

**THE STAMP DUTY ACT, 1972**

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No. 20 OF 1972

I ASSENT,

*Julius K. Nyerere*  
 President

17TH AUGUST, 1972

### An Act to repeal and re-enact the Stamps Ordinance

[1ST JULY, 1972]

ENACTED by the Parliament of the United Republic of Tanzania.

#### PART I PRELIMINARY

1. This Act may be cited as the Stamp Duty Act, 1972 and shall be deemed to have come into operation on the first day of July, 1972.

2. In this Act, unless the context otherwise requires-

"banker" includes a bank and any person acting as a banker;

"bill of exchange" means a bill of exchange as defined by the Bills of Exchange Ordinance and includes a draft, order, cheque, letter of credit, and any other document, entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money;

"bill of lading" means any instrument signed by the owner or master of a ship or vessel, or by the agent of the owner, which states that certain specified goods have been shipped upon a particular ship or vessel and which purports to set out the terms on which such goods have been delivered to and received by the ship or vessel, and includes the document commonly known as "through bill of lading" but does not include a mate's receipt;

"bond" includes-

- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if specified act is performed, or is not performed, as the case may be;
- (b) any instrument (other than a bill of exchange or promissory note) attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and
- (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;

Short title  
and  
com-  
mencement  
Interpreta-  
tion

Cap. 215

"chargeable" means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the written law in force in Tanganyika when such instrument was executed, or where several persons executed the instrument at different times, first executed;

"cheque" means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand;

"Commissioners" means the Commissioners of Stamp Duty appointed under the provisions of section 3;

"composition agreement" means an agreement entered into pursuant to the provisions of section 9, 10 or 11.

"compounded duty" means any stamp duty payable under a composition agreement, and includes any sum payable pursuant to an order under section 13 and also includes any additional compounded duty or any penalty payable or failure to pay compounded duty or additional compounded duty on due date;

"conveyance" includes a conveyance on sale and every instrument by which property, whether movable or immovable is transferred *inter vivos* and which is not otherwise specifically provided for by the Schedule hereto; and also a decree or order for, or having the effect of an order, for foreclosure;

"duly stamped", as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in Tanganyika;

"executed" and "execution" used with reference to instruments, means "signed" and "signature";

"Government" means the Government of the United Republic and includes, for the purposes of section 5, the Community, a Corporation within the Community or an institution of the Community;

"impressed stamp" includes-

- (a) labels affixed and impressed by a proper officer;
- (b) stamps embossed or engraved on stamped paper;
- (c) adhesive stamps over-embossed;

"instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

"instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any civil court and an award by an arbitrator directing a partition;

"lease" means a lease of immovable property, and includes also-

- (a) a certificate of occupancy;
- (b) a grant for a term of the right to use and enjoy any easement, profit a' prendre, or incorporeal right;
- (c) any instrument by which tolls of any description are let;
- (d) any writing on an application for a lease intended to signify that the application is granted;

"marine, policy" means any insurance (including reinsurance) made upon any ship or vessel (whether for marine or inland navigation) or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise, or property of any description whatsoever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel and includes any insurance of goods, merchandise or property for any transit which includes not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance, and where any person, in consideration of any money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatsoever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for marine insurance;

"Minister" means the Minister for the time being responsible for finance;

"mortgage deed" includes every instrument whereby for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over or in respect of specified property, and for the purposes of this Act includes a charge under the Land Registration Ordinance;

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"paper" includes vellum, parchment, or any other material on which an instrument may be written;

"person with whom a composition agreement has been entered into" includes such person's personal representatives, assigns, and attorneys;

"policy of insurance" includes-

- (a) a policy of insurance upon any life or lives or upon any event or contingency relating to or depending upon any life or lives;
- (b) a policy of insurance against accident,

and for the purposes of this Act "a policy of insurance against accident or an accident policy" means a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from a natural cause, or as compensation for personal injury, or during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage to any property, and includes any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death of, or injury to, or sickness or incapacity of, or loss or damage to property of the holder or bearer of the newspaper or publication containing the notice or advertisement only from accident or violence or otherwise than from natural cause;

"power of attorney" includes any instrument empowering a specific person to act for and in the name of the person executing it;

"Principal Secretary" means the Principal Secretary to the Treasury and includes, in relation to any function conferred upon the Principal Secretary by this Act, any person to whom the Principal Secretary has, by writing, delegated such function;

"promissory note" means a promissory note as defined by the Bills of Exchange Ordinance; it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition of contingency which may or may not be performed or happen;

