

THE UNITED REPUBLIC OF TANGANYIKA AND ZANZIBAR



No. 34 OF 1964

I ASSENT,

*Julius K. Nyerere*

President

30TH JULY, 1964

**An Act to impose a Tax on the Registration of Private Motor Vehicles**

[17TH JUNE, 1964]

ENACTED by the Parliament of the United Republic of Tanganyika and Zanzibar.

1. This Act may be cited as the Private Motor Vehicles Registration Tax Act, 1964, and shall be deemed to have come into operation on the seventeenth day of June, 1964.

Short title  
and  
com-  
mencement

2.-(1) In this Act, "private motor vehicle" means any motor vehicle constructed or adapted solely or mainly for the carriage of passengers and their personal luggage and having a seating capacity, as assessed by the licensing authority, for not more than eight persons, including the driver, but does not include a motor cycle.

Interpretation

(2) For the purposes of the Act, a station wagon, shooting brake or similar vehicle shall be deemed to be constructed mainly for the carriage of passengers and their personal luggage.

(3) Subject to the provisions of subsections (1) and (2), this Act shall be read as one with the Traffic Ordinance.

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3.-(1) Subject to the provisions of section 5, there is hereby charged on the first registration in Tanganyika of a private motor vehicle, a registration tax at the rate set out in the Schedule to this Act.

Imposition  
of regis-  
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tax on  
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(2) Registration tax under this section shall be payable to the licensing authority by the applicant for first registration, and the licensing authority shall refuse to register a private motor vehicle or to grant a first licence in respect thereof under Part I of the Traffic Ordinance unless the tax is first paid.

4.-(1) Subject to the provisions of section 5, where-

(a) subsequent to the first registration in Tanganyika of a motor vehicle, other than a private motor vehicle, the motor vehicle is so adapted as to bring it within the definition of a private motor vehicle;

Imposition  
of registration  
tax on  
adaptation of  
motor  
vehicles

(b) the exemption of any private motor vehicle from the registration tax imposed by section 3 is revoked or expires,

there is hereby charged on such vehicle a registration tax at the rate set out in the Schedule to this Act.

(2) The owner of every motor vehicle to which this section applies shall, on the occurrence of any event on which the registration tax becomes chargeable, report the same to the licensing authority, and when it comes to the notice of the licensing authority (whether by reason of such report or otherwise) that such tax has become chargeable on any motor vehicle, the licensing authority may impound the registration certificate and vehicle licence of the vehicle and he shall refuse to issue, re-issue or renew any certificate or licence in respect of the vehicle under the Traffic Ordinance unless the tax is first paid.

(3) Any unpaid registration tax charged by this section shall be payable by the owner for the time being of the vehicle.

Exemption  
from tax

**5.** (1) The Minister for the time being responsible for financial matters may-

(a) by order in the *Gazette*, exempt any category or categories of motor vehicles from the registration tax imposed by this Act;

(b) by writing under his hand, exempt any motor vehicle or motor vehicles from the registration tax imposed by this Act if he is satisfied that the vehicle is intended to be used solely as a commercial vehicle or for the purposes of trade:

Provided that the Minister shall not exempt a vehicle on the grounds set out in paragraph (b) if it is intended to be used solely or principally for the conveyance in the course of his employment of a person in the employment of the owner of the vehicle.

(2) The exemption of a motor vehicle under subsection (1) may be subject to conditions imposed by the Minister, and may be for a limited period or unlimited in duration, and in any case where it is unlimited in duration it may, at any time, be revoked.

Registra-  
tion  
fees

**6.** For the avoidance of doubts it is hereby declared that no person shall be exempt from the payment of a registration fee under the Traffic Ordinance by reason only of his payment of a registration tax under this Act.

Recovery  
of unpaid  
tax

**7.**-(1) The registration tax hereby imposed shall constitute a debt due to the Republic and, notwithstanding that the tax or any part thereof may, for any reason, not have been paid or recovered in accordance with the foregoing provisions of this Act, the tax or the amount unpaid, as the case may be, may be recovered by suit as a debt from any person liable by the licensing authority.

