

THE UNITED REPUBLIC OF TANGANYIKA AND ZANZIBAR



No. 33 OF 1964

I ASSENT,

*Julius K. Nyerere*  
 President

30<sup>TH</sup> JULY, 1964

**An Act to impose and alter certain Taxes, Duties and Fees and to amend certain enactments relating to Taxes, Duties and Fees and the management of the Public Revenues, and for purposes connected therewith**

[31ST JULY, 1964]

ENACTED by the Parliament of the United Republic of Tanganyika and Zanzibar.

1. This Act may be cited as the Finance Act, 1964.

Short title

**PART I  
 MARRIAGE FEES**

2. This Part shall be read as one with the Marriage Ordinance.

Construction of Part I  
 Cap. 109

3. The Second Schedule to the Marriage Ordinance is hereby deleted and the following new Schedule substituted therefor: —

Amendment of Cap. 109

**“THE SECOND SCHEDULE**

**FEES**

(Section 45)

	Shs.
For filing every notice and entering same ... ..	5
On the issue of each certificate ... ..	7
For certifying any extract ... ..	7
On every marriage in a Registrar's office ... ..	10
<b>For a Special Licence:—</b>	
(a) on application for a Licence ... ..	150
(b) on issue of a Licence ... ..	50
On application for a licence to solemnize marriage ... ..	5
On application for licensing of a place in solemnizing marriage ... ..	10
For inspection of any register, copy of register, return or index in the custody of the Registrar-General, for each year inspected ... ..	2.”

## PART II

## TRADES LICENSING

Construction of  
Part II  
Cap. 208  
Amendment  
of Cap. 208

4. This Part shall be read as one with the Trades Licensing Ordinance.

5. The Trades Licensing Ordinance is hereby amended as follows:—

(a) in section 2, by adding in the appropriate alphabetical position the following new definition:—

“‘manufacturer’ means a person who carries on a business of making goods or of applying any process in the course of the making of goods;”

(b) in subsection (1) of section 6—

(i) by deleting item (f) and by substituting therefor the following new item:—

“(f) a licence to carry on the business of a retail trader, not including importation, for each place of business—

(i) within the area of jurisdiction of a town council or any area which, prior to its inclusion within the area of jurisdiction of a district council, was a township under the Townships Ordinance ... Shs. 100/-

Cap. 101

(ii) elsewhere ... Shs. 50/-”;

(ii) by adding, immediately below item (k), the following new item:—

“(ka) a licence to carry on the business of an insurance agent—

(i) if the licensee is appointed the agent of one or more insurance companies all of which are incorporated in Tanganyika and such business is confined to such agencies ... Shs. 100/-

(ii) if the licensee is appointed the agent of one or more insurance companies all of which are either incorporated in Tanganyika or, if not so incorporated, have established a branch office in Tanganyika and such business is confined to such agencies (but not including any licensee to whom sub-paragraph (i) applies) ... Shs. 250/-

(iii) in any other case ... Shs. 500/-”;

(iii) by deleting item (y) and by substituting therefor the following new item:—

“(y) a licence to carry on the business of a manufacturer or a flour miller—

(i) if the licensee employs in the manufactory or the flour mill less than six persons exclusive of himself and of any other person, whether or not employed in connection with the business or undertaking of the manufactory or mill employed by him ... Shs. 50/-

(ii) in any other case ... Shs. 800/-”;

(iv) by inserting, after the words “sisal factory” in item (z), the brackets and words “(unless the operator of the sisal factory deals only in sisal, the produce of his own estate)”;

(c) by deleting subsection (1) of section 7 and by substituting therefor the following new subsection—

“(1) Save where, under some other law, some other person or authority is appointed to be the licensing authority, trading licences shall be issued by the internal revenue officer for the district in which the premises to be licensed are situate, or, if the business is not carried on in definite premises, in which the person carrying on the business resides.”

## PART III

## COMPANIES FEES

Construction of  
Part III  
Cap. 212

6. This Part shall be read as one with the Companies Ordinance.

7. Section 294 of the Companies Ordinance is hereby amended by deleting subsection (1) thereof and by substituting therefor the following new subsection—

Amendment of section 294 of Cap. 212

“(1) Any person may—

- (a) inspect the register of a company which is in the custody of the registrar on payment of a fee of Shs. 2/50;
- (b) require the issue of a duplicate certificate of incorporation or registration of company on payment of a fee of Shs. 20/-;
- (c) require the issue of an uncertified copy of any other document in the custody of the registrar, or any extract therefrom, on payment of a fee of Shs. 5/- for each single page or part thereof.

