

THE FINANCE ACT, 1985

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THE UNITED REPUBLIC OF TANZANIA



No. 15 OF 1985

I ASSENT,
Julius K. Nyerere
President

29:10:1985

An Act to impose and alter certain Taxes, to amend certain written financial laws and to provide for other connected matters

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

- 1. This Act may be cited as the Finance Act, 1985. Citation
2. Save where it is expressly provided to the contrary in respect of the Commencement of any provision of this Act, this Act shall be deemed to have come into operation on the fourteenth day of June, 1985.

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

- 3. This Part shall be read as one with the Airport Service Charge Act, 1962. Construction Cap. 471
4. Section 3 of the Airport Service Charge Act, 1962 is hereby amended in sub-section (2) by deleting the passage "one hundred and twenty-five shillings" which appears in the last line and by substituting for it the passage "one hundred and fourty shillings". Amend- ment of section 3

PART III

AMENDMENT OF THE STAMP DUTY ACT, 1972

- 5. This Part shall be read as one with the Stamp Duty Act, 1972 Construction Act, 1972 No. 20

Amend-
ment of
Section 9

6. Section 9 of the Stamp Duty Act, 1972 is amended by deleting the whole of sub-section 7 and substituting for it the following new sub-section-

"(7) For the purposes of this section "specified percentage" means--

- (a) in relation to sales of cigarettes, oil fuel, beer, spirits and soft drinks and sales by the National Milling Corporation means two shillings or any part thereof;
- (b-) in respect of receipts in all other businesses, five shillings for every one thousand shillings or an; part thereof

PART IV

AMENDMENT OF THE EXPORT TAX ACT, 1974

Construc-
tion
Act, 1974
No. 11

7. This Part shall be read as one with the Export Tax Act, 1974.

Schedule
replaced

8. The schedule to the Export Tax Act, 197-1 is hereby deleted.

PART V

AMENDMENT OF THE MOTOR VEHICLES (TAX ON REGISTRATION AND (TRANSFER) 1972

Construc-
tion
Acts 1972
No. 21

1). This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act - 1972.

Amend-
ment of
Second
Schedule

10. Paragraph (2) of the Second Schedule to the Motor Vehicles (Tax on Registration and Transfer Act, 1972 *is hereby* amended by deleting the passage "fifteen percentum of the purchase price of the motor vehicle or Shs. 10,000/- whichever is the greater amount" and substituting for it the passage "the tax payable in accordance with paragraph (3) and, in addition, five thousand shillings."

PART VI

AMENDMENT OF THE INCOME TAX ACT, 1973

Construc-
tion and
commence
ment
Acts, 1973
No. 33

I 1. This Part shall be read-, one with the Income Tax Act, 1973.

Amend-
ment of
Third
Schedule

12. The third Schedule to the Income Tax, Act, 1973 is hereby amended--

- (a) by Meting paragraph 2 and renumbering the rest of the paragraphs 3 to 7 as paragraphs 2 to 6 respectively.

- (b) in paragraph 3 as amended by deleting the word "ten" and substituting for it the word "five"]
- (c) the total income of a co-operative society not exempted under the First Schedule to this Act, when the rate shall be five shillings in each twenty shillings.

PART VII

AMENDMENT OF THE TANZANIA HOUSING BANK ACT, 1972

13. This Part shall be read as one with the Tanzania Housing Bank Act, 1972, in this Part referred to as "the Principal Act".
14. This Part shall be deemed to have come into operation on the first day of July, 1985.
15. Section 5 of the Principal Act is hereby amended by deleting sub-section (1) and substituting for it the following:--
- "(1) The authorized capital stock of the Bank shall be eight hundred million shillings divided into eight hundred shares each having a par value of one million shillings, half of which shall be paid in and the other half callable-
16. Section 6 of the principal Act is hereby amended-- .-
- (a) by deleting sub-section (1) and substituting for it the following:--
- "(1) The shares of the Bank, when issued shall be subscribed for by and allocated to the United Republic, the National Insurance Corporation and the National Provident Fund in the following amounts:
- (i) the Government of the United Republic: 52%
- (ii) The National Insurance Corporation: 24 %
- (iii) The National Provident Fund: 24%
- (b) by deleting subsection (2) and substituting for it the following:
- "(2) payment shall be made by the Government, the National Insurance Corporation and the National Provident Fund at their par value as soon as they have been allocated by the Bank, either in cash, by way of convention of loans and or grants or other valuable consideration."
- (c) by deleting sub-section (3) and substituting for it the following;
- "(3) In the event that the authorized capital stock of the Bank is increased, the shareholders shall subscribe for the additional shares thereby created when they have subscribed to and been allocated shares pursuant to sub-section (1), unless before a resolution of the Board pursuant to Section 5 (3) takes effect, the President directs that such additional shares or any part of them may be subscribed for and allocated to a parastatal organization named in the direction."
- (d) by deleting in sub-section (4) the passage "the Government in its capacity as"

Construction
Act 1972
No. 3

Commence-
ment

Amendments
of section 6

Amendment
of section 6

Replace-
Ment of
Sections 15
and 16

17. Sections 15 and 16 of the principal Act are hereby each deleted and replaced by the following sections:

"15.-(1) The Bank shall establish and maintain a General Reserve Fund.

(2) The General Reserve Fund shall be so maintained that, within a period not exceeding ten years from the enactment of this section, it shall be of an amount equal to not less than twenty-five per centum of the paid up capital stock of the Bank.

(3) The General Reserve Fund shall be applied by the Bank to making good any loss or deficiency which may arise on the ordinary operations of the Bank."

