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THE FINANCE BILL, 1979

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THE UNITED REPUBLIC OF TANZANIA



No. 12 OF 1979

I ASSENT,

President

9TH August, 1979

An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to provide for matters connected with them

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1979.

Short title

PART I

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

2.—(1) This Part shall be read as one with the Customs Tariff Act, 1976, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Construction and commencement Acts, 1976 No. 12

(2) The passage “(same)” appearing in amendments made by this Part to the First Schedule to the Customs Tariff Act, 1976, means that, except as specifically amended by this Part, the Tariff heading or, as the case may be, the import duty, (according to the column in which the tariff number in relation to which the passage appears) shall continue the same as it was immediately prior to the coming into operation of this Part.

3. The First Schedule to the Customs Tariff Act, 1976, is amended in Chapters 17, 20, 21, 23, 27, 28, 29, 40, 48, 69, 73, 83, 84, 85, 87, 88 and 89, by substituting, except where the passage “(same)” appears, for the entries in the column headed “Tariff Heading” and the entries in the column headed “Import Duty” opposite the following tariff numbers the following respective new entries:—

Amendment of the First Schedule Acts, 1976 No. 12

"Tariff No.	Tariff Heading	Import Duty
17.02	Other sugars, syrups and honey:—	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	75%
20.01	(same)	75%
20.02	(same)	75%
20.03	(same)	75%
20.04	(same)	75%
20.05	(same)	75%
20.06	(same)	75%
20.07	(same)	75%
21.07	Food preparations not elsewhere specified or included:—	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	75%
23.01	(same)	25%
23.02	(same)	25%
23.03	(same)	25%
23.04	(same)	25%
23.05	(same)	25%
23.06	(same)	25%
23.07	(same)	25%
	A. Preparations put up as pet foods	(same)
	B. Other (same):	25%
27.10	A. (same)	(same)
	B. (same)	(same)
	C. Kerosene, lamp oil and white spirit:—	
	(1) Jet fuel (aviation kerosene)	Per cubic metre at 20°C Shs. 200.00
	(2) Other	Per cubic metre at 20°C Shs. 140.00
	D. (same)	(same)
	E. (same)	(same)
	F. (same)	(same)
	G. (same)	(same)
	H. (same)	(same)
28.01/58	(same):	
	A. (same)	(same)
	B. (same)	50%
	C. (same)	(same)
29.01/45	(same):	
	A. (same)	(same)
	B. (same)	50%
	C. (same)	(same)
	D. (same)	(same)
40.01	(same)	10%
40.02	(same)	10%
40.11	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	40%
40.14	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	40%

Tariff No.	Tariff Heading	Import Duty
48.01	(same):	
A.	(same):	
(1)	(same)	(same)
(2)	(same)	(same)
(3)	(same)	30%
(4)	(same)	30%
B.	(same)	30%
C.	(same):	
(1)	(same)	(same)
(2)	(same)	(same)
48.07	(same):	
A.	(same)	(same)
B.	Paper and paperboard coated and impregnated	40%
48.13	Carbon and other copying paper	50%
48.14	(same):	
A.	(same)	(same)
B.	Writing paper blocks, pads, stationery ...	50%
48.15	(same):	
A.	(same)	
B.	Other paperboard cut to size	50%
48.18	Exercise books, registers, diaries, etc. ...	50%
69.08	Glazed sets, flags and tiles	40%
73.23	Casks, drums, cans of iron	40%
73.32	(same):	
A.	(same)	(same)
B.	(same)	(same)
C.	Bolts and nuts—Other	20%
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet, hooks, and the like, and embroidery stiletos, of iron or steel	40%
73.35	A. Springs for motor vehicles	45%
B.	Springs—Other	40%
83.02	(same):	
A.	(same)	(same)
B.	Locks for road motor vehicles	40%
C.	(same)	(same)
D.	Locks, hinges—Other	40%
83.09	Clasps, hooks and buckles	40%
83.13	(same):	
A.	Crown corks	40%
B.	Crown corks—Other	20%
83.14	(same)	45%
84.01	(same)	10%
84.02	(same)	10%
84.03	(same)	10%
84.04	(same)	10%
84.05	(same)	10%
84.06	(same):	
A.	Aircraft engines:	
(1)	Complete assemblies	10%
(2)	Parts thereof—Jet and gas turbines for aircraft	10%
B.	Marine engines:	
(1)	Outboard motors for boats	10%

Tariff No.	Tariff Heading	Import Duty
	(2) Marine engines, complete	10%
	(3) Parts of marine engines—Internal combustion engines, industrial or for agricultural tractors	10%
	C. (same)	
	D. Other:	
	(1) Industrial or for agricultural tractors:	
	(i) Complete assemblies	10%
	(ii) Parts thereof	10%
	(2) Other	(same)
84.07	(same)	10%
84.10	(same)	
	A. (same)	10%
	B. (same)	(same)
	C. (same)	(same)
84.11	(same)	
	A. (same)	10%
	B. (same)	(same)
	C. (same)	(same)
84.12	(same)	
	A. (same)	10%
	B. (same)	(same)
84.13	(same)	10%
84.14	(same)	10%
84.15	(same)	
	A. (same)	10%
	B. (same)	(same)
84.16	(same)	10%
84.18	(same)	
	A. (same)	(same)
	B. (same)	(same)
	C. Other:	
	(1) (same)	10%
	(2) (same)	10%
84.19	(same)	
	A. (same)	(same)
	B. Other:	
	(1) (same)	10%
	(2) (same)	(same)
84.21	(same)	
	A. (same)	(same)
	B. (same)	10%
	C. (same)	(same)
84.23	(same)	(same)
84.24	(same)	
	A. (same)	10%
	B. (same)	10%
84.25	(same)	10%
84.26	(same)	10%
84.27	(same)	10%
84.28	(same)	