Where any person requires that any such copy be certified, the document shall be certified on payment of an additional fee of Shs. 10/-.”.

8. The Eighth Schedule to the Companies Ordinance is hereby amended as follows:—

Amendment of Eighth Schedule to Cap. 212

(a) by deleting the first and second items in Part I and by substituting therefor the following new item:—

	Shs.
“For registration of a company whose nominal share capital—	
is not more than Shs. 20,000 ... ..	100
is more than Shs. 20,000 but not more than Shs. 100,000 ...	200
is more than Shs. 100,000 but not more than Shs. 1,000,000 ...	300
is more than Shs. 1,000,000 but not more than Shs. 1,500,000 ...	400
is more than Shs. 1,500,000 but not more than Shs. 2,000,000 ...	500
is more than Shs. 2,000,000 but not more than Shs. 3,000,000 ...	600
is more than Shs. 3,000,000 but not more than Shs. 4,000,000 ...	700
is more than Shs. 4,000,000 but not more than Shs. 5,000,000 ...	800
is more than Shs. 5,000,000 but not more than Shs. 10,000,000 ...	1,000
is more than Shs. 10,000,000 ... ..	5,000”;

(b) in the third item of Part I—

- (i) by deleting the words and figures “per Shs. 20,000/-, or part of Shs. 20,000/-,” in the second and third lines thereof; and
- (ii) by deleting the fee “Shs. 1,000/-” in the third line of the proviso and by substituting therefor the fee “Shs. 5,000/-”;

(c) by deleting the first, second and third items of Part II and by substituting therefor the following new item:—

“For registration of a company:—

	Shs.
Where the number of members as stated in the Articles does not exceed 25 ... ..	100
Where the number of members as so stated exceeds 25 but not 50 ... ..	150
Where the number of members as so stated exceeds 50 but not 100 ... ..	200
Where the number of members as so stated exceeds 100 but not 150 ... ..	250
Where the number of members as so stated exceeds 150 but not 200 ... ..	300
Where the number of members as so stated exceeds 200 but is not unlimited ... ..	500”;

(d) by deleting the fourth item of Part II and by substituting therefor the following new item—

“For the registration of a company in which the number of members is stated in the Articles to be unlimited ... .. 800”;

(e) by deleting the fee “Shs. 100/-” in the first item of Part III and by substituting therefor the fee “Shs. 300/-”;

(f) by deleting the fee "Shs. 10/-" in the fifth and sixth items of Part I, the eighth and ninth items of Part II and the second item of Part III and substituting therefor in each case the fee "Shs. 15/-";

(g) by deleting Part IV and by substituting therefor the following new Part:—

"IV. *Generally*.—For registering out of time any document which is required to be delivered, sent or forwarded to the registrar within any prescribed period, in addition to any other fee prescribed, there shall be payable a fixed fee of Shs. 10/- for each month or part of each month of default."

PART IV

EXCISE DUTIES

Construction and commencement of Part IV Cap. 332

9. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on the seventeenth day of June, 1964.

Amendment of First Schedule to Cap. 332

10. The First Schedule to the Excise Tariff Ordinance is hereby amended as follows:—

(a) by substituting for the entries in the column headed Rates of Excise Duty opposite items 2 and 6 (other than the proviso to item 6) the following new entries:—

(i) opposite item 2: "Per hundredweight: Shs. 21/- cents 28";

(ii) opposite item 6: "Per proof gallon: Shs. 133/-";

(b) by adding, immediately below item 4, the following new item:—

"Item	Goods	Rates of Excise Duty
4A	Snuff, other than snuff made up by the grower without the use of machinery	Per pound Shs. 6/-.

(c) by adding, immediately below item 7, the following new item:—

"Item	Goods	Rates of Excise Duty
8	Waters, mineral and similar beverages, aerated and non-aerated, bottled ready for consumption without further preparation or dilution	Per Imperial gallon: 80 cents

and excise duties are hereby imposed or varied, as the case may be, in accordance with the foregoing provisions of this section.

PART V

CUSTOMS DUTIES

Construction and commencement of Part V Cap. 346

11. This Part shall be read as one with the Customs Tariff Ordinance and shall be deemed to have come into operation on the seventeenth day of June, 1964.