16.-(1) Subject to subsection (2), the Board shall each year, after making provision for the General Reserve Fund, determine what part of the net income of the Bank shall be allocated to surplus and what part shall be distributed as divided on its shares.

(2) No part of the net income of the Bank shall at any time be distributed as a dividend while the reserve level we specified in section 15 (2) has not been reached, unless an amount equal to not less than ten per centum of the net income of the Bank in that year is first transferred to the General Reserve Fund.

(3) For the purposes of this section, the Bank shall make such arrangements as will enable it to declare, in each year, a dividend reflecting an earning per share of not less than ten per centum."

18. Section 19 of the principal Act is hereby amended by deleting Subsection (1) (2) and (3) and substituting for them, the following new subsections-

"(1) The Board of Directors shall consist of a Chairman by the President and twelve other directors appointed by the Shareholders in the following proportion:-
(i) Six directors representing the Government to be appointed by the Minister for Finance.
(ii) three directors representing the National Insurance Corporation to be appointed by the National Insurance Corporation with the approval of the National insurance Corporation Board.
(iii) three directors representing the National Provident Fund to be appointed by the National Provident Fund with the approval of the the National Provident Fund Board".

"(2) The Directors appointed by each shareholder shall be chosen from amongst persons with knowledge and experience in economic and financial matters, town planning estate management, building industry, social security, insurance business or such other fields as each shareholder may consider relevant."

"(3) Each Director appointed by the shareholder shall hold office for a term of three years unless he sooner resigns from the Board or otherwise vacates his office, if his appointment to the Board was on the basis of his continued holding of his appointment is sooner revoked by the appointing authority.

PART VIII

AMENDMENT T OF THE CUSTOMS TARIFF ACT 1976

19. This Part shall be read as one with the Custom Tariff Act, 1976 in this Part referred to as "the principal Act".

Construction Act,
1976 No. 12

20. Section 3 of the principal Act is hereby amended by adding immediately after the definition "the Management Act" the following new definition:-

Amend-
ment of
section 3

"The P.T.A." means the Preferential Trade Area for Eastern and Southern Africa".

21. Section 4 of the principal Act is hereby amended in sub-section (1) by deleting paragraph (a) and by substituting for it the following new paragraphs-

Amend-
ment of
section 4

"(4) in respect of the goods specified hi Part A of the First Schedule to this Act which originate in a country other than a Member State of the P.T.A. and which are imported into Tanzania import duties specified in the Third column of that Schedule; and

(b) in respect of the goods specified in Part B of the First Schedule to this Act which originate in a Member State of the P.T.A. and which are imported into Tanzania, import duties at the respective rates specified in the third column of that Schedule;"

and by renumbering paragraph (b) as paragraph (c).

22. The First Schedule to the Principal Act is hereby amended.-

(a) by providing for the present contents of that Schedule the subhead the "Part A";

Amend-
member of
the first
Schedule

(b) in Part A of the Schedule as sub-headed, by deleting therefrom the Tariff Headings and their respective entries in respect of the following Tariff Numbers; that is- 15.02 17.02 25.01, 28.01/58, 29.01/45 33.01 33.02, 33.03, 33.04 33.05, 34.02, 38.11, 50.09/10, 51.04, 52.02, 53.11/13, 54.05 55.07/09, 56.07, 57.09/12 60.01 60.03, 60.04, 60.05, 60.06, 61.01, 61.02, 61.03 61.04, 61.05, 61.06, 61.07, 61.08, 61.09, 61.10, 61.11, 62.01, 62.02, 62.03, 62.04, 62.05, 63.01, 63.02 84.06, 84.10, 94.11, 84.21, 84.23 84.24 84.25, 84.26, 84.29, 84.30, 84.61, 84.63, 85.15, 85.18, 85.21, 87.02, 87.06, 92.11 and 92.13 and substituting for them the Mowing Tariff Heading and respective entries:-

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats including "premier jus" obtained from those unrendered fats:	
	A. Tallow (including premier jus)	20%
	B. Other	60%
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixes with natural honey); caramel:	
	A For use in the manufacture of Pharmaceutical products	Free
	B. Other	60%
25.01	Common Salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors: sea water:	
	A. For use in the manufacture of pharmaceutical products	Free
	B. other	60 %
25.01/	58 Chemical elements, inorganic chemical compounds and other products specified in Notes I and 2 to this Chapter:	
	A. For use as or in the manufacture of agricultural inputs and pharmaceutical products ...	Free
	B. For use in the manufacture of perfumery, cosmetics and toilet preparations	60%
	C. Other	20%.
29 01/	45 Organic compounds and other products mentioned in Note I to this Chapter:	
	A. For use in the manufacture of agricultural inputs and pharmaceutical products ...	Free
	B. For use in the manufacture of perfumery, cosmetics and toilet preparations	60%
	C. Other	20%
33.01	Essential oils (terpeneless or not) concretes and absolutes; resinoids:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	100%
	B For use in the manufacture of pharmaceutical products	Free
	C. Other	60%
33.02	Terpenic by-products of the deterpenation of essential oils:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products	Free
	C. Other	60%
33.03	Concentrates of essential oils in fats in fixed oils or in waxes or the like, obtained by cold absorption or by maceration:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products	Free
	C. Other	60%