Tariff No.	Tariff Heading	Import Duty
	A. (same)	(same)
84.29	B. (same)	10%
84.30	Machinery for milling grain, etc.	10%
	(same)	
	A. Other food processing machinery (excluding domestic)—sugar manufacturing or refining machinery, industrial	10%
84.31	B. (same)	(same)
	Machinery for making or finishing cellulosic pulp, paper or paperboard	10%
84.32	(same)	10%
84.33	(same)	10%
84.34	(same)	
	A. (same)	(same)
84.35	B. Other (same)	10%
	A. (same)	(same)
	B. Other	10%
84.36	(same)	10%
84.37	(same)	
	A. (same)	10%
84.38	B. (same) (same)	(same)
	A. (same)	(same)
84.40	B. Other (same)	10%
	A. (same)	(same)
84.41	B. Other (same)	10%
	A. For industries approved by the Commissioner	10%
	B. Others	30%
84.42	(same)	10%
84.43	(same)	10%
84.44	(same)	10%
84.45	(same)	10%
84.46	(same)	10%
84.47	(same)	10%
84.48	(same)	10%
84.49	(same)	10%
84.50	(same)	10%
84.56	(same)	10%
84.57	(same)	10%
84.60	(same)	10%
84.61	(same)	
	A. (same)	10%

Tariff No.	Tariff Heading	Import Duty
84.63	(same) A. (same)	10%
84.64	(same) A. (same)	(same)
84.65	B. (same)	10%
	A. (same)	(same)
	B. (same)	(same)
85.01	A. Industrial	10%
85.02	(same)	10%
85.04	(same) A. Electric accumulators, industrial ...	10%
	B. Other	(same)
85.05	Electro-mechanical hand-tools ...	10%
85.08	(same) A. (same)	(same)
	B. (same)	
	(1) (same)	(same)
	(2) Other, n.e.s.	10%
85.11	Electric furnaces, electric welding and cutting apparatus ...	10%
85.16	(same)	10%
85.17	(same) A. (same)	10%
	B. (same)	(same)
85.18	(same) A. (same)	10%
	B. (same)	(same)
	C. (same)	(same)
85.19	(same) A. (same)	(same)
	B. (same)	(same)
	C. Other, n.e.s.	10%
85.21	(same) A. (same)	(same)
	B. (same)	10%
85.28	(same) A. (same)	10%
	B. (same)	(same)
86.01	(same)	10%
86.02	(same)	10%
86.03	(same)	10%
86.04	(same)	10%
86.05	(same)	10%
86.06	(same)	10%
86.07	(same)	10%
86.08	(same)	10%
86.09	(same)	10%
86.10	(same)	10%
87.01	(same) A. (same)	10%
	B. (same)	10%
87.02	(same)	

Tariff No.	Tariff Heading	Import Duty
	A. (same)	(same)
	B. Ambulances and hearses	10%
	C. Dumpers	(same)
87.03	D. (same) (same)	(same)
	A. Special purpose lorries, trucks and vans, whether or not assembled—Fire engines, fire-escape and street cleansing vehicles	10%
	B. (same)	(same)
	C. (same)	(same)
	D. (same)	(same)
87.06	E. (same) (same)	(same)
	A. (same)	10%
	B. (same)	(same)
87.12	(same)	(same)
	A. (same)	(same)
	B. (same)	10%
	C. (same)	(same)
87.14	(same)	(same)
	A. (same)	10%
	B. (same)	(same)
	C. (same)	10%
89.03	(same)	10%

4. The Third Schedule to the Customs Tariff Act, 1976, is amended by deleting the whole of item 13 which relates to industrial sewing machines. Amendment of Third Schedule to Acts, 1976 No. 12

PART II

AMENDMENT OF EXCISE TARIFF ORDINANCE

5. This Part shall be read as one with the Excise Tariff Ordinance, and shall be deemed to have come into operation on the twenty-second day of June, 1979. Construction and commencement Cap. 332

6. The Excise and Tariff Ordinance is amended—

- (a) by deleting the First Schedule to the Ordinance;
- (b) by deleting the heading to the Second Schedule to the Ordinance and substituting for it the heading "SCHEDULE". Deletion of First Schedule to Cap. 332

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

7. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the twenty-second day of June, 1979. Construction and commencement Acts, 1972 No. 25

Amendment
of section 5
of
Acts, 1972
No. 25

8. Section 5 of the Business Licensing Act, 1972, is amended by adding immediately after subsection (5) the following new subsection:

“(6) Nothing in this section shall be construed as exempting from the provisions of this Act the business of selling produce from a farm, which is referred to in subsection (1) (b) of this section, if, before it is sold, the produce concerned is first subjected to any process which materially changes it in substance, character or form.”.