"proper officer" in relation to any function mean the Principal Secretary, a Commissioner or a Stamp Duty Officer upon whom such function is conferred or to whom such function has been delegated under this Act, and where such function has not been specifically conferred upon any of such persons, the Principal Secretary or a Stamp Duty Officer;

"receipt" includes any note, memorandum or writing-

- (a) whereby any money, or any bill of exchange, cheque, or promissory note is acknowledged to have been received; or
- (b) whereby any other movable property is acknowledged to, have been received in satisfaction of a debt; or
- (c) commonly known as "cash sale" and given to any person making any payment or giving any bill of exchange, cheque or promissory note; or
- (d) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged; or
- (e) which signifies or imports an acknowledgement of any debt or demand, whether the same is or is not signed with the name of any person;

"specified country" means the Republic of Kenya, the Republic of Uganda and any other country which the Minister may, by notice in the Gazette, declare to be a specified country for the purposes of the Act or of such provision of this Act as may be specified in such order;

"settlement" means any non-testamentary disposition in writing of movable or immovable property made-

- (a) in consideration of marriage;
- (b) for the purpose of distributing property of the settlor among his family or those whom he desires to provide, or for the purpose of providing for some person dependent on him, or
- (c) for any religious or charitable purpose, and includes an agreement in writing to make such a disposition, and, where any such disposition has not been made in writing any instrument recording, whether by way of declaration of trust or otherwise, the terms of any of such disposition;

"Stamp Duty officer" means a Stamp Duty Officer appointed under section 4;

"tribute agreement" means any instrument by which the holder of a claim or mining lease agrees to allow another person to work the claim or lease, or part thereof, 'in return for a proportion of the value of production or profits of working.

**3.** The Minister may, by notice in the *Gazette*, appoint not less than two and not more than five public officers to be Commissioners for Stamp Duty.

Commissioners

**4.** The Principal Secretary may, by notice in the *Gazette*, appoint such number of public officers as he may deem fit to be Stamp Duty Officers for the purposes of this Act and may, by such order or any subsequent order, delegate to a Stamp Duty Officer all or any of his functions or the functions of the Commissioners.

Stamp Duty Officers

## PART II

### STAMP DUTIES

#### (a) *Instruments Chargeable with stamp duty*

**5.**-(1) Every instrument specified in the Schedule to this Act and which-

Instruments specified in the schedule chargeable with stamp duty

- (a) is executed in Tanganyika; or
- (b) if executed outside Tanganyika, relates to any property in Tanganyika or to any matter or thing to be performed or done in Tanganyika,

shall be chargeable with duty of the amount specified or calculated in the manner specified in that Schedule in relation to such instrument;

Provided that-

- (i) no duty shall be chargeable in respect of any instrument executed by, or on behalf of, or in favour of, the Government in cases where, had this paragraph not been enacted, the Government would be liable to pay the duty chargeable in respect of such instrument;
- (ii) no duty shall be chargeable in respect of any instrument which is exempt from stamp duty by virtue of any provision of this Act or of an order made under section 15 or section 16 or by virtue of any other written law;



- (iii) a bill of exchange, cheque or promissory note drawn or made in a specified country and accepted or paid or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in Tanganyika, and which has previously been duly stamped in the specified country in which it was drawn or made shall be deemed to be duly stamped for the purposes of this Act.
- (iv) no power, warrant or letter of attorney granted or to, be granted by the Postmaster General, nor any power, warrant or letter of attorney given by a depositor in the savings bank to any other person, authorizing him to make any deposit of any sum of money in the savings bank on behalf of the said depositor or to sign any document or instrument required by the rules or regulations of the savings bank to be signed on making such deposit or to receive back any sum of money deposited in the savings bank, or the interest arising therefrom, nor any receipt nor any entry in any book of receipts for money deposited in the savings bank, nor for any money received by any depositor, his executors or administrators, assigns attorneys or agents, from the funds thereof, nor any draft or order nor any appointment of any agent, nor any certificate, or other instrument or document whatsoever required or authorized to be given, issued, signed, made or produced in pursuance of the Post Office Savings Bank Ordinance, or of any rules made thereunder, shall be subject to, or be charged with any stamp duty or duties whatsoever;
- (v) where a company incorporated in Tanganyika acquires all the undertaking in Tanganyika of a company incorporated outside Tanganyika no duty shall be payable on any conveyance or transfer to such company of any of the property comprised in such undertaking at the time of such acquisition.