Tariff No	Tariff Heading	Import Duty
33.04	Mixtures of two or more odoriferous substances natural or artificial and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind use as raw materials in the perfumery, food, drink or other industries:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations.	100%
	B. For use in the manufacture of pharmaceutical or agricultural inputs	Free
	C. Other	60%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal use:	
	A. Suitable for medicinal	Free
	B. Other	100%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	A. Specially prepared for use in industry agriculture, dairying, hospital and laboratory	20 %
	B. Other	60%
38.11	Disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retailer or as preparations or as article (for example, sulphurtreated (hands, wicks and candles, fly-papers):	
	A. Room deodorisers not falling under Heading No. 33.06	20%
	B. Other	Free
5009/		
10	Woven fabrics of silk or of noil silk or of other waste silk	40/- per square meter or 120% whichever is higher.
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of Heading No. 51.01/03:	
	A. Grey and unbleached:	
	(i) Weftless fabric for tyre	20 %
	0) Other	15/- per square metre or 60 % whichever is higher.
	B. Drills and twills	15/- per square metre or 60 % whichever is higher.
	C. Other	25/- per square metre or 60% whichever is higher.
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics of the like	25/- per square metre or 60% whichever is higher.

Tariff NO.	Tariff Heading	Import Duty
53.11/ 13	Woven fabrics of sheep's or lambs' wool, of horsehair or other animal hair	30/- per square metre or 60%. whichever is higher.
54.05	Woven fabrics of flax or of remie:	
	A. Canvas	20/- per square metre or 60%. whichever is higher.
	B. Other	20%. per square metre or 60%. whichever is higher.
55.07/ 09.	Woven fabrics of cotton:	
	A. Grey and unbleached :-	
	(i) Weftless, fabric for tyre manufacture ...	20%
	(ii) Other	15/- per square metre or 60 % whichever is higher.
	B. Gause for the manufacture of bandages ...	Free
	C. Canvas	20/- per square metre or 60%. whichever is higher.
	D. Drills and twills	15/- per square metre or 60%. whichever higher.
	E. Other	25/- per square metre or 60%. whichever is higher.
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Grey and unbleached	15%- per square metre or 60 whichever is higher.
	B. Drills and Twills	15%- per square metre or 60% whichever is higher.
	C. Other	30%- per square metre or 60%., whichever is higher.
57.09/ 12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics Of Paper Yam:	
	A. Hessian and sicking (not including matting) ...	20%
	B. Other	20/- per square metre or 60 % whichever is higher.
60.01	Knitted or crocheted fabric, not elastic nor rubberised	30/- per square metre or 60%. whichever is higher.
60.03	Stocking, under stockings, socks, ankle, sockettes and the like knitted crocheted, not elastic nor rubberised	20/. Per pair or 60 % whichever is higher.

Tariff No.	Tariff Heading	Import Duty
60.04	Under garments, knitted or crocheted, not elastic nor rubberised	30/- per square piece or 60% whichever is higher.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:	
	A. Articles of apparel	75%
	B. Other:	
	(1) Blankets	75%
	(2) Other	75%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):	
	A. Fabric	75%
	B. Articles of apparel:	
	(1) Stockings and hose	75%
	(2) Other	75%
	C. Other	75%
61.01	Men's and boys' outer garments:	
	A. Diving suits other than sports clothing	Free
	B. Other	75%
61.02	Women's, girls' and infants' outer garments	75%
61.03	Men's and boys' under garments' including collars, shirt fronts, and cuffs	75%
61.04	Women's, girls' and infants' under garments:	
	A. Babies' napkins	75%
	B. Other	75%
61.05	Handkerchiefs	75%
61.06	Shawls, scarvers, mufflers, mantilas, veils and the like	75%
61.07	Ties, bow ties and cravats	75%
61.08	Collars, tuckers, fallals, bodicefronts, jabots, cuffs, flounces, yokes and similar accessories and trimings for women's and girls' gaments	75%
61.09	Corsets, corset-belts, suspender-belts, brassiers, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	75%
61.10	Gloves, mittens, mitts, stockings, socks and socketes, not being knitted or crocheted fabric), whether or not elastic	75%
61.11	Made-up accessories for articles of apparel (for example, dress sheilds, shoulder and other pads, belts, muffs and sleeve protectors, pockets)	75%
62.01	Travelling rugs and blankets	75%
62.02	Bed-linen, table line, toilet linen and kitchen linen; curtains and other funishing articles:	
	A. Bedsheets, bedspreads, curtains, table cloths, glass cloths and towels:	
	(1) cotton grey and unbleached	75%
	(2) cotton, other	75%
	(3) man-made fibres	75%
	(4) silk... ..	120%
	(5) Other fibres	75%

Tariff No.	Tariff Heading	Import Duty
	B. Mosquito and sand flynets	20%
	C. Mattres covers	75%
	D. Other	75%
62.03	Sacks and bags, of a kind used for the packing of goods	20%
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods... ..	60%
62.05	Other made up textile articles (including dress patterns):	
	A. Surgeons' face masks	20%
	B. Sacks and bags other than those of a kind classified under Heading No. 62.03	20%
	C. Other	75%
63.01	Clothing, clothing accessories travelling rugs and blankets, household linen and furnishing articles other than articles falling within Heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	120%
63.02	Used or new rags, scrap twine cordage, rope and cables and worn out articles of twine, cordage, rope or cables	75%
84.06	Internal combustions engines:	
	A. Aircraft engines	20%
	B. Marine engines	20%
	C. Road motor vehicle engines	20%
	D. Other:	
	(i) industrial or for agricultural tractors	15%
	(ii) Other	20%
84.10	Pumps (including motor pumps and burbo pumps) for liquids, whether or not fitted with measuring device, liquid elevator of bucket, chain, screw, band and similar kinds:	
	A. Industrial, or agricultural or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	15%
	B. Road motor vehicle parts	20%
	C. Other	20%
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-fans blowers and the like:	
	A. Industrial or agricultural	15%
	B. Road motor vehicle	20%
	C. Other	20%
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders, fire linguishers (charged or not), spray guns and similar appliances, steam or sand blasting machines and similar projecting machines:	

