

(iii) include such other provisions as may be necessary or convenient for the more effectual collection of the rate by means of deductions by employers and payment of the amount thereof to the District Council or to a rate collector nominated by the Council.

(3) The District Council may by notice m writing to the employer amend, cancel or replace any notice issued under subsection (1).

(4) It shall be lawful for every employer who is required to deduct a rate under the provisions of this section to deduct and retain the same, and every such employer shall deduct and retain the same and shall pay the amounts deducted to the District Council or to a rate collector nominated by the Council:

Provided that where any employee produces to the employer a statement issued by the District Council stating that he is exempt from the liability to pay the rate, or a valid receipt issued by a District Council acknowledging the payment of a rate by such employee to such Council for the current year, the employer shall report the matter to the Council and shall not deduct any sum m respect of the rate from the salary, wages or moneys due to such employee after the date of the production of the receipt or statement unless so directed by the Council, and the Council shall not give any such directions unless the receipt relates to an amount less than the total rate payable by such employee to the Council for that year or the statement relating to exemption has ceased to be of effect.

(5) Where an employer who is required to deduct a rate or any installment thereof under the provisions of this section fails or neglects to deduct the same from the salary, wages or moneys due to any person liable to pay the rate employed by him in accordance with the notice under which the deductions are made, the employer shall himself be liable for the amount which, but for his default, should have been so deducted, and the District Council may recover the same as a debt due to the Council, together with full costs of suit, in a subordinate court.

(6) An employer who, having made any deduction under the provisions of this section, fails without reasonable cause to pay the amount thereof to the District Council or to a rate collector nominated by the Council in accordance with the notice under which the deductions are made, shall be guilty of an offence and liable on conviction, to a fine not exceeding one thousand shillings and m, addition thereto to an amount equal to the amount of any deduction, which he shall have made and not so paid.

(7) Any person who fraudulently alters or defaces any such acknowledgement or receipt as is referred to in sub-paragraph (ii) of paragraph (a) of subsection (2) shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred shillings or to imprisonment for a period not exceeding three months or to both such fine and imprisonment.

(8) Any employer, and any clerk or servant of an employer engaged in the making of deductions under the provisions of this section, who omits without reasonable cause to give any such acknowledgement or receipt as is referred to in subparagraph (ii) of paragraph (a) of subsection (2) in accordance with the provisions of the notice under which the deductions are made, or in any manner delays or defers without reasonable cause the giving thereof or, with intent to defraud, gives such an acknowledgement or receipt for an, amount other than that deducted, shall be guilty of an offence and liable on conviction to a fine not exceeding one thousand shillings or to imprisonment for a period not exceeding three months or to both such fine and imprisonment:

Provided that an employer who employs a clerk or servant for the making of deductions under the provisions of this section shall not be guilty of an offence under this subsection unless the act or omission constituting the offence was done or omitted on his express instructions. "

Passed in the National Assembly on the twenty-third day of November, 1962.

Twuttucers Clerk of the National Assembly

Printed by the Government Printer, Dar es Salaam.