



No. 3 OF 1979

I ASSENT,

Julius K. Nyerere  
President

5<sup>TH</sup>. MARCH, 1979

### An Act to amend the Estate Duty Act, 1973

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Estate Duty (Amendment) Act, 1979 and shall be read as one with the Estate Duty Act, 1963 (hereinafter referred to as the "principal Act"). Short title and construction

2. The principal Act is amended by adding immediately after section 17 the following new section:— Addition of new section 17A

"Exemption of certain dwelling houses from estate duty" 17A.—(1) For the purpose of this section, the term "dependant" means the wife, husband, child, grandchild, parent or grandparent of the deceased who, at the time of the death of the deceased, was wholly or substantially dependent upon the deceased for his or her livelihood.

(2) Subject to subsection (3), where the property of the deceased to which subsection (1) of section 7 refers includes a house which the Commissioner is satisfied was, at the time of the death of the deceased, used as a dwelling house by any dependant of the deceased, no estate duty shall be charged on that house.

(3) Where the property of the deceased to which subsection (1) of section 7 refers includes several houses which qualify for exemption from estate duty under subsection (2) of this section, not more than two of those houses shall be exempted from estate duty."

3. Section 33 of the principal Act is amended in subsection (1) by deleting the words "twenty thousand shillings" which occur in the third line and substituting for them the words "one hundred thousand shillings." Section 33 amended

4. The principal Act is amended by deleting the First Schedule and substituting for it the following:— Replacement of First Schedule

## "THE FIRST SCHEDULE

(Section 21)

## RATES OF DUTY

<i>Value of Property</i>	<i>Rate of Duty</i>
(a) Not exceeding Shs. 100,000/- ... ..	Nil
(b) Exceeding Shs. 100,000/- but not exceeding Shs. 200,000/- ... ..	Shs. 3,300/- and in addition to it, 10 per cent of the amount in excess of Shs. 100,000/-.
(c) Exceeding Shs. 200,000/- but not exceeding Shs. 400,000/- ... ..	Shs. 13,300/- and in addition to it, 20 per cent of the amount in excess of Shs. 200,000/-.
(d) Exceeding Shs. 400,000/- but not exceeding Shs. 600,000/- ... ..	Shs. 53,300/- and in addition to it, 30 per cent of the amount in excess of Shs. 400,000/-.
(e) Exceeding Shs. 600,000/- but not exceeding Shs. 1,000,000/- ... ..	Shs. 113,300/- and in addition to it, 40 per cent of the amount in excess of Shs. 600,000/-.
(f) Exceeding Shs. 1,000,000/- but not exceeding Shs. 2,000,000/- ... ..	Shs. 273,300/- and in addition to it, 60 per cent of the amount in excess of Shs. 1,000,000/-.
(g) Exceeding Shs. 2,000,000/- but not exceeding Shs. 5,000,000/- ... ..	Shs. 873,300/- and in addition to it, 70 per cent of the amount in excess of Shs. 2,000,000/-.
(h) Exceeding Shs. 5,000,000/- ... ..	Shs. 2,973,300/- and in addition to it, 80 per cent of the amount in excess of Shs. 5,000,000/-."

Passed in the National Assembly on the twenty-third day of January,  
1979.

  
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Clerk of the National Assembly