

THE UNITED REPUBLIC OF TANZANIA



No. 53 OF 1968

I ASSENT

*Julius K. Nyerere*  
President

10<sup>TH</sup> OCTOBER, 1968

**An Act to amend the Local Industries (Refund of Customs Duties) Ordinance**

[11<sup>TH</sup> OCTOBER, 1968]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Local Industries (Refund of Customs Duties) Ordinance (Amendment) Act, 1968 and shall be read as one with the Local Industries (Refund of Customs Duties) Ordinance Cap. 289 (hereinafter referred to as "the Ordinance").

2. Section 3 of the Ordinance is amended by deleting subsection (4). Section 3 of Cap. 289 amended

3. The Ordinance is amended by repealing section 4 and substituting therefor the following new section:— Section 4 of Cap. 289 repealed and replaced

"Offences and Penalties

- 4.—(1) Any person who—
- (a) makes or causes to be made any false statement orally or in writing, in or for the purposes of an application under this Ordinance; or
  - (b) fails, in any such application, to disclose any information material to such application which is within his knowledge; or
  - (c) fails to comply with any condition subject to which a refund is allowed,

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, and, in addition, all the goods in respect of which the offence was committed may by order of the Court which tries the offence be forfeited, and the offender shall be liable to repay any sum which may have been refunded under this Ordinance.

E.A.C.S.O.  
Acts, 1952  
No. 12

(2) Parts XIV and XV of the East African Customs Management Act, 1952 shall apply to all prosecutions for offences under this Ordinance and to all proceedings for the recovery of sums for the repayment of which any person is liable by virtue of subsection (1) as if such sums were sums payable under that Act and as if—

- (a) references in Parts XIV and XV of the East African Customs Management Act, 1952 to the Commissioner-General were references to the Commissioner of Customs and Excise, Tanzania; and
- (b) there were added immediately below subsection (2) of section 173 in Part XV of the said Act the following new subsection:

‘(3) Where any person is aggrieved by any order made by the Commissioner of Customs and Excise, Tanzania, under this section he may, within thirty days of such order being made, appeal against such order to the High Court and the provisions of Part X of the Criminal Procedure Code shall apply, *mutatis mutandis*, to every such appeal as if it were an appeal against sentence passed by a district court in the exercise of its original criminal jurisdiction.’.

Cap. 20

Passed in the National Assembly on the second day of October, 1968.

  
Clerk of the National Assembly