Replacement
of Schedule
to
Acts, 1972
No. 25

9. The Schedule to the Business Licensing Act, 1972, is deleted and replaced by the following Schedule:—

“SCHEDULE

COLUMN 1 <i>Description of Business</i>	COLUMN 2		COLUMN 3	
	<i>Licence Fee</i>		<i>Fee for Subsidiary Licence</i>	
	Shs.	Cts.	Shs.	Cts.
(a) The business of a commission agent, manufacturer's agent or estate agent ...	1,875	00	475	00
(b) The business of a broker	750	00	NIL	
(c) Banking business	11,250	00	3,750	00
(NOTE): No licence fee shall be payable in respect of any mobile agency of a banker, where a fee for the principal place of business has been paid).				
(d) Insurance business or the business of a Building Society or company ...	3,750	00	1,875	00
(e) The business of an insurance agent ...	1,875	00	925	00
(f) Shipping business	5,625	00	1,875	00
(g) The business of Shipping agency ...	900	00	375	00
(h) The business of lighterage or stevedoring:				
(i) If carried on at Dar es Salaam ...	5,625	00	NIL	
(ii) If carried on at Tanga	3,750	00	NIL	
(iii) If carried on at Lindi	900	00	NIL	
(iv) If carried on at Mtwara	1,875	00	NIL	
(v) If carried on at any other port ...	600	00	NIL	
(NOTE): If a person carries on such business at two or more ports specified above he shall be deemed to have a principal place of business at each such port).				
(i) Restaurant, hotel, boarding house or lodging house business:				
(i) If holding a liquor licence in respect of the premises	750	00	525	00
	plus Shs. 17.50 for each bedroom in such premises set aside for the accommodation of guests		plus Shs. 17.50 for each bedroom in such premises set aside for the accommodation of guests.	

Description of Business	Licence Fee		Fee for Subsidiary Licence	
	Shs.	Cts.	Shs.	Cts.
(ii) If not holding a liquor licence in respect of the premises		90 00	NIL	
	plus Shs. 12.50 for each bedroom in such premises set aside for the accommodation of guests		(same as for licence in respect of principal place of business).	
(j) The business of exportation of cattle ...	900	00	300	00
(k) The business of a commercial traveller	900	00	NIL	
(l) The business of a travel agent	3,750	00	1,875	00
m) The business of electricity distributor ...	9,375	00	375	00
(n) The business of transporting passengers or goods by air	3,750	00	375	00
(o) The business of a specified profession:				
(i) If in the full time employment of the Government, a co-operative Society or a parastatal organization ...	NIL		NIL	
(ii) In any other case (Note:—A person carrying on the business of a specified profession as an employee shall not be required to take out a subsidiary licence by reason only of his being employed at two or more places of the business of his employers).	3,750	00	375	00
(p) The business of a building contractor:—				
(i) if the annual turnover does not exceed Shs. 100,000/-	900	00	150	00
(ii) If the annual turnover exceeds Shs. 100,000/- but does not exceed Shs. 500,000/-	1,875	00	475	00
(iii) if the annual turnover exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/-	3,750	00	925	00
(iv) if the annual turnover exceeds Shs. 1,000,000/- but does not exceed Shs. 2,500,000/-	5,625	00	1,425	00
(v) if the annual turnover exceeds Shs. 2,500,000/- but does not exceed Shs. 5,000,000/-	7,500	00	1,875	00
(vi) if the annual turnover exceeds Shs. 5,000,000/-	9,375	00	2,400	00
(q) Any other business carried on by a regional or district development corporation:—				
(i) if the annual turnover does not exceed Shs. 10,000/-	175	00	50	00
(ii) if the annual turnover exceeds Shs. 10,000/- but does not exceed Shs. 250,000/-	900	00	50	00

Description of Business	Licence Fee		Fee for Subsidiary Licence	
	Shs.	Cts.	Shs.	Cts.
(iii) if the annual turnover exceeds Shs. 250,000/- but does not exceed Shs. 500,000/-	1,875	00	100	00
(iv) if the annual turnover exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/-	2,700	00	100	00
(v) if the annual turnover exceeds Shs. 1,000,000/- but does not exceed Shs. 2,500,000/-	3,750	00	150	00
(vi) If the annual turnover exceeds Shs. 2,500,000/- but does not exceed Shs. 5,000,000/-	5,625	00	150	00
(vii) if the annual turnover exceeds Shs. 5,000,000/- but does not exceed Shs. 7,500,000/-	9,375	00	150	00
(r) Any other business, not specifically provided for in this Schedule:—				
(i) if the annual turnover does not exceed Shs. 10,000/-	180	00	50	00
(ii) if the annual turnover exceeds Shs. 10,000/- but does not exceed Shs. 250,000/-	900	00	225	00
(iii) if the annual turnover exceeds Shs. 250,000/- but does not exceed Shs. 500,000/-	1,875	00	475	00
(iv) if the annual turnover exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/-	2,700	00	675	00
(v) if the annual turnover exceeds Shs. 1,000,000/- but does not exceed Shs. 2,500,000/-	3,750	00	925	00
(vi) if the annual turnover exceeds Shs. 2,500,000/- but does not exceed Shs. 5,000,000/-	5,625	00	1,425	00
(vii) if the annual turnover exceeds Shs. 5,000,000/- but does not exceed Shs. 7,500,000/-	7,500	00	1,875	00
(viii) if the annual turnover exceeds Shs. 7,500,000/-	9,375	00	2,400	00".

PART IV

AMENDMENT OF ESTATE DUTY ACT, 1963

Construction and commencement
Cap. 527

10. This Part shall be read as one with the Estate Duty Act, 1963, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Repeal and replacement of section 37 of
Cap. 527

11. Section 37 of the Estate Duty Act, 1963, is repealed and replaced by the following section:

"Time for
payment

37. Subject to the provisions of section 39, 40 and 41, estate duty in respect of the estate of the deceased shall be paid within thirty days from the date on which a notice of assessment was served under section 31 (1) on the person who delivered the estate duty affidavit, corrective affidavit or statement, as the case may be."

PART V

AMENDMENT OF THE PORT SERVICE CHARGE ACT, 1973

12. This Part shall be read as one with the Port Service Charge Act, 1973, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Construction
and
commence-
ment
Acts 1973
No. 11

13. Section 3 of the Port Service Charge Act, 1973, is amended in subsection (1) by deleting the word "twenty" and substituting for it the word "forty".

Amendment
of section
3 of
Acts, 1973
No. 11

PART VI

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

14. This Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Construction
and
commence-
ment
Cap. 471

15. Section 3 of the Airport Service Charge Act, 1962, is amended in subsection (1) by deleting the word "twenty" and substituting for it the word "forty".

Amendment
of section
3 of
Cap. 471

PART VII

AMENDMENT OF THE STAMP DUTY ACT, 1972

16. This Part shall be read as one with the Stamp Duty Act, 1972, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Construction
and
commence-
ment
Acts, 1972
No. 20

17. The Schedule to the Stamp Duty Act, 1972, is amended in Article No. 1 which relates to instruments executed in acknowledgment of debts, by deleting the rates of stamp duty in relation to sub-articles (b) and (c) specified in the column headed "Description of Instruments" and substituting for them, respectively, the following rates:—

Amendment
of Schedule
to
Acts, 1972
No. 20

"(b) 20 cents for each Shs. 100/- or part thereof.

(c) Sh. 1/- for each Shs. 500/- or part thereof, not exceeding the maximum of Shs. 80/-."

PART VIII

AMENDMENT OF THE EXPORT TAX ACT, 1974

Construction and commencement Acts, 1974 No. 17

18. This Act shall be read as one with the Export Tax Act, 1974, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Amendment of the Schedule to Acts, 1974 No. 17

19. The Schedule to the Export Tax Act, 1974, is amended—

(a) by deleting all the entries in the first column and in the second column in respect of Item 1, which relates to "coffee" and substituting for them, respectively, the following new entries:

"ITEM	FIRST COLUMN	SECOND COLUMN
1	Coffee (other than soluble coffee)	
	(a) <i>Arabica and Robusta:</i>	
	(i) Where the price at which it is sold by the Coffee Authority of Tanzania does not exceed Shs. 9,000/- per tonne ...	NIL
	(ii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 9,000/- per tonne but does not exceed Shs. 11,000/- per tonne ...	12½% of the price in excess of Shs. 9,000/-.
	(iii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 11,000/- per tonne but does not exceed Shs. 13,000/- per tonne ...	Shs. 250/- per tonne, and in addition in respect of each tonne, 25% of the price in excess of Shs. 11,000/-.
	(iv) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 13,000/- per tonne but does not exceed Shs. 15,000/- per tonne ...	Shs. 750/- per tonne, and in addition, in respect of each tonne, 35% of the price in excess of Shs. 13,000/-.
	(v) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 15,000/- per tonne but does not exceed Shs. 17,000/- per tonne ...	Shs. 1,450/- per tonne, and in addition, in respect of each tonne, 45 per cent of the price in excess of Shs. 17,000/-.

- (vi) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 17,000/- per tonne but does not exceed Shs. 20,000/- per tonne
- Shs. 2,350/- per tonne, and in addition in respect of each tonne, 55 per cent of the price in excess of Shs. 17,000/-.
- (vii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 20,000/-
- Shs. 4,000/- per tonne, and in addition, in respect of each tonne, 60 per cent of the price in excess of Shs. 20,000/-.
- (b) *Cherry Bunt and TEX:*
- (i) Where the price at which it is sold by the Coffee Authority of Tanzania does not exceed Shs. 4,500/- per tonne
- NIL
- (ii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 4,500/- per tonne but does not exceed Shs. 5,500/- per tonne
- 12½ per cent of the price in excess of Shs. 4,500/-.
- (iii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 5,500/- per tonne but does not exceed Shs. 6,500/- per tonne
- Shs. 125/- per tonne, and in addition, in respect of each tonne, 25 per cent of the price in excess of Shs. 5,500/-.
- (iv) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 6,500/- per tonne but does not exceed Shs. 7,500/- per tonne
- Shs. 375/- per tonne, and in addition, in respect of each tonne, 35 per cent of the price in excess of Shs. 6,500/-.
- (v) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 8,500/- per tonne
- Shs. 725/- per tonne, and in addition, in respect of each tonne, 45 per cent of the price in excess of Shs. 7,500/-.