Tariff No.	Tariff Heading	Import Duty
	A. Road motor vehicles parts	20%
	B. Fire extinguishers	20%
	C. Other:	
	(1) Agricultural use	15%
	(2) Other	20%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationery or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers) pile drivers, snowploughs, not self-propelled (including snow-plough attachments)	15%
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors), lawn and sports ground rollers:	
	A. Lawn and sports ground rollers	20%
	B. Other	15%
84.25	Harvesting and threshing machinery, straw and fodder pressess, hay or grass movers, winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry) falling within Heading No. 84.29	15%
84.26	Dairy machinery (including milking machines)	15%
84.29	Machinery of a kind used in the bread grain milling industry, and (other machinery) (other than farm type machinery) for the working of cereals or dried leguminous vegetables	15%
84.30	Machinery not falling within any other heading of this chapter of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	15%
	B. Other	20%
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	A. Industrial and Agricultural	15%
	B. Road motor vehicle parts	20%
	C. Other	20%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears). Fly-wheels: pulleys and pulley blocks, clutches and shaft couplings:	
	A. Industrial or for agricultural tractors	15%
	B. Road motor vehicle parts	20%
	C. Other	20%

<i>Customs Tariff Heading No.</i>	<i>Commodity Description</i>	<i>PTA Tariff to be applied</i>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus recorders (including receivers incorporating sound or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Radio and Radio Cassette recorders	20%
	B. Television receiving sets, radiograms and parts thereof	100%
	C. Parts for radios and cassette recorders	20%
	D. Television apparatus for the observations and control of industrial operations, metrolocal and aviation operations and parts thereof	100%
	E. Other	100%
85.18	Electrical capacitors, fixed or variable:	
	A. Industrial or for scientific use	20%
	B. Suitable as parts of radio	20%
	C. Suitable as parts of television receiving set or radiogram	100%
	D. Other	100%
85.21	Termionic, cold cathode and photocathode valves and tubes (including vapour or gas filled and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo-cells; mounted piezo-electric crystals; diodes; transistors and similar semi-conductor devices; electronic micro-circuits:	
	A. Industrial	20%
	B. Suitable as parts of radio	20%
	C. Suitable as parts of television receiving sets or radiograms	100%
	D. Other	20%
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of Heading No. 7.01):	
	A. Passenger-carrying motor cars (including estate cars, station wagons, four wheel drive saloon cars and the like) of an engine capacity:	
	(1) Not exceeding 1,200 c.c.	20%
	(2) Exceeding 1,200 c.c. but not exceeding 1,500 c.c.	20%
	(3) Exceeding 1,500 c.c. but not exceeding 1,750 c.c.	20%
	(4) Exceeding 1,750 c.c. but not exceeding 2,000 c.c.	50%
	(5) Exceeding 2,000 c.c. but not exceeding 2,250 c.c.	50%
	(6) Exceeding 2,250 c.c.	100%
	(7) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	15%
	B. Motor caravans, Microbuses, minibuses and the like with seating capacity for not less than 8 passengers of an engine capacity:—	
	(1) Not exceeding 1,200 c.c.	15%
	(2) Exceeding 1,200 c.c. but not exceeding 1,500 c.c.	15%

Tariff No.	Tariff Heading	Import Duty
(3)	Exceeding 1,500 c.c. but not exceeding 1,750 c.c.	15%
(4)	Exceeding 1,750 c.c. but not exceeding 2,000 c.c.	40%
(5)	Exceeding 2,000 c.c. but not exceeding 2,250	40%
(6)	Exceeding 2,250 c.c.	75%
(7)	unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister and subject to control by the Commissioner	15%
C.	Ambulances and hearses	Free.
D.	Dumpers	20%
E.	Load carrying vehicles of a carrying capacity of not less than 1 tonne, buses and coaches with seating capacity for not less than 14 passengers, four wheel drive vehicles (4 WD saloon cars excluded) and chassis therefor, whether assembled or not	20%
F.	Other	20%
87.06	Parts and accessories of the motor vehicles falling within Heading Nos. 87.01, 87.02 or 87.03:	
A.	Specialized parts of vehicles of Heading No. 87.01, 87.02C or 87.02A and D	20%
B.	Specialized parts of vehicles of Heading No. 87.03B and C	20%
C.	Parts of vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister and subject to control by the Commissioner	15%
D.	Other	20%
92.11	Gramophones dictating machines and other sound recorders and reproducers including record-players and tape decks with or without soundheads; television image and sound recorders and reproducers, magnetic	100%
92.13	Other parts and accessories of apparatus falling within Heading No. 92.11	100%

(c) by adding immediately after Part A of the First Schedule the following new Part—

“PART B

PREFERENTIAL TRADE AREA

Tariff No.	Tariff Heading	PTA Tariff to be applied
01.05	Live poultry, that is to say, fowls, ducks, geese, turkey and guinea fowls	14%
04.02	Milk and cream, preserved, concentrated or Sweetened:	

