

THE UNITED REPUBLIC OF TANZANIA



No. 1 OF 1976

I ASSENT,

3rd APRIL, 1976

**An Act to amend the Customs Tariff Act, 1969**

[ ..... APRIL, 1976]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Customs Tariff (Amendment) Act, 1976 and shall be read as one with the Customs Tariff Act, 1969 (hereinafter referred to as "the principal Act").	Short title
2. The principal Act is amended In the long title by deleting the words "Fiscal entries, suspended fiscal entries" and substituting therefor the words "suspended duties"	Long title to Acts 1969 No. 54 amendment
3. Section 3 of the principal Act is amended-	Section 3 of Acts 1969 No. 54 amendment
(a) In subsection (1) by deleting the definitions "fiscal entry" and "suspended fiscal entry", "E.E.C." and "the Management Act" and substituting therefor In the appropriate alphabetical positions the following - - ""the Management Act" means the East African Customs and Transfer Tax Management Act of the East African Community;	cap. 27 community laws

"suspended duty" means the duty chargeable under paragraph

- (b) of subsection (1) of section 4 of this Act;';
- (b) in subsection (2) by deleting the words "fiscal entry" " and "fiscal entry, suspended fiscal entry" wherever they occur and substituting therefor in each case the words "suspended duty"

Section 4 of  
Acts, 1969  
No. 54  
repealed and  
replaced

**4. Section 4 of the principal Act is repealed and replaced by the following: —**

"Import duty  
and  
suspended  
duty

**4.-(I) There shall be charged—**

- (a) in respect of the goods specified in the First Schedule to this Act which are imported into Tanzania, import duties at the rates specified in the third column of that Schedule; and
- (b) (subject to section 5 of this Act) in respect of the goods specified in the Second Schedule to this Act which are imported into Tanzania, suspended duties at the rates specified in the order made under the said section,

and such import duties and suspended duties shall be levied, collected and paid in accordance with the Management Act.

(2) Notwithstanding subsection (1), where the total amount of import duty or suspended duty computed with reference to any one Customs document—

- (a) is less than one shilling, no import duty or suspended duty shall be charged;
- (b) exceeds one shilling but is less than one hundred shillings and includes a fraction of a shilling, the fraction shall be disregarded;
- (c) exceeds one hundred shillings and includes a fraction of a shilling, the fraction shall be treated as a complete shilling.

(3) Notwithstanding subsection (1), where any imported crude petroleum or partly-refined petroleum is removed for refining at a refinery licensed as a bonded warehouse, the import duty and suspended duty on the crude petroleum or partly-refined petroleum shall, instead of being charged on importation of the petroleum or partly-refined petroleum, be charged on the goods produced from the crude petroleum or partly-refined petroleum and delivered from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

(4) Notwithstanding subsection (I)—

- (a) no import duty or suspended duty shall be charged on the goods listed in Part A of the Third Schedule to this Act, when imported, or purchased before clearance through the Customs, for use of one of the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and

(b) no import duty or suspended duty shall be charged on the goods listed in Part B of the Third Schedule to this Act when imported in accordance with any condition attached thereto as set out in that Part."

**5. Section 5 of the principal Act is amended-**

- (a) by deleting in the marginal note the words "fiscal entry" and substituting therefor the word "duty";
- (b) by deleting in subsection (1) the words "fiscal entry" and substituting therefor the word "duty";
- (c) by deleting in subsection (4) the words "fiscal entry" which occur in the third and fourth lines and substituting therefor in each case the word "duty"; and
- (d) by deleting in subsection (5) the words "fiscal entries" wherever they occur and substituting therefor in each case the word "duties"

**6. Section 6 of the principal Act is repealed and replaced by the following: -**

"Power of Commissioner General to grant refund of import duty and suspended duty

Cap. 450

**6.-(1) Notwithstanding section 4, the Commissioner-General may, out of Customs revenue, make a refund of any import duty or suspended duty paid in respect of goods imported into Tanzania, subject to such conditions as he may determine, where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased by-**

- (a) an embassy, consulate or diplomatic mission of another country, for its official use; or
- (b) a member of a diplomatic mission or a consular officer who is a permanent and pensionable member of the foreign service of another country, for his personal use, and that country accords a similar privilege to permanent members of the Tanzania Diplomatic Service; or
- (c) one of the international organizations specified in the Third Schedule to the Immunities and Diplomatic Privileges (Extension and Miscellaneous Provisions) Ordinance, for its official use; or
- (d) a high official, namely a Secretary-General, a Deputy or Assistant Secretary-General, a Director-General or a Deputy or Assistant Director-General, of one of the organizations listed in the Third Schedule to the Immunities and Diplomatic Privileges (Extension and Miscellaneous Provisions) Ordinance, for his personal use; or
- (e) any other international organization prescribed by the Minister, by order in the *Gazette*, for the purposes of this section, or its entitled personnel.