(2) For the purposes of paragraph (iv) of subsection (1) "savings bank" means the Savings Bank established by the Savings Bank Ordinance.

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Several instruments used in a single transaction

**6.-(1)** Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction (whether executed at the same time or at different times) the principal instrument only shall be chargeable with the duty prescribed in the Schedule to this Act for the conveyance, mortgage or settlement, as the case may be, and each of the other instruments shall be chargeable with a duty of ten shillings instead of the duty (if any) prescribed for it in that Schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purpose of subsection (1) of this section, be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of such instrument so employed.

(3) Any instrument modifying the terms of a mortgage in respect of the reduction of principal or raising or reducing the rate of interest or varying the term for the repayment of principal shall be chargeable as an agreement.

(4) Where upon receipt of a payment, both a cash sale and a receipt is issued, only one of such instruments shall be chargeable with duty.

7. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under, this Act.

Instruments relating to several district matter

8. Subject to the provisions of section 7 an instrument so framed as to come within two or more of the descriptions in the Schedule to this Act shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Instruments coming within several descriptions in the schedule

Provided that nothing in this Act contained shall render chargeable with duty exceeding ten shillings a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

*(b) Composition of duties*

9. (1) Where any person satisfies the Principal Secretary that he is carrying on a business which involves the issue, in respect of monies received by him, of a large number of receipts chargeable with stamp duty and that it is impracticable or inconvenient for him to stamp each and every such receipt, the Principal Secretary may enter into an agreement in writing with such person requiring such person to pay, within twenty one days of the expiry of each prescribed period provided for in the agreement, a compounded duty of a specified percentage of the aggregate of the sums of money received by such person during such period.

Composition duty on receipts

(2) Where a composition agreement under this section has been entered into with any person, all receipts issued by such person shall be exempt from stamp duty.

(3) The Principal Secretary may, in any composition agreement, provide for a prescribed period of one month or of two or more months.

(4) Where any person with whom a composition agreement under this section has been entered into, fails to pay to the Principal Secretary or a Stamp Duty Officer designated by the Principal Secretary for the purpose, the compounded duty payable in relation to a prescribed period within twenty-one days from the date on which such prescribed period expires, he shall, in addition to the compounded duty, be liable to pay a sum of money equal to twenty-five per centum of such compounded duty by way of penalty.

(5) The Principal Secretary may, in any case, remit in whole or in part, the penalty payable under subsection (4).

(6) Every person with whom a composition agreement under this section has been entered into shall, with every payment of compounded duty, submit a return of the sums of moneys received by him during the prescribed period to which such payment relates.

(7) For the purposes of this section "specified percentage" means one shilling for every one thousand shillings or any part thereof.

Composition  
on the basis  
of specific  
sum

**10.**-(1) It shall be lawful for the Principal Secretary to enter, in any case in which he considers it fit to do so, into an agreement providing for a compounded duty of a specified sum of money being payable in lieu of stamp duties on chargeable instruments of a category described in the agreement and which are likely to be given by the person with whom such agreement is entered into during any prescribed period.

(2) Where a composition agreement under this section has been entered into in respect of any category of instrument all instruments given or issued by the person with whom such agreement is entered into and which fall within such category shall be exempt from stamp duty.

(3) The compounded duty payable in respect of any prescribed period under any agreement entered into under this section shall be payable within fourteen days of the commencement of the prescribed period and, if not so paid, the person with whom it is entered into shall be liable to pay, in addition to such compounded duty, a sum equal to twenty-five per centum of such compounded duty by way of penalty:

Provided that the proper officer may, in any case, remit in whole or in part any such penalty.

(4) It shall be lawful for the Principal Secretary to enter into a composition agreement which, in lieu of requiring payment of compounded duty in advance, requires the person with whom it is entered to pay a deposit of such sum as the Principal Secretary may specify, and to pay at end of each prescribed period a compounded duty of a sum equal to the aggregate of duties payable in respect of all such chargeable instruments to which the agreement relates and which are given or issued by him during the prescribed period.

(5) A deposit paid under subsection (4) shall be refunded to the person with whom the agreement is entered into upon termination of the agreement:

Provided that it shall be lawful for the Principal Secretary to apply such deposit or any part thereof towards any duty, compounded duty or penalty due from such person.

(6) In section 9 and this section "prescribed period" means any period of one calendar month or of two or more calendar months as may be specified in the agreement and commencing from the first day of the month or months specified in the agreement.