Triff No.	Tariff Heading	PTA Tariff to be applied
	A. Human milk substitutes	14%
	B. Cream	42%
	C. Other	42%
Ex.		
13.03	Vegetable saps and extracts; substances, pectinates and pectates; agar-agar and other mucilages thickeners, derived from vegetable products:	
	A. Hop extract	7%
	B. Other	7%
15.03	Lard stearin, eleostearin and tallow stearin, lard oil, oleo-oil and tallow oil, or emulsified or mixed or prepared in anyway	7%
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified	14%
17.01	Beet sugar and cane sugar, solid	14%
Ex.		
21.06	Natural yeasts (active or inactive): prepared baking powder:	
	A. Bakers' yeast and house hold yeast	14%
	B. Prepared baking powder	14%
	C. Other	14%
Ex.		
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	
	A. Unworked	8%
	B. Worked	7%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	8%
Ex.		
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	
	A. Cement clinker	6%
	B. Other	6%
Ex.		
26.01	Metallic ores and concentrates and roasted iron pyrites	8%
Ex.		
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or include containing not less than seventy per cent by weight of petroleum oils or of oils obtained bituminous minerals, these oils being the basic constituents of the preparations	
	A. Partly refined petroleum including topped crude	Free
	B. Motor spirit, gasolene and ther light oils and other products for similar use	Free

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>PTA Tariff to be applied</i>
	C. Kerosene, lamp oil and white spirit	Free
	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines): (1), Heavy, black for low speed marine and Stationary engines	Free
	(2) Light number, for high speed engines	Free
	E. Residual fuel oils marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces	Free
	F. Transformer oil	Free
	G. Lubricants	
	(1) Lubricating oil	Per Cubic metre Shs. 60/-
	(2) Lubricating grease	Per k.g cents 71/2
	H. Batching oil, imported or purchased before clearance through the Customs solely for use in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spicing of wool or other fibres	6 %.
	1. Other	6%
<i>Ex</i>	28.42 Carbonates and percarbonates Commercial Ammonium Carbonate containing Ammonium Carbamate (Sodas Asha)	
	A. For use as or in the manufacture of agricultural inputs and pharmaceutical products ...	Free
	B. For use in the Manufacture of perfumery cosmetics and toilet preparations	21%
	C. Other	20%.
	30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered, organotherapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free
	30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts and similar products	Free
	30-03 Medicaments (including veterinary medicaments)	
	A. Prepared according to the British Pharmacopoeia the National Pharmacopoeia of a Member State of E.E. C the British Pharmaceutical Codex, the United States Pharmacopoeia, the Soviet Pharmacopoeia, the United States National Formula or the British Veterinary Codex, but not including any Proprietary drugs or medicinal preparations	Free
	B. Such other non-proprietary medicinal and veterinary preparations which the Commissioner General may, on the advice of the Chief Medical Officer, admit under this sub-heading as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-heading 30.03A	Free

Tariff No.	Tariff Heading	PTA Tariff to be applied
	C. Proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis or disease which the Commissioner General may, on the advice of the Chief Medical Officer or the Veterinary Officer, admit under this sub-heading	Free
	D. Other	6%
30.04	Wadding gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	Free
	A. White absorbed cotton wadding	6%
	B. Other	Free
30.05	Other pharmaceutical goods:	Free
	A. First-aid boxes and kits	6%
	B. Other	Free
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free
	(N.B. this is not Manufactured fertiliser)	
31.02	Mineral or Chemical fertilisers nitrogenous	Free
31.03	Mineral or chemical fertilisers, phosphatic	Free
31.04	Mineral or chemical fertilisers potassic	Free
31.05	Other fertilisers, goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of gross weight not exceeding 10 Kgs.	Free
Ex. 32.01	Tanning extract of vegetable origin	7%
Ex. 32.02	Tannins (tannic acids), including water-extracted gallnut tannin and their salts, ethers, esters and other derivatives	7%
Ex. 32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	7%
Ex. 34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes whether not combined with soap	39%
Ex. 34.02	Organic surface-active agents; surface-active preparations, and washing preparations, whether or not Containing soap	
	A. Specially prepared for cleansing milking apparatus and equipment used in dairying	Free
	B. Special prepared for use in industry	39%
	C. organic Surface-active agents	39%
	D. Other	39%
38.11	Disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products put up in forms or packing for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):	
	A. ROOM deodorisers not falling under Heading No. 33.06	36%
	B. Other	free

Tariff No.	Tariff Heading	PTA Tariff to be applied
Ex.		
39.02	Polymerisation and Copolymerisation products (for example polyethylene, polytetrahas ethylene, polyisobutylene polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyorylic and plvmethacrylic derivatives, coumarone-Indene resins)	7%
Ex.		
40.11	Rubber tyres, tyres cases interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: A. For vehicles of heading No. 87.01 B. For vehicles of heading No. 84.23 C. Other	13% 13% 13%
44.17	"Improved" wood in sheets, blocks or the like	21%
44.18	Reconstituted wood, being wood stavnigs, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in eheets, blocks or the like	21%
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Paper: (1) Cigarette (2) For the Manufacture of corrugated paperboard (3) Other B. Paperboard C. Cellulose wadding (1) Bleached for the manufacture of sanitary towels (2) Other	7% 7% 7% 7% 7% 7%
Ex.		
48.02	Hand-made paper and paperboard	7%
Ex.		
48.03	Parchment or grease proof paper and paperboard, and imitations thereof, and glazed transparent paper in rolls or sheets.	7%
Ex.		
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-Coated or impregnated re-inforced, rolls or sheets	7%
Ex.		
48.05	Paper and paperboard, corrugated with or without flat surface sheets, crepad, crinkled, embossed or perforated, in rolls or sheets	7%
Ex.		
48.06	Paper and paperboard, ruled, lined or squared, but not other wise printed in rolls or sheets	7%
Ex.		
48.07	Paper and paperboard, impregnated, coated, surface-Coloured, surface decorated or printed (not being merely ruled, lined or required and not constituting printed matter within Chapter 49), in rolls or sheets: A. Coated, for use in the manufacture of crown corks B. Other	7% 7%
Ex.		
48.08	Filter blocks, slabs and plates, of paper pulp	7%