Section 5 of  
Acts 1969  
No 54  
amended

Section 6 of  
Acts 1969  
No 54  
repealed and  
replaced

(2) For the purpose of obtaining a refund of import duty or suspended duty under subsection (1) of this section, the person who purchased the goods shall submit an application in such manner, and containing such particulars, as the Commissioner-General may require.

(3) No refund of any import duty or suspended duty shall be made under subsection (1) except on a claim made within twelve months from the date of the payment of the import duty or suspended duty.

(4) No refund of any import duty or suspended duty shall be granted under the Customs laws, if the amount of the refund claimed in respect of any separate item is less than one shilling.

(5) Notwithstanding section 4, the Commissioner-General may, in accordance with the Customs laws, grant a remission or rebate of any import duty or suspended duty payable, or make a refund of any import duty or suspended duty paid.".

Section 7 of  
Acts, 1969  
No. 54  
amended

**7. Section 7 of the principal Act is amended-**

- (a) by deleting in the marginal note the words "fiscal entry" and substituting therefor the words "Suspended duty"; and
- (b) by deleting in subsection (1) the words "fiscal entry, suspended fiscal entry" and substituting therefor the words "suspended duty"

Section 9 of  
Acts 1969  
No. 54  
repealed  
and  
replaced

**8. Section 9 of the principal Act is repealed and replaced by the following: -**

"effect of  
alteration of  
import duty  
and suspended  
duty on  
contract for  
sale

**9. If, after any contract has been entered into for the sale or delivery of any goods at a price which includes import duty or suspended duty, an alteration takes place in the rate or amount of the import duty or suspended duty before the goods are entered for home consumption, then, in the absence of express written provision in the contract to the contrary, the contract shall have effect as follows: -**

- (a) in the event of the alteration being the increase of an existing import duty or suspended duty or the imposition of a new import duty or suspended duty, the seller, after payment of all the import duty or suspended duty payable, may add the difference caused by the alteration to the agreed price;
- (b) in the event of the alteration being the reduction or abolition of an existing import duty or suspended duty, the purchaser may deduct the difference caused by the alteration from the agreed price;
- (c) in the event of the alteration not being finally adopted, the agreed price shall be adjusted so as to allow for any resultant refund or payment of import duty or suspended duty."

**9.** Section IOA of the principal Act is amended by deleting the words "fiscal entries, suspended fiscal entries and substituting therefor the words "suspended duties"

**10.** The First Schedule to the principal Act is amended-

- (a) by deleting in the heading to the third column the words "Fiscal Entry" wherever they occur and substituting therefor in each case the words "Import Duty";
- (b) by deleting throughout the said Schedule the fourth and fifth columns, all the headings in those columns and all the entries thereunder; and
- (c) by substituting for the entries in the third column headed "Import Duty" (as appearing after the amendment effected by paragraph (a) of this section) opposite the following tariff numbers the following respective new entries: -

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
11.07	Malt, roasted or not	63%
12.06	Hop cones and lupulin	20%
15.07C	Olive oil	42%
16.04	Prepared or preserved fish, including caviar and caviar substitutes	52½%
17.04	Sugar confectionery, not containing cocoa	53%
18.06	Chocolate and other food preparations containing cocoa	58%
21.06A	Bakers' yeast and household yeast	34%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of Alcohol:	
	A. Still wine and grape must:	
	(2) In bottle	Per litre Shs. 4/51 or 75%
	B. Sparkling Wine:	
	(1) Champagne	Per litre Shs. 7/79 or 75%
	(2) Other	Per litre Shs. 5/48 or 75%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts:	
	B. In bottle	Per litre Shs. 4/62 or 75%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
32.12	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations ... Glaziers' putty; grafting putty; painters' fillings, non-refractory surfacing preparations; stoppling, sealing and similar mastics, including resin mastics and cements ... ... ... ...	47%
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:	39%
35.03	A. For use in the manufacture of perfumery, cosmetics or toilet preparations ... B. Other ... ... ... ...	82% 37 %
37.02	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:	
37.07	A. Gelatin ... ... ... ... Film in rolls, sensitised, unexposed, perforated or not ... ... ... ... other cinematograph film, exposed and developed whether or not incorporating sound track, negative or positive: C. Other: (3) of a width exceeding 16 mm ...	38 % 33% Per metre Cents 82
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Paper:	
48.10	(1) Cigarette ... ... ... ... Cigarette paper, cut to size, whether or not in the form of booklets or tubes ... ... ...	42% 45%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem," "Schumacks" and "Karamanic" rugs and the like (made up or not) ...	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not. ... ... ...	40%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed ... ... ...	35% 33%