Agreement  
to  
compound  
duty on  
cheques

**11.**-(1) The principal Secretary may by agreement with any banker provide for the composition of the duty payable on any cheque drawn on such banker on a cheque form issued or adopted by such banker or any other chargeable instrument issued, given or received by such banker.

(2) Such agreement shall be in such form and for such duration and shall contain such terms and conditions as the Principal Secretary may think proper.

(3) During the continuance in force of any composition agreement under this section any cheque or other chargeable instrument to which the agreement relates shall be deemed to be properly stamped.

**12.** It shall be an implied term of every composition agreement entered into under this Act that-

- (a) if in consequence of any amendment of this Act or in consequence of this Act being repealed and replaced-
- (i) any, duty payable on the chargeable instruments or any category of such instruments to which the agreement relates is raised;
  - (ii) any category of instruments which were not chargeable when the agreement was entered into become chargeable and by virtue of the provisions of the agreement will remain exempt, the Principal Secretary shall be entitled to terminate the agreement unless the person with whom it is entered into agrees to such amendment or variation thereof as the Principal Secretary may direct;
- (b) the proper officer shall, be entitled, by notice in writing, to terminate an agreement in the event of contravention by the person with whom it is entered of any of its terms or of any provision of this Act or of regulations made thereunder.

Terms implied in composition agreement

**13.** The Principal Secretary may, by order, provide for the composition or consolidation of duties in the case of issue by any body corporate of debentures, bonds or other securities.

Power to compound duties

**14.** Any sum of money due under a composition agreement, or an order under section 13 whether by way of compounded duty, additional compounded duty or penalty shall be a debt due to the United Republic and, without prejudice to the provisions of section 57, may be recovered by a suit by the Principal Secretary or any person authorized by him in that behalf.

Money due under composition agreement to be Government debt

(c) *Exemptions*

**15.**-(1) The Minister may- by notice in the *Gazette*, exempt any chargeable instrument, or any category, class or description of such instruments, from stamp duty.

Minister may exempt chargeable instrument

(2) Where an order under subsection (1) is expressed to have retrospective effect, any instrument specified in the order or, as the case may be, any instrument of the category, class or description specified in the order, and given, issued or executed on or after the date specified in the order shall be deemed not to have been a chargeable instrument.

Principal Secretary may accept fixed sum in lieu of duty on instrument

**16.** (1) Where in relation to any transaction or a series of transactions any person is required to give, issue or execute a number of chargeable instruments, the Principal Secretary may, upon payment by such person of such sum of money as the Principal Secretary may direct, exempt, by order under his hand, all such instruments from stamp duty.

(2) Any sum of money paid under subsection (1) shall be deemed to be compounded duty in respect of the instruments to which such order relates.

*(d) Stamps and mode of using them*

Duties, how to be paid

**17.** Except as is otherwise expressly provided in this Act the duty with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of a stamp or stamps in such manner as may be prescribed.

Where adhesive stamps used

**18.**-(1) Where any chargeable instrument is stamped with an adhesive stamp, every person executing the instrument or attesting the execution of the instrument by any other person, shall cancel the stamp, unless at the time of such execution or, as the case may be, attestation, the stamp had been properly cancelled by any other person who executed the instrument or attested its execution.

(2) A stamp shall be deemed to have been properly cancelled for the purposes of subsection (1) only if it has been cancelled by a person who is required by that subsection to cancel it, by writing his name or initials thereon or by affixing on such instrument his seal in such manner that part of the seal is visible on the stamp or in such other manner as may be prescribed, so that in no case can such stamp be used for any other instrument or otherwise.

(3) Where a chargeable instrument has been stamped by affixing thereon an adhesive stamp, such instrument shall, for the purposes of this Act, be deemed not to have been properly stamped if such adhesive stamp has not been cancelled as is required by this section.

Instrument stamped with impressed stamps, how to written

**19.** Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Only one instrument to be on same stamp

**20.** No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

**21.** Every instrument written in contravention of section 18 or section 19 shall be deemed to be unstamped

Instrument written contrary to section 18 or 19 deemed unstamped

**22.**-(1) Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument the payment of such last-mentioned duty shall, if application is made to, a Stamp Duty Officer for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of a proper officer or in such other manner (if any) as may be prescribed.

Certificate denoting duty or exemption

(2) Where a Stamp Duty Officer is satisfied that any instrument is, for any reason whatsoever, exempt from stamp duty, he may on application made in that behalf and upon receipt of the prescribed fee, endorse the instrument with a certificate signed by him and certifying that the instrument is so exempt.