Tariff No.	Tariff Heading	P T A Tariff to be applied it
<i>Footwear.</i>		
Ex 64.01/04	A. Athletic shoes, football boots and other similar specialized sports footwear	14%
	B. Footwear not having uppers, and shoes having rubber or rope sole and uppers of cotton fabric	14 %
	C. Other	14 %
Ex 68.11	Articles of 'cement (including slages cement), of concret.; or sof artificial stone (including granulated marble agglomerated with cement), reinforced or not	
	A. Railway sleepers	13 %
	B. Baths, sinks lavatory bowls and similar sanitary wear	13 %
	C. Other	13 %
Ex 68.12	Articles of asbestos cement, of cellulose fibre-cement or the likes	
	A. Pipes, rubes and fittings thereof	13 %
	B. Packing, washers and joints	13 %
	C. Lavatory basins, sinks -and similar sanitary ware	13%
	D. Other	13%
Ex 68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:	
	A. Pipes, tubes and fittings thereof	13%
	B. Gaskets and asbestos packing	13%
	C. Filter blocks	13%
	D. Fabric in the piece or cut to shape	13%
	E. Other	13%
Ex 69.08	Glazed setts, flags and paving hearth and wall tiles ...	7%
Ex 69.10	Sinks, wash-basins, bidets, water closed parts, urinals, baths and like sanitary fixtures:	
	A. Lavatory Cisterns	12 %
	B. Other	12 %
Ex 73.26	Barbed iron or steel wires; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel ...	13 %
Ex 73.27	Gauze, cloth, grill, nattings, fencing, reinforcing fabric and similar materials, of iron or steel wire:	
	A. Wire grills	13%
	B. other	13%,
Ex 73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins. of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	13%

Tariff No.	Tariff Heading	PTA Tariff to be applied
Ex. 73.32	Bolts and Nuts (including bolt ends and screws stud) whether or not threaded or tapped, and screws including screw hooks and screw rings) if iron or steel, rivets, cotters, cotter-pins, washers and spring washers of iron or steel.	
	A. Black steel bolts, nuts and washers	13%
	B. Woodscrew	13%
	C. Other	13%
Ex. 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof base metal; frames incorporating locks, for handbags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metals:	
	A. Padlocks and keys thereof	12%
	B. Road Motor Vehicle parts	12%
	C. Other	12%
Ex. 83.15	Wire, rods, tubes, plates, electrodes and similar products of base metal or metal carbides, coated or crossed with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying...	7%
Ex. 84.02	Auxiliary plant for use with boilers of Heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units...	6%
Ex. 84.10	Pump (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kind:	
	A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices... ..	6%
	B. Road motor vehicle parts	6%
	C. Other	6%
Ex. 84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans; blowers and the like:	
	A. Industrial	6%
	B. Road motor vehicle parts	6%
	C. Other	6%
Ex. 84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	A. Industrial	6%
	B. Other	6%
Ex. 84.15	Refrigerators and refrigerating equipment (electrical and other):	

Tariff No.	Tariff Heading	PTA Tariff to be applied
	A. Industrial	12%
	B. Other	12%
Ex. 84.17	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, 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 ...	6%
	B. Other	6%
Ex. 84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors): lawn and sports ground rollers:	
	A. Lawn and sports grounds rollers	6%
	B. Other	6%
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than these or a kind used in the bread grain milling industry falling within Heading No. 84.29)	6%
84.30	Machinery, not falling within any other heading of this Chapter of a kind used in the following food of drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	6%
	B. Other	6%
Ex. 84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	6%
Ex. 84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines...	6%
Ex. 85.03	Primary cells and primary batteries:	
	A. Batteries specially designed for use with portable lighters	13%
	B. Other	13%
Ex. 85.04	Electric Accumulators:	
	A. Industrial	13%
	B. Other	13%
Ex. 85.20	Electric filament lamps and electric discharge lamps (including infrared and ultraviolet lamps), arc lamps:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less but not including tubular, miniature or coloured indicator lamps.	13%
	B. Other	13%

Tariff No.	Tariff Heading	PTA Tariff to be applied
Ex.		
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of Heading No. 87.01):	
	C. Ambulances and hearses	Free
	D. Dumpers	6%
	E. Load carrying vehicles of a carrying capacity of not less than 1 tonne, buses and coaches with seating for not less than 15 passengers, four wheel drive vehicles (4 WD saloon car excluded) and chassis therefor whether assembled or not	6%
	F. Other	6%

PART IX

AMENDMENT OF THE EAST AFRICAN DEVELOPMENT BANK ACT, 1984

23. This Part shall be read as one with the East African Development Bank Act, 1984. Construction Acts, 1984 No. 7

24. The Schedule to the East African Development Bank Act, 1984, is hereby amended in Article 50 by deleting the whole of that Article and by substituting for it the following new Article:— Amendment of Schedule

“The Bank, its property, other assets, income and its operations and transactions shall be exempted from all taxation and from all customs duties.”