Amendment of First Schedule to Cap. 346

12. The First Schedule to the Customs Tariff Ordinance is hereby amended as follows:—

(a) by substituting for the entries in the column headed Import Duty opposite to the following items, the following respective new entries:—

- (i) item 12 (c): "Ad valorem 33½ per cent.";
- (ii) item 12 (e): "Ad valorem 33½ per cent.";
- (iii) item 18 (a): "Per 100 lb. Shs. 25/- (or 33½ per cent *ad valorem*, whichever is the greater)";
- (iv) item 18 (b): "Per lb. 80 cents (or 33½ per cent *ad valorem*, whichever is the greater)";
- (v) item 24 "Per 100 lb. Shs. 19/-";
- (vi) item 30 (a) (i): "Per Imperial gallon Shs. 16/- (or 66½ per cent *ad valorem*, whichever is the greater)";
- (vii) item 30 (a) (ii): "Per Imperial gallon Shs. 12/- (or 66½ per cent *ad valorem*, whichever is the greater)";
- (viii) item 39 (a): "Per square yard 80 cents (or 40 per cent *ad valorem*, whichever is the greater)";
- (ix) item 39 (b): "Each Shs. 2/- (or 40 per cent *ad valorem*, whichever is the greater)";
- (x) item 39 (c): "Per pair cents 40 (or 40 per cent *ad valorem*, whichever is the greater)";
- (xi) item 39 (d): "Each Shs. 2/- (or 40 per cent *ad valorem*, whichever is the greater)";
- (xii) item 40 (a) (i): "Per square yard 75 cents (or 36½ per cent *ad valorem*, whichever is the greater)";
- (xiii) item 40 (a) (ii): "Per square yard Sh. 1/- (or 36½ per cent *ad valorem*, whichever is the greater)";
- (xiv) item 70: "Each 3 cents (or 33½ per cent *ad valorem*, whichever is the greater)";
- (xv) item 97: "Per lb. 20 cents";
- (xvi) item 98: "Per Imperial gallon at 62° F. Shs. 1/85".
- (xvii) item 99 (b): "Per Imperial gallon at 62°F. Shs. 1/85";
- (xviii) item 100 (b): "Per Imperial gallon at 62°F. 60 cents";
- (xix) item 102 (b) (ii): "Per Imperial gallon at 62°F. Shs. 1/85";
- (xx) item 105: "Per 100 lb. Shs. 50/- (or 33½ per cent *ad valorem*, whichever is the greater)";

(b) by adding to item 1 the following new paragraph: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(e) Meat and meat products, tinned, bottled or preserved otherwise than by cold process ... ..	<i>Ad valorem</i> 33½ per cent	”;

(c) by adding to item 13 the following new paragraph: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(c) Prepared cereals including preparations known as breakfast foods ... ..	<i>Ad valorem</i> 33½ per cent	”;

(d) by deleting item 15A and by substituting therefor the following new item: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
15A (a) Jams, marmalades, fruit jellies, honey and similar preservatives	<i>Ad valorem</i> 33½ per cent	
(b) Pickles, sauces, soups and salad dressings including olive oil, vinegar and vinegar substitutes	<i>Ad valorem</i> 33½ per cent	
(c) Fruits, tinned, bottled, dried, crystallized and otherwise preserved ... ..	<i>Ad valorem</i> 33½ per cent	
(d) Confectionery ... ..	<i>Ad valorem</i> 33½ per cent	”;

- (e) by deleting the entry in the column headed Suspended Duty opposite sub-paragraph (i) of paragraph (n) of item 58 and by inserting in the column headed Import Duty opposite the said sub-paragraph the entry "*Ad valorem* 17½ per cent";
- (f) by adding immediately below paragraph (d) of sub-item 58A (2), the following new paragraph: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(e) Other ... ..	Free	"

and by deleting sub-item 58A (3);

- (g) by inserting immediately after the words "initial equipment" in the second and third lines of item 61, the words "with the exception of controls and equipment specially designed for the use of disabled drivers";
- (h) by deleting item 63 and by substituting therefor the following new item: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
3. (a) Motor vehicle controls and equipment specially designed for the use of disabled drivers ...	Free	
(b) Motor vehicle and motor engine parts and accessories not elsewhere provided for ... ..	<i>Ad valorem</i> 25 per cent	"