**23.** The duplicate or counterpart of an instrument chargeable With duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor) shall be deemed not to be duly stamped unless it is stamped as an original instrument or unless it appears by some stamp impressed thereon or by certificate given by a proper officer that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

Provisions as to duplicates and counterparts

*(e) Time when instruments must be stamped*

**24.** All chargeable instruments executed by any person in Tanganyika shall be stamped within thirty days of execution:

Instruments executed in Tanganyika

Provided that-

- (a) where any such instrument is brought to a proper officer for adjudication under section 42 of this Act within such thirty days, the period from the presentation of the instrument to the proper officer until the notification to the person who presented it of the decision of the proper officer, shall be excluded in computing the said period of thirty days; and
- (b) every receipt, acknowledgement of a debt, promissory note and bill of exchange shall be stamped on the date of execution or the date of the instrument, whichever shall be the earlier date.

**25.** Every chargeable instrument executed out of Tanganyika shall be stamped within thirty days of its first arrival in Tanganyika:

Instruments executed outside Tanganyika

Provided that-

- (a) where any such instrument is brought to a proper officer for adjudication under section 42 of this Act within such thirty days, the period from the presentation of the instrument to the proper officer until the notification to the person who presented it of the decision of the proper officer shall be excluded in computing the said period of thirty days; and

- (b) promissory notes and bills of exchange payable on demand or at not more than thirty days from sight or date shall be stamped within seven days of first arrival in Tanganyika.

Bills, cheques and notes drawn outside Tanganyika

**26.** The first holder in Tanganyika of any bill of exchange, cheque or promissory note drawn or made outside Tanganyika shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in Tanganyika cause to be affixed thereto the proper stamp and (in the case of an adhesive stamp) cancel the same:

Provided that-

- (a) if at the time any such bill of exchange, cheque, or note comes into the hands of any holder thereof in Tanganyika, the proper stamp is affixed thereto (and in the case of an adhesive stamp, such stamp is cancelled in the manner prescribed by or under this Act) and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by or under this Act, such stamp shall in so far as it affects such holder, be deemed to have been duly affixed and cancelled;
- (b) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

Special provisions for any particular class of instruments

**27.** Notwithstanding the provisions of section 24, section 25, and section 26, regulations made under this Act may provide for the time of stamping of any category, class or description of chargeable instruments.

(f) *Valuation of stamp duty*

Conversion of amount expressed in foreign currencies

**28.** Where an instrument is chargeable with ad valorem duty in respect of any money expressed in any currency other than that of the United Republic, such duty shall be calculated on the value of such money in the currency of the United Republic according to the current rate of exchange on the date of the instrument.

Stock and marketable securities, how to be valued

**29.** Where an instrument is chargeable with ad valorem duty in respect of any share, stock or other security, such duty shall (except as provided in article 60 of the Schedule hereto) be calculated on the value of such share, stock or security, according to the average price or the value thereof on the date of instrument.

Effect of statement of rate of exchange or average price

**30.** Where an instrument contains a statement of current rate of exchange or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest

**31.** Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

**32.** (1) Where an instrument (not being a promissory note or a bill of exchange) -

- (a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or
- (b) makes redeemable or qualifies a duly stamped transfer intended as a security, of any marketable security,

Duty on mortgages of marketable securities

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under article 5 of the Schedule hereto.

(2) A release or discharge of any such instrument shall be chargeable with the like duty.

**33.**-(1) Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money or stock shall be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Duty on transfer in consideration of debt, or subject to future payment etc

Provided that nothing in this section shall apply to any certificate of sale referred to in article 17 of the Schedule hereto.

(2) For the purposes of subsection (1) where property is sold subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

**34.** Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other, sum payable periodically, the amount secured by such instrument or consideration for such conveyance, as the case may be, shall, for the purpose of this Act, be deemed to be: -

Valuation in case of annuity ,etc

- (a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;



- (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and
- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance, the maximum amount which will, or may become, payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Claims  
under certain  
instruments  
limited by  
value of  
stamp

### 35. Where-

- (a) the amount or value of the subject matter of any instrument chargeable with ad valorem duty cannot be ascertained at the date of its execution or first execution; or
- (b) any instrument is given as security for the repayment of money to be lent, advanced or paid and the total amount secured or to be ultimately recoverable is unlimited,

nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that-

- (i) where proceedings have been taken in respect of an instrument under section 42 or section 