PART X

AMENDMENT OF THE SALES TAX ACT, 1976

25. This Part shall be read as one with the Sales Tax Act, 1976, in this Part referred to as “the principal Act.” Construction and commencement Acts, 1976 No. 13

26. Section 10 of the Principal Act is hereby amended by adding after sub-section (2) the following new sub-section— Amendment of section 10

“(3) For the purposes of this section a person shall be deemed to be registered and exempted from paying tax in respect of raw materials and packaging materials for use in the manufacture, marketing and sale of the scheduled article in respect of which he is registered as a registered dealer.”

27. The Principal Act is amended by adding immediately after section 19 the following new section— Addition of a new section 19A

19A (1) Subject to any regulations, locally manufactured goods liable to sales tax may, on delivery from the manufacturer be warehoused in a Government warehouse or a bonded warehouse.

(2) The provisions of section 14 of this Act shall apply *mutatis mutandis* in relation to the procedure of warehousing of the goods specified in subsection (1) "

Amendment of First Schedule

28. The First Schedule to the Principal Act is hereby amended by deleting there from the following Tariff Headings and their respective entries in respect of the following Tariff Numbers, that is;

17.01, 17.02, 22.01, 22.02, 22.03, 22.04, 22.05, 22.06, 22.07, 22.08, 22.09, 22.10, 24.02, 34.02, 35.03, 51.01/03, 55.07/09, 84.10, 84.11, 84.12, 84.15, 84.18, 84.21, 24.01, 84.30, 87.02, 87.03, 87.06, 87.07, 87.14, and by substituting for them the following Tariff Headings and respective entries:—

Tariff No.	Tariff Heading	Sales Tax Rate
17.01	Beet Sugar and Cane sugar, Solid:	
	A. Jaggery	60%
	B. Other	60% plus shs. 1,000 per tonne
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. For use in the manufacture of pharmaceutical products.	25%
	B. Other	30%
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters and aerated waters ... per litre ...	8/80
	B. OtherOther	per litre Sh.. 8/80
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:	
	A. Lemonade, flavoured spa waters and flavoured aerated waters	per litre Sh. 8/80
	B. Other	per litre Sh. 8/80
22.03	Beer:	
	A. Made from malt	per litre Sh. 44/-
	B. Stout	per litre Sh. 44/-
	C. Chibuku	per litre Sh. 2/20
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol ...	25%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Still es and grape must:	
	(1) Not in bottle	100%
	(2) In bottle	100%
	B. Sparkling wine:	
	(1) Champagne	100%
	(2) Other	100%
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts...	100%
22.07	Other fermented beverages (for example, cider, perry	

Tariff No.	Tariff Heading	Sales Tax Rate
22.08	and mead) but not including Moshi as defined in the Moshi (Manufacture and Distillation) Act, 1966 Ethyl alcohol or neutral spirits-undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	100%
	A. Denatured spirits	25%
	B. Other	25%
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
	A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi 175/-per litre (Manufacture and Distillation, Act, 1966)	
	B. Spirits (other than those of heading No. 22.08) for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits	Sh. 230/- per litre
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	Sh. 230/ per litre
22.10	Vinegar and substitutes for vinegar:	25%
24.01	Unmanufactured tobacco; tobacco refuse	Free.
24.02	Manufactured tobacco; tobacco extracts and essences	
	A. Cigars, cheroots and cigarillos	Sh. 343/- per Kg.
	B. Cigarettes:	
	(1) Crescent and star medium	Shs. 205/- per 1,000 cigarettes
	(2) Crescent and Star Large and Fahari from Zanzibar Factory...	Shs. 200/- per 1,000 Cigarettes
	(3) Safari Small	Shs. 257/- per 1,000 Cigarettes
	(4) Safari Kings manufactured by Tanzania Cigarettes Company	Shs. 245/- per 1,000 Cigarettes
	(5) Sportsman and Sweetmenthol by Tanzania Cigarettes Company and Za Baridi and Za Raha by Zanzibar Factory...	Shs. 415/- per 1,000 Cigarettes
	(6) Embassy Manufactured by Tanzania Cigarettes Co.	Shs. 513/- per 1,000 Cigarettes
	(7) Rex manufactured by Tanzania Cigarettes Co.	Shs. 555/- per 1,000 Cigarettes
	(8) Tropicana manufactured by Tanzania Cigarettes Co.	Shs- 580/. per 1,000 Cigarettes
	(9) Other	Shs- 580/- per 1,000 Cigarettes
	C. Snuff:	
	(1) Made by grower without the aid of machinery	Free
	(2) Other	Shs. 48/75 per kg.
	D. Pipe tobacco	Shs. 196/50 per Kg.
	E. Cut rag and similar semiprocessed tobacco for use in the manufacture of cigarettes	Free

