

THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1977

I ASSENT,

Julius K. Nyerere
President
27 July, 1977

An Act to impose tax on the manufacture of goods by Small Industries

[...1st July, 1977]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Small Industries (Imposition of Tax) Act, 1977 and shall be deemed to have come into operation on 1st July, 1977.

Short title
and
commence-
ment

2. In this Act, unless the context otherwise requires—

Interpre-
tation

“business” means any form of trade, commerce or craftsmanship carried on for profit or gain;

“Minister” means the Minister for the time being responsible for finance;

“scheduled goods” means any product in respect of which tax is payable under this Act specified in the Schedule to this Act;

“small industry” means any business whose turnover does not exceed three hundred thousand shillings per annum or twenty-five thousand shillings per month;

“tax” means the small industries tax payable under this Act.

3.—(1) There shall be charged, levied and collected and paid for the benefit of the general revenue of Tanzania on the goods specified in the first column of the Schedule to this Act at the rates specified in the second column of that Schedule a tax to be known as the small industries tax; and that tax shall be levied, collected and paid in accordance with the provisions of this Act.

Imposition of
tax on goods
manufactured
by small
industries

(2) The Minister may, by order published in the *Gazette*, amend, vary or replace the Schedule to this Act.

Persons
liable to
pay tax and
payment
of tax

4.—(1) The tax imposed by this Act shall become due and payable in respect of the scheduled goods by every small industry which is the manufacturer of those goods—

- (a) upon sale of the goods by the manufacturer; or
- (b) upon removal of the goods from the premises where they are manufactured,

whichever first occurs.

(2) The tax payable under this Act shall be paid to such public officer or authority as the Minister may designate in regulations made under this Act.

Regulations

5.—(1) The Minister may make regulations for the better carrying out or giving effect to the purposes and provisions of this Act, and without prejudice to the generality of the description of the power of the Minister to make regulations, the Minister may make regulations—

- (a) designating the person or authority to whom the tax payable under this Act shall be paid;
- (b) for securing the payment of the tax imposed by this Act;
- (c) prescribing the times during which scheduled goods may be removed from places of manufacture;
- (d) prescribing requirements for the registration of small industries generally or small industries of specified categories and the conditions and procedure for the registration of small industries;
- (e) prescribing rules and conditions relating to the marking of scheduled goods and giving of invoices or other documents in respect of the sale of Scheduled goods;
- (f) providing for the submission of returns, and the keeping of amounts, registers and other records by persons liable to pay tax under this Act;
- (g) prescribing fees payable for any document, licence or certificate issued under the provisions of this Act, or for any service rendered by any public department or public officer in connection with any matter arising out of this Act or any regulations made under this section;
- (h) prescribing forms of registers, licences, certificates and other documents maintained or issued under the provisions of this Act;
- (i) providing for the settlement of disputes between any person liable to pay tax under this Act and a public officer or authority concerned with the collection of tax under this Act with respect to—
 - (i) the amount of tax payable in respect of any scheduled goods; or
 - (ii) the liability of the person to pay tax; or
 - (iii) the liability or the amount of any penalty or other sum payable under this Act; or

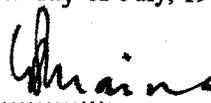
- (iv) whether any goods are scheduled goods; or
 - (v) the liability or amount of payment of any tax or any part of it short-levied or erroneously remitted or refunded; or
 - (vi) the assessment of tax, penalty or other sum payable under this Act; or
 - (vii) the determination or assessment of the taxable value of any scheduled goods; or
 - (viii) any other matter arising out of this Act;
 - (j) prescribing rules for computation of tax and the determination of the taxable value of scheduled goods;
 - (k) providing for remission and refund of tax and exemption from tax;
 - (l) providing for the imposition of penalties in respect of any failure to pay tax under this Act or prescribing offences for breaches of any regulations made under this section.
- (2) The Minister may annex to the breach of any regulation made under subsection (1), a penalty of a fine not exceeding five thousand shillings or imprisonment for a term not exceeding twelve months or both that fine and imprisonment.

SCHEDULE

(Section 3)

COLUMN ONE	COLUMN TWO
Soap, soap powders, soap extracts and substitutes thereof:	
(i) in liquid form	20% of the ex-factory price
(ii) Other	20% of the ex-factory price

Passed in the National Assembly on the fifteenth day of July, 1977.



 Clerk of the National Assembly