(2) Where any person has been convicted of an offence against this Act and the court by which he is convicted is satisfied that such person is liable to pay the registration tax or any part thereof in respect of any motor vehicle to which the offence relates, the court may, in addition to exercising any other of its powers, order such person to pay the tax, or the unpaid part thereof, as the case may be, and such order may be enforced and executed as if it were an order for the payment of a fine.

8. The licensing authority to whom any registration tax is paid under this Act shall give a receipt therefor to the person paying the same. Receipts

9.-(1) Any person who- Offences

- (a) for the purpose of evading the payment of the tax at the appropriate rate, makes any statement to a licensing authority which he knows to be false or does not believe to be true; or
- (b) for such purpose aforesaid makes, or procures any other person to make, any alteration to any identification mark on any motor vehicle or on any part thereof, or to any registration certificate or book or other document relating to such motor vehicle, whether or not the same was issued in Tanganyika, or utters any such certificate, book or document so altered,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

(2) Any person who, being the owner of a motor vehicle upon which registration tax is charged by subsection (1) of section 4, fails to report the same to the licensing authority within one month-

- (a) in the case provided for in paragraph (a) of the said subsection, of the completion of the adaptation of the motor vehicle concerned; or
- (b) in the case of the expiry of any exemption, of the date of expiry; or
- (c) in the case of a revocation of any exemption, of the date on which notice of such revocation is served upon him or a notice requiring him to report is so served, whichever first occurs,

shall be guilty of an offence and shall be 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 imprisonment.

10. The Minister for the time being responsible for financial matters may make rules for carrying the purposes and provisions of this Act into effect. Rules

#### THE SCHEDULE

(Sections 3 and 4)

1-(1) In this Schedule-

"a new vehicle" means a vehicle which prior to its first registration in Tanganyika, has not been registered elsewhere, or which is first registered in Tanganyika within one year after its having been registered for the first time outside Tanganyika;

"value" in relation to a motor vehicle means the current retail price (inclusive of customs duty) at Dar es Salaam of a vehicle of the current model of the same make, type and if description (or as nearly as may be to the same type and description), or, there is no such price, the value as assessed by the licensing officer.

(2) For the Purposes of this Schedule, registration outside Tanganyika means the registration of the vehicle in the name of its owner (not being the manufacturer of the vehicle or his agent or any dealer in motor vehicles as such) in accordance with the law of any country:

Provided that where the Minister is satisfied that any motor vehicle has been in the possession of any person (other than the manufacturer of the vehicle or his agent or any dealer in motor vehicles as such) for a period of more than one year in any country under the law of which vehicles are not required to be registered in the name of the owner, he may deem such vehicle to have been registered outside Tanganyika for that period.

2. In the case of a new vehicle, the registration tax shall be--

- (a) if the maximum cylinder capacity of the vehicle is less than 1,400 c.c., a sum equal to ten per cent of the value of the vehicle;
- (b) if the maximum cylinder capacity of the vehicle is more than 1,399 c.c. but less than 1,700 c.c., a sum equal to fifteen per cent of the value of the vehicle;
- (c) if the maximum cylinder capacity of the vehicle is more than 1,699 c.c., a sum equal to twenty per cent of the value of the vehicle.

3.-(1) In the case of a motor vehicle other than a new vehicle, the registration tax shall be the sum payable under paragraph 2 on a new vehicle of the same make, type or description (or as nearly as may be to the same type and description) less the appropriate percentage of that sum for each full year since the vehicle was registered, either within Tanganyika or without, for the first time.

(2) In this paragraph the appropriate percentage--

- (a) for the first year, is twenty;
- (b) for the second year, is fifteen;
- (c) for the third and every subsequent year, is ten.

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Passed in the National Assembly on the first day of July, 1964.

  
Clerk of the National Assembly