Tariff No.	Tariff Heading	Sales Tax Rate
	F. Other manufactured tobacco	
	(1) Made by grower without the aid of machinery	Free
	(2) Other	Shs. 345/ per Kg.
	G. Tobacco extract and essences	Free
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether not containing soap:	
	A. Specially prepared for use in industry agriculture, dairy, hospital and laboratory	Free
	B. Other	50%
35.03	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 includes isnglass;	
	A. For pharmaceutical use	Free
	B. Other	25%
51.0103	Yarn of man-made fibres (continuous) manofill, strip (artificial straw and the like and imitation catgut, of manmade fibre materials;	
	A. Rayon	50%
	B. Other fibres	
	(1) For manufacture of twine for fishnets	Free
	(2) Other	100%
55.07/09	Woven fabrics of cotton:	
	A. Grey and unbleached	100%
	B. Gauze:	
	(1) For the manufacture of bandages falling under Tariff No 30.04	Free
	(2) Other	100%
	C. Canvas:	
	(1) Locally manufactured	
	(a) Heavy duty for making tents, tarpaulins and the like; Shoe upper canvas and tyre cord fabrics	50%
	(b) Other	100%
	(2) Imported Canvas	100%
	D. Printed Khanga and Kitenge in the Piece	75% and in addition thereto Shs. 6/ per square metre
	E. Other	100%
84.10	Pumps (including motor pumps and turbo pumps) for liquids where or not fitted with measuring devices liquid elevators of bucket, chain, screw, band and similar kinds:	
	A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	25%
	B. Road motor vehicle parts	50%
	C. Other	50%
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans blowers and the like;	
	A. Industrial or agricultural	25%
	B. Road motor vehicle parts	50%
	C. Other	50%

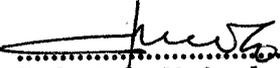
Tariff No.	Tariff Heading	Sales Tax Rate
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	A. Industrial or agricultural	25%
	B. Other	50%
84.15	Refrigerator and refrigerating equipment (electrical and other).	
	A. Industrial or dairying	25%
	B. Other	50%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. Road motor vehicles parts	50%
	B. Spin driers	75%
	C. Other	25%
84.21	Mechanical appliances (whether or not hand operated) for project dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
	A. Road motor vehicle parts and accessories	50%
	B. Other	25%
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	25%
	B. Other	50%
87.02	Motor vehicles for the transport of persons, goods or materials (including sport motor vehicles other than those of heading No. 87.09):	
	A. Passenger carrying motor-cars (including estate cars, station wagons four wheel drive saloon car and the like):	
	1. If sales tax has not previously been paid in Tanzania—Where the maximum cylinder capacity of the vehicle	
	(i) does not exceed 1200 c.c.... ..	75%
	(ii) exceeds 1200 c.c. but does not exceed 2000 c.c.	100%
	(iii) exceeds 2000 c.c. but does not exceed 2250 c.c.	100%
	(iv) exceeds 2250 c.c.	100%
Provided that:		
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) Less than one year 90% of new value.	
	(b) exceeds one year but does not exceed two years 75% of new value.	

Tariff No.	Tariff Heading	Sales Tax Rate
	(c) exceeds two years but does not exceed five years—60% of new value	
A.	(I) (d) exceeds five years but does exceed eight years—40% of new value	—
	(e) exceeds eight years—20% of new value	—
	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicle (Tax on registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
	2. Other	Free
B.	For motor caravans, microbus; minibuses and the like with seating capacity for not less than 8 passengers, and not more than 14 passengers:	
	1. If sales tax has not previously been paid in Tanzania where the maximum cylinder capacity of the vehicle:	
	(i) does not exceed 1,200 c.c.	50%
	(ii) exceeds 1,200 c.c. but does not exceed 2,000 c.c.	75%
	(iii) exceeds 2,000 c.c. but does not exceed 2,250 c.c.	75%
	(iv) exceeds 2,250 c.c.	75%
	Provided that:	
	(I) In the case of used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which liability to sales tax arose is:	
	(a) less than one year—90% of new value.	
	(b) exceeds one year but does not exceed two years—75% of new value.	
	(c) exceeds two years but does not exceed five years 60% of new value.	
	(d) exceeds five years but does not exceed eight years 40% of new value.	
	(e) exceeds eight years—20% of new value.	
	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.	
	2. Other	Free

Tariff No.	Tariff Heading	Sales Tax Rate
	C. Ambulance and hearses	Free
	D. Dumpers	25%
	E. Load-carrying vehicle of a carrying capacity of not less than 1 tone, buses and coaches with seating capacity for not less than 14 passengers, four wheel drive vehicles, and chassis therefore whether assembled or not	...
	(i) If locally assembled or body built	10%
	(ii) Other	20%
	F. Other	25%
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snowploughs, Spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of Heading No. 87.02:	
	A. Fire-engines, fire-escapes, and street cleaning vehicles	Free
	B. Lorries fitted with ladders or elevator or platforms for the maintenance of street lighting, overhead cables and the like	20%
	C. Spraying lorries of all kinds	20%
	D. Mobile radiological units and mobile clinics	Free
	E. Other	20%
87.06	Parts and accessories of the motor vehicles falling within Headings Nos. 87.01, 87.02 or 87.03	
	A. Specialised parts of vehicles of 87.01. or 87.02C, D and E (1) or 87.03 A,B,C and D	Free
	B. Parts of vehicles for assembly into complete vehicles by a manufacturer approved in that behalf by the Minister and subject to control by the Commissioner	Free
	C. Other	50%
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	20%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers specially designed for attachment to or for the conveyance of tractors	Free
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in Heading No. 84.23	Free
	C. Agricultural wagons, carts and trailers	Free
	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	Free
	E. Wheelbarrows, sack-trucks and handt-rolley and similar hand-propelled vehicles of a kind used in industry	25%

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
F.	Camping Caravans	25%
G.	Wheels and parts thereof, including wheel whether or not fitted with tyres and tubes, axles, suspensions materials coupling devices, tyre-table brakes, and lights imported by a manufacture of load carrying trailers for vehicles of heading 87.14 F solely for use in the manufacture of such trailers	Free
H.	Other trailers, including semi-trailers, designated for use with motive units as articulated vehicles	20%
I.	Other	50%

Passed in the National Assembly on the twenty-sixth day of July, 1985.



 Clerk of the National Assembly