- (i) by deleting the comma and words ", cocks and taps" in item 66;
- (j) by inserting, immediately after the words and comma "such oils," in paragraph (b) of item 103, the words and comma "including synthetic aromatics and natural isolates of essential oils, but";
- (k) by deleting the words and comma "including olive and salad oil," in paragraph (f) of item 103;
- (l) by inserting immediately after the word "beverages" in paragraph (a) of item 104, the words "and for cosmetics and toilet preparations";
- (m) by inserting immediately after the word "beverages" in paragraph (c) of item 113, the words "and for colouring cosmetics and toilet preparations";
- (n) by deleting item 160 and by substituting therefor the following new item: —

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
160. Official, military and naval stores and goods imported by civil, military and naval officers—		
(a) Goods imported or purchased prior to clearance through the Customs, by the President for his use ... ..	Free	
(b) Goods imported by officers or men on board naval vessels belonging to other Commonwealth Governments, for their personal use or consumption on board such vessels ...	Free	
(c) Goods imported or purchased prior to clearance through the Customs, by, or for the use of, the Governments of the United Republic of Tanganyika and		

ARTICLE	IMPORT DUTY	SUSPENDED DUTY
Zanzibar, Uganda or Kenya or the East African Common Services Organization or the International Red Locust Control Service or any of the armed forces of any allied power ... ..	Free	
(d) Uniforms, accoutrements and equipment of a naval, military, or civil Government officer or a warrant officer of the armed forces of the United Republic of Tanganyika and Zanzibar, Uganda or Kenya, including the necessary arms, badges and equipment thereto... ..	Free	
(e) Regimental plate, furniture and other mess fittings, the property of a regimental mess, or the joint property of the officers of a regimental mess ... ..	Free	
(f) Goods imported, or purchased prior to clearance through the Customs, with the sanction of the President by Boundary or other Special Commissioners and their assistants for their private use while executing their duty ... ..	Free	
(g) Goods imported, or purchased prior to clearance through the Customs, for the official use of Trade Commissioners who are not engaged in, or connected with, any other business or profession in the Territories ... ..	Free	
(h) Machinery, plant, materials and rolling stock imported, or purchased prior to clearance through the Customs, by an individual or firm under contract to the Government, or with prior approval of the Government, under contract to the East African Common Services Organization where such exemption from customs duty forms part of the terms of the contract... ..	Free	
(i) Goods imported, or purchased prior to clearance through the Customs, by the Imperial War Graves Commission for the establishment and maintenance of war cemeteries, including official vehicles but not including office supplies and equipment and the property of the Commission's staff ... ..	Free	
(j) Goods imported or purchased prior to clearance through the Customs by, or for the use of, the East African Currency Board	Free	..";

(o) by deleting the word "British" in item 163 and by substituting therefor the word "Tanganyika",  
 and customs duties are hereby imposed or varied, as the case may be, in accordance with the foregoing provisions of this section.

PART VI  
USED MOTOR VEHICLES REGISTRATION TAX

Construction and commencement of Part VI Acts 1963 No. 38

Amendments to Acts 1963 No. 38

13. This Part shall be read as one with the Used Motor Vehicles Registration Tax Act, 1963 and shall be deemed to have come into operation on the seventeenth day of June, 1964.

14.—(1) Subsection (1) of section 3 of the Used Motor Vehicles Registration Tax Act, 1963 is hereby amended by deleting paragraph (b) and by substituting therefor the following new paragraph:—

“(b) in the case of every other motor vehicle—

- |  |                 |
|--|-----------------|
| (i) of a maximum cylinder capacity of less than 1,400 c.c. ... ..                            | of Shs. 200/-;  |
| (ii) of a maximum cylinder capacity of more than 1,399 c.c. but less than 1,700 c.c., ... .. | of Shs. 400/-;  |
| (iii) of a maximum cylinder capacity of more than 1,699 c.c. ... ..                          | of Shs. 600/-.” |

and the registration tax is hereby varied in accordance with the provisions of this section.

(2) The Used Motor Vehicles Registration Tax Act, 1963 is hereby further amended by adding, immediately below section 5, the following new sections:—

“Recovery of unpaid tax

6.—(1) The registration tax hereby imposed shall constitute a debt due to the Republic and, notwithstanding that the tax or any part thereof may, for any reason, not have been paid or recovered in accordance with the foregoing provisions of this Act, the tax or the amount unpaid, as the case may be, may be recovered by suit as a debt from the person liable by the licensing authority.

(2) Where any person has been convicted of an offence against this Act and the court by which he is convicted is satisfied that such person is liable to pay the registration tax, or any part thereof, in respect of any motor vehicle to which the offence relates, the court may, in addition to exercising any other of its powers, order such person to pay the tax, or the unpaid part thereof, as the case may be, and such order may be enforced and executed as if it were an order for the payment of a fine.