- (vi) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 8,500/- per tonne but does not exceed Shs. 10,000/- per tonne
- Shs. 1,175/- per tonne, and in addition, in respect of each tonne, 55 per cent of the price in excess of Shs. 8,500/-.
- (vii) Where the price at which it is sold by the Coffee Authority of Tanzania exceeds Shs. 10,000/- per tonne ...
- Shs. 2,000/- per tonne, and in addition, in respect of each tonne, 60 per cent of the price in excess of Shs. 10,000/-.”;
- (b) by deleting all the entries in the first column and in the second column in respect of Item 19, which relates to “Sisal” and substituting for them, respectively, the following new entries:—
19. Sisal (that is to say, processed, machined or carded fibre, or tow of the plant *Agave Sisalana* or other species of *Agave* or its hybrids):
- (i) Where the f.o.b. price at which it is sold by the Tanzania Sisal Authority does not exceed Shs. 2,750/- per tonne
- NIL
- (ii) Where the f.o.b. price at which it is sold by the Tanzania Sisal Authority exceeds Shs. 2,750/- per tonne but does not exceed Shs. 3,000/- per tonne
- in respect of each tonne, 15 per cent of the price in excess of Shs. 2,750/-.
- (iii) Where the f.o.b. price at which it is sold by the Tanzania Sisal Authority exceeds Shs. 3,000/- but does not exceed Shs. 3,500/- per tonne ...
- Shs. 37/50 per tonne and in addition, in respect of each tonne 25 per cent of the price in excess of Shs. 3,000/-.
- (iv) Where the f.o.b. price at which it is sold by the Tanzania Sisal Authority exceeds Shs. 3,500/- per tonne but does not exceed Shs. 5,500/- per tonne
- Shs. 162/50 per tonne, and in addition, in respect of each tonne, 45 per cent of the price in excess of Shs. 3,500/-.

- (v) Where the f.o.b. price at which it is sold by the Tanzania Sisal Authority exceeds Shs. 5,500/- per tonne ...

Shs. 1,062/50 per tonne, and in addition, in respect of each tonne, 60 per cent of the price in excess of Shs. 5,500/-."

PART IX

AMENDMENT OF THE SALES TAX ACT, 1976

20. This Part shall be read as one with the Sales Tax Act, 1976, and shall be deemed to have come into operation on the twenty-second day of June, 1979.

Construction and commencement Acts, 1976 No. 13

21. The First Schedule to the Sales Tax Act, 1976, is amended—

Amendment of First Schedule of Acts, 1976 No. 13

- (a) in Tariff No. 09.01, by deleting the sales tax rate in relation to sub-item B, which relates to other coffee, and substituting for it the rate "15%";
- (b) in Tariff No. 09.02, by deleting the sales tax rate in relation to sub-item B, which relates to other tea, and substituting for it the rate "15%";
- (c) in Tariff No. 11.01, by deleting the sales tax rate in relation to sub-item A, which relates to wheat flour, and substituting for it the rate "30%";
- (d) in Tariff No. 15.01, which relates to lard and other pig fat, etc., by deleting the sales tax rate in relation to it and substituting for it the rate "15%";
- (e) in Tariff No. 15.02, by deleting the sales tax rate in relation to sub-item B and substituting for it the rate "15%";
- (f) in Tariff No. 15.07, by deleting the sales tax rate in relation to sub-items A and C, and substituting for each of those sub-items the rate "15%";
- (g) in Tariff No. 15.08, by deleting the sales tax rate in relation to sub-item B, and substituting for it the rate "15%";
- (h) in Tariff No. 15.12 by deleting the sales tax rate in relation to it, and substituting for it, the rate "15%";
- (i) in Tariff No. 15.13, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (j) in Tariff No. 16.01, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (k) in Tariff No. 16.02, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (l) in Tariff No. 16.04, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (m) in Tariff No. 16.05, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";

- (n) in Tariff No. 17.01, by deleting the item "Beet sugar and cane sugar solid" and the sales tax rate in relation to it, and substituting for them the following item together with the sales tax rates relating to them:

"Beet sugar and cane sugar, solid;

A. Jaggery Shs. 1,851.00 per tonne

B. Other:

(1) locally manufactured Shs. 1,851.00 per tonne

(2) imported Shs. 1,438.00 per tonne";

- (o) in Tariff No. 17.02, by deleting the sales tax rates in relation to sub-items A and B, and substituting for each of them the rate "15%";
- (p) in Tariff No. 17.04, which relates to sugar confectionery not containing cocoa, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (q) in Tariff No. 17.05, by deleting the sales tax rate in relation to it and substituting for it the rate "15%";
- (r) in Tariff No. 19.01, which relates to malt extract, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (s) in Tariff No. 19.02, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (t) in Tariff No. 19.03, which relates to macaroni, spaghetti and similar products, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (u) in Tariff No. 19.04, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (v) in Tariff No. 19.05, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (w) in Tariff No. 19.06, which relates to communion waters, etc., by deleting the sales tax in relation to it, and substituting for it the rate "15%";
- (x) Tariff No. 19.07, by deleting the sales tax rate in relation to sub-item B and substituting for it the rate "15%";
- (y) in Tariff No. 19.08, which relates to pastry, biscuits, etc., by deleting sub-items A (3), B and C and the sales tax rates in relation to them, and substituting for them the following sub-items together with respective sales tax rates relating to them:

"A.