Tariff No.	Tariff Heading	Import Duty
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	36 $\frac{3}{4}$ %
	B. Flat, including coils:	
73.27	(2) Uncoated: (a) of a thickness of 0.355mm or less Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:	13%
73.36	A. Wire grill ... ... ... ... ...	35%
74.17	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	30%
84.17	B. Other ... ... ... ... ...	30%
84.20	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
84.17	B. Other ... ... ... ... ...	
	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Instantaneous and storage water heaters	18 %
	Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:	
	B. Other ... ... ... ...	35%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines ... ... ... ... ...	
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device ... ...	34 %
84.54	Other office machines, (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) ... ... ... ...	32%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54 ... ... ... ...	37 %
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:	39%
85.15	A. Electric Fans ... ... ... ... Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus including (receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radio and television receiving sets and radiograms ... ... ... ...	35%
90.01	Lenses, prisms, mirrors and other optical elements, of any material unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Suitable for use with the articles of heading No. 90.05, 90.07 B or 90.09 B ...	Each 50/- or 53%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked - A. Suitable for use with the articles of heading No. 90.05, 90.07 B or 90.09 B ...	37%
90.05	Refracting telescopes (monocular and binocular), prismatic or not ... ... ... ...	37 % 40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20: B. Other ... ... ... ... ...	40 %
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles ... ... ...	40%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers: B. Other ... ... ... ... ...	40%
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide-rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: A. Measuring rods, tape measures, spring rules and the like ... ... ...	37%
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches ... ... ...	40%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03) ... ... ...	40%
91.04	Other clocks: B. Other ... ... ... ... ...	40%
92.01	Pianos (including automatic pianos whether or not with automatic keyboards), harpsichords and other keyboard stringed instruments; harps but not including aeolian harps ...	40%
92.02	Other string musical instruments ... ...	40%
92.03	Pipe and reed organs, including harmoniums and the like ... ... ... ... ...	40%
92.04	Accordions, concertinas and similar musical instruments; mouth organs ... ... ...	40%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
92.05	Other wind musical instruments ... ...	40 %
92.06	Percussion musical instruments (for example drums, xylophones, cymbals, castanets) ...	40%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) ... ... ...	40%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) ... ... ... ... ...	40%
92.09	Musical instrument strings ... ... ...	40%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds ... ... ... ... ...	40 %
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic ...	50%
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: C. Gramophone records ... ... ... D. Other ... ... ...	55% 40%
92.13	Other parts and accessories of apparatus falling within heading No. 92.1 1 ... ... ...	40%

Second  
Schedule to  
Acts, 1969  
No. 54  
amended

**11.** The Second Schedule to the principal Act is amended-

- by deleting in the main heading the words "FISCAL ENTRY" and substituting therefor the word "DUTY"; and
- by deleting in the heading to the third and fourth columns the words "FISCAL ENTRY" and substituting therefor the word "DUTY".

**12.** The Third Schedule to the principal Act is amended-

(a) by deleting in the main heading to the Schedule the words "EXEMPTIONS FROM FISCAL ENTRY AND IMPORT DUTY" and substituting therefor the words "EXEMPTIONS FROM DUTY"; and

(b) by deleting the words "fiscal entry and" which occur in item 9 (6) (a), 9 (6) (b) and 9 (7).

Third  
Schedule to  
Acts 1969  
No. 54  
amended

Passed in the National Assembly on the sixteenth day of March, 1976.

  
.....  
Clerk of the National Assembly