Receipts

7. The licensing authority to whom any registration tax is paid under this Act shall give a receipt therefor to the person paying the same.

Offences

8.—(1) Any person who—

- (a) for the purpose of evading the payment of the tax at the appropriate rate, makes any statement to a licensing authority which he knows to be false or does not believe to be true; or
- (b) for such purpose aforesaid makes, or procures any other person to make, any alteration to any identification mark on any motor vehicle or on any part thereof, or to any registration certificate or book or other



document relating to such motor vehicle, whether or not the same was issued in Tanganyika, or utters any such certificate, book or document so altered, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Rules 9. The Minister for the time being responsible for financial matters may make rules for carrying the purposes and provisions of this Act into effect."

#### PART VII MISCELLANEOUS

15. Section 3 of the Export Tax Ordinance is hereby amended by adding immediately below subsection (1), the following new subsection:— Amendment of Cap. 196

"(1A) For the avoidance of doubts it is hereby declared that an order under this section may include such qualifications or exceptions, whether by reference to the qualities or value of a commodity, the place to which, or purpose for which, it is exported, or otherwise, as the President may think fit, and may make different provision for different descriptions of a commodity."

16. Section 2 of the Goldsmiths and Silversmiths Ordinance is hereby amended by deleting the words "the District Officer or administrative officer in charge of a district" in the definition "licensing officer" and by substituting therefor the words "internal revenue officer for the district". Amendment of Cap. 228

17. Section 46 of the Personal Tax Ordinance is hereby amended as follows:— Amendment of Cap. 355

- (a) by inserting, immediately after the word "visit" in paragraph (c) of subsection (1), the commas and words "; not exceeding six months,"; and
- (b) by deleting paragraph (d) of subsection (1).

18. Part I of the Fourth Schedule to the Immunities and Privileges (Extension and Miscellaneous Provisions) Ordinance, 1961 is hereby amended by inserting immediately after the word "imported" in the first line of paragraph 4, the words "or purchased prior to clearance through the Customs". Amendment of Ordinances 1961 No. 54

19. Section 18 of the Appellate Jurisdiction Ordinance, 1961 is hereby repealed and replaced by the following new section:— Amendment of Ordinances 1961 No. 55

18. All fees, fines or other moneys paid to the Court of Appeal in respect of any proceedings in or before that Court in the exercise of the jurisdiction conferred by this Ordinance shall form part of the General Fund revenues of the Common Services Organization."

20. The Loans and Guarantees Act, 1962 is hereby amended by adding, immediately below section 6, the following new section:— Amendment of Acts 1962 No. 38

"Signature  
of docu-  
ments, etc.

7. The Minister may, by writing under his hand, appoint any person to execute on his behalf any agreement for or relating to a loan raised by the Minister under this Act, or any guarantee entered into by the Government under this Act, or any document to be executed for the purposes of or in connection with any such agreement or guarantee; and the execution of any such agreement, guarantee or document on behalf of the Minister by any person so appointed shall be as effectual as if the Minister has executed the same."

Amendment  
of Acts 1963  
No. 32

21. The Estate Duty Act, 1963 is hereby amended as follows:—

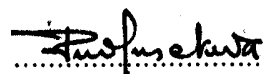
- (a) by inserting, immediately after the word "person" in the last line of paragraph (a) of subsection (4) of section 6, the word "shall";
- (b) by inserting, immediately before the word "property" in the eighth line of subsection (2) of section 8, the word "of";
- (c) by deleting subsection (6) of section 29;
- (d) by deleting the brackets and figure "(1)" in section 42; and
- (e) in the First Schedule—
  - (i) by deleting the reference to section 24 and by substituting therefor a reference to section 21;
  - (ii) by deleting the value "Shs. 2,100,000/00" in both places in which it occurs and by substituting in each case the value "Shs. 2,000,000/-".

Ratification  
Acts 1964  
No. 12

22. It is hereby declared that the Customs Tariff Ordinance (Amendment) Act, 1964 shall be deemed to have been validly enacted in the form in which it is printed as an Act in the Supplements to the *Gazette* and that all revenues collected thereunder in accordance with the tenor thereof, or under the Provisional Collection (Customs Duties) Order, 1964, in accordance with the tenor thereof, shall be deemed to have been lawfully due and collected.

G.N. 1964  
No. 69

Passed in the National Assembly on the first day of July, 1964.

  
.....  
Clerk of the National Assembly