(3) Other:

(a) if sales tax has been paid on ingredients 10%

(b) Other 20%

B. Infant feeding rusks 20%

C. Other:

(1) if sales tax has been paid on ingredients Free

(2) Other 20%";

- (z) in Tariff No. 20.01, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (za) in Tariff No. 20.02, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (zb) in Tariff No. 20.03, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (aa) in Tariff No. 20.04, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (bb) in Tariff No. 20.05, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (cc) in Tariff No. 20.06, by deleting the sales tax rate in relation to sub-item B, and substituting for it the rate "15%";
- (dd) in Tariff No. 20.07, by deleting the sales tax rate in relation to it, and substituting for it the rate "15%";
- (ee) in Tariff No. 22.03 which relates to beer from malt, by deleting the sales tax rate in relation to sub-item A and substituting for it the rate "Shs. 11/40 per litre";
- (ff) in Tariff No. 24.02, which relates to manufactured tobacco, by deleting sub-items A and B (1) and the sales tax rates in relation to those sub-items and substituting for them the following sub-items together with respective sales tax rates relating to them:

"A. Whether imported from outside, or manufactured within, the United Republic:

(1) Cigars, cheroots and cigarillos	...	40%
(2) Cigarettes	40%
(3) Snuff	40%
(4) Other manufactured tobacco	40%
(5) Tobacco extracts and essences	...	Free

B. Other:

(1) Cigars, cheroots and cigarillos Shs. 70.00 per kg.";

- (gg) in Tariff No. 32.09, which relates to varnishes and lacquers, by deleting the sales tax rate in relation to sub-item B and substituting for it the rate "20%";
- (hh) in the Tariff No. 33.06, which relates to perfumery, cosmetics and toilet preparations, by deleting the sales tax rates in relation to sub-items A, B, C, D, E, and F, and substituting for each of them the rate "25%";
- (ii) in Tariff No. 34.01, by deleting the sales tax rate in relation to it, and substituting for it the rate 20%;
- (jj) in Tariff No. 34.02, by deleting the sales tax rate in relation to sub-items B, C and D and substituting for them, respectively, the rates 15%, "30%" and 30%";
- (kk) in Tariff No. 50.09/10, which relates to woven fabrics of silk, by deleting the sales tax rates in relation to sub-items (i) and (ii) and substituting for them, respectively, the following rates:—

"(i) 90% and, in addition, Shs. 1.80 per sq. metre;

- (ii) 75% and, in addition, Shs. 1.50 per sq. metre”;
- ll) in Tariff 51.04, which relates to woven fabrics of man-made fibres, by deleting the sales tax rates in relation to sub-items A (i) and (ii) and B (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. (i) 60% and, in addition, Shs. 1.80 per sq. metre.
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.
B. (i) 90% and, in addition, Shs. 1.80 per sq. metre.
(ii) 75% and, in addition, Shs. 1.50 per sq. metre.”;
- (mm) in Tariff No. 52.02, which relates to woven fabrics of metal thread or of metalized yarn, by deleting the sales tax rates in relation to sub-items (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “(i) 60% and, in addition, Shs. 1.80 per sq. metre.
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.”;
- (nn) in Tariff No. 53.11/13, which relates to woven fabrics of sheep’s or lambs’ wool, by deleting the sales tax rates in relation to sub-items (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “(i) 90% and, in addition, Shs. 1.80 per sq. metre;
(ii) 75% and, in addition, Shs. 1.50 per sq. metre.”;
- (oo) in Tariff No. 54.05, which relates to woven fabrics of flax or of ramie, by deleting the sales tax rates in relation to sub-items (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “(i) 90% and, in addition, Shs. 1.80 per sq. metre;
(ii) 75% and, in addition, Shs. 1.50 per sq. metre.”;
- (pp) in Tariff No. 55.07/09, which relates to woven fabrics of cotton, by deleting the sales tax rates in relation to sub-items (i) and (ii) C (i) and (ii) and D (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. (i) 40% and, in addition, Shs. 1.80 per sq. metre.
(ii) 30% and, in addition, Shs. 1.50 per sq. metre.
C. (i) 55% and, in addition, Shs. 1.80 per sq. metre
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.
D. (i) 60% and, in addition, Shs. 1.80 per sq. metre.
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.”;
- (qq) in Tariff No. 56.07, which relates to woven fabrics of man-made fibres, by deleting the sales tax rates in relation to sub-items A (i) and (ii) and B (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. (i) 60% and, in addition, Shs. 1.80 per sq. metre.
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.”;

- B. (i) 90% and, in addition, Shs. 1.80 per sq. metre.
(ii) 75% and, in addition, Shs. 1.50 per sq. metre.”;
- (rr) in Tariff No. 60.01, which relates to knitted or crocheted fabrics, by deleting the sales tax rates in relation to sub-items A (i) and (ii) and B (i) and (ii) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. (i) 60% and, in addition, Shs. 9.50 per kg.
(ii) 50% and, in addition, Shs. 6.00 per kg.
B. (i) 90% and, in addition, Shs. 9.50 per kg.
(ii) 80% and, in addition, Shs. 6.40 per kg.”;
- (ss) in Tariff No. 60.03, which relates to stockings, understockings, socks, ankle socks, sockettes, and the like, knitted or crocheted, not elastic or rubberised, by deleting the sales tax rate in relation to the sub-items in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. Shs. 3.50 per kg.
B. (i) 20% and, in addition, Shs. 3.50 per kg.
(ii) 40% and, in addition, Shs. 3.50 per kg.”;
- (tt) in Tariff No. 60.06, which relates to knitted or crocheted fabrics and articles thereof, by deleting the sales tax rates in relation to sub-items A (1) (i) and (ii), (2) (i) and (ii) and (B) (1) in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:
- “A. (1)
(i) 60% and, in addition, Shs. 9.50 per kg.
(ii) 50% and, in addition, Shs. 6.00 per kg.
(2) (i) 90% and, in addition, Shs. 9.50 per kg.
(ii) 80% and, in addition, Shs. 6.00 per kg.;
B. (1)
(a) Shs. 3.50 per kg.
(b) (i) 20% and, in addition, Shs. 3.50 per kg.
(ii) 40% and, in addition, Shs. 3.50 per kg.”;
- (uu) in Tariff No. 61.10A, which relates to stockings, socks and sockettes, by deleting the sales tax rates in relation to sub-items A (1) and (2) in the column headed “Tariff Heading” and substituting for them the following rates:
- “A. (1) Shs. 3.50 per kg.
(2) (a) 35% and, in addition Shs. 3.50 per kg.
(b) 57% and, in addition, Shs. 3.50 per kg.”;
- (vv) in Tariff No. 62.02, which relates to linen, by deleting the sales tax rates in relation to all the sub-items in the column headed “Tariff Heading” and substituting for them, respectively, the following rates:

"A.**(1)****(a) Free.**

- (b) (i) 40% and, in addition, Shs. 1.80 per sq. metre.**
(ii) 25% and, in addition, Shs. 1.50 per sq. metre.

(2) (a) Free.

- (b) (i) 60% and, in addition, 1.80 per sq. metre.**
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.

(3) (a) Free.

- (b) (i) 60% and, in addition, 1.80 per sq. metre.**
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.

(4) (a) Free.

- (b) (i) 90% and, addition, Shs. 1.80 per sq. metre.**
(ii) 70% and, in addition, Shs. 1.50 per sq. metre.

C.**(1) Free.**

- (2) (a) (i) 60% and, in addition, Shs. 1.80 per sq. metre.**
(ii) 45% and, in addition, Shs. 1.50 per sq. metre.
(b) (i) 90% and, addition, Shs. 1.80 per sq. metre.
(ii) 70% and, addition, Shs. 1.50 per sq. metre.
metre".

PART X**AMENDMENT OF THE INCOME TAX ACT, 1973**

Construction and commencement Acts, 1973 No. 33

Amendment of section 3 of principal Act

22. This Part shall be read as one with the Income Tax Act, 1973 (hereinafter in this Part referred to as "the principal Act"), and shall come into operation on the twenty-second day of June, 1979.

23. Section 3 of the principal Act is amended in sub-section (2), by deleting paragraph (c) and substituting for it the following paragraph:

"(c) any pension or annuity, or any amount received under a pension scheme, a pension fund, an annuity contract or a trust scheme, which is approved or established by or under any written law";

Amendment section 8 of principal Act

24. Section 8 of the principal Act is amended by deleting subsection (5) and substituting for it the following:

“(5) Any commuted pension received by surrender of future pension rights or any amount received under a pension scheme, a pension fund, an annuity contract or a trust scheme, which is approved or established by or under any written law, shall, for the purposes of this Act, be deemed to be income for the year in which it is paid.

Provided that where any employee commutes his future pension rights by receiving not more than twenty five per cent of his total pension entitlement the commuted portion shall be deemed not to be income for the purposes of this Act.”.

25. Section 16 of the principal Act is amended by adding immediately after subsection (4), the following subsection:

“(4A) The provisions of subsection (4) shall not apply to a partnership firm.”.

Amendment of section 16 of principal Act

26. Section 140 of the principal Act is amended by inserting after the passage “other than income from the Government of the United Republic, the words “or a parastatal organization.”.

Amendment of section 140 of principal Act

27. The First Schedule to the principal Act is amended, by adding immediately after paragraph 25, the following new paragraph:

“26. Interest on tax reserve certificate deposits.”.

Amendment of First Schedule to principal Act

PART XI

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

28. This Part shall be read as one with the Road Traffic Act, 1973 (hereinafter in this Part referred to as “the principal Act”), and shall be deemed to have come into operation on the first day of July, 1979.

Commencement and construction Acts, 1973 No. 30

29. The principal Act is amended by adding immediately after section 6, the following new sections:

“Prohibition on use of vehicle without road licence

6A.—(1) Notwithstanding the provisions of section 6, no motor vehicle shall be used on any road unless there is in force in respect of that motor vehicle a road licence issued in accordance with section 6E.

Addition of new sections 6A, 6B, 6C, 6D and 6E.

(2) Any person who uses or causes to be used any motor vehicle in contravention of the provisions of subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or imprisonment for a term not exceeding two years or to that fine and imprisonment.

Exemptions **6B.—(1)** The provisions of section 6A shall not apply to any motor vehicle belonging to the Government or adopted for use by a disabled person.

(2) The Minister for the time being responsible for finance may, by order in the *Gazette*, exempt any motor vehicle or category of motor vehicles from compliance with the provisions of section 6A, subject to such conditions or restrictions as he may determine.

Road licence fees **6C.—(1)** For the purposes of issuing road licences, motor vehicles shall be classified in the categories specified in the first column of the Second Schedule to this Act, and fees payable for road licences in respect of the motor vehicles in the various categories shall be at the rates respectively specified in relation to each category of vehicles in the second column of that Schedule.

(2) The National Insurance Corporation Limited shall, after consulting and obtaining the consent of the Minister for the time being responsible for finance, by a notice published in the *Gazette*, prescribe the rates for national comprehensive insurance policies in respect of various types of vehicles.

Licensing authority **6D.—(1)** The National Insurance Corporation Limited shall be the licensing authority for the purposes of issuing road licences under section 6E.

(2) Upon receipt of the appropriate fees, the licensing authority shall issue to the person making the payment, a road licence in the form prescribed by the Minister, after consultation with the Minister for the time being responsible for finance.

(3) A road licence shall be displayed on the motor vehicle in respect of which it is issued in such manner as the Minister may direct.

Time of issue and duration of road licence **6E.—(1)** A road licence shall be issued in respect of a motor vehicle whenever a motor vehicle insurance policy is taken out in respect of that motor vehicle.

(2) Every road licence issued in respect of a motor vehicle under this section shall remain in force for the duration of the insurance policy together with which it was issued or for a period of one year, whichever is the shorter period."

Transitional provisions

30.—(1) Notwithstanding the provisions of section 6E of the principal Act, immediately after the commencement of this Part, but not later than the first day of October, 1979, every motor vehicle shall be licensed in accordance with the provisions of that Act, and the provisions of section 6A shall apply to every motor vehicle in respect of which there is no road licence in force after the first day of October, 1979.

(2) Every road licence issued in respect of any motor vehicle pursuant to the provisions of subsection (1) shall remain in force only during the validity of the insurance policy for the time being in force in respect of that motor vehicle.

31. The Schedule to the principal Act is amended by deleting the heading to it and substituting for it the heading "FIRST SCHEDULE".

Amendment of Schedule to principal Act

32. The principal Act is amended by adding, immediately after the First Schedule, the following Schedule:

Addition of new Schedule to principal Act

"SECOND SCHEDULE

(Section 6C)

CLASSIFICATION OF VEHICLES

FIRST COLUMN Category	SECOND COLUMN Rate of Fees
(a) Commercial Vehicles	ten per cent of the gross premium of comprehensive cover based on the retail price of the motor vehicle when new or ten per cent of the gross premium of the comprehensive cover based on the actual insured value of the motor vehicle, whichever is higher.
(b) Public omnibus and any public service vehicle other than a taxi-cab	ten per cent of the gross premium of the comprehensive cover based on the retail price of the vehicle when new or ten per cent of the gross premium of the comprehensive cover based on the actual insured value of the motor vehicle, whichever is higher.
(c) Taxi-cab, private omnibus and any saloon car	twenty-five per cent of the gross premium of comprehensive cover based on the retail price of the vehicle when new or twenty-five per cent of the gross premium of the comprehensive cover based on the actual insured value of the motor vehicle, whichever is higher.
(d) Motor-cycles	twenty-five per cent of the gross premium of comprehensive cover based on the retail price of the motor cycle when new or twenty-five per cent of the gross premium of the comprehensive cover based on the actual insured value of the motor cycle, whichever is higher".

PART XII

AMENDMENT OF THE LOCAL GOVERNMENT ORDINANCE

Construction
Cap. 333

33. This Part shall be read as one with the Local Government Ordinance.

Amendment
of
section 76 of
Cap. 333

34. Section 76 of the Local Government Ordinance is amended by adding immediately after subparagraph (XIX) of subsection (3) the following subparagraph:

“(xx) all fees for licences granted under the Business Licensing Act, 1972, in respect of retail shops within the jurisdiction of the Town Council.”

PART XIII

AMENDMENT OF THE LAND (RENT AND SERVICE CHARGE) ACT, 1974

Construction
Acts, 1974
No. 19

35. This Part shall be read as one with the Land (Rent and Service Charge) Act, 1974.

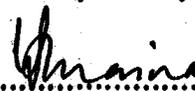
Addition of
new section
13A to
Acts, 1974,
No. 19

36. The Land (Rent and Service Charge) Act, 1974, is amended by adding, immediately after section 13, the following new section:

“Remittance
of land rent
proceeds to
local
authority

13A. The Minister may remit to a local authority for its own use, such portion of the proceeds from land rent collected or recovered in respect of land within its jurisdiction, as he may deem fit.”

Passed in the National Assembly on the thirteenth day of July, 1979.


.....
Clerk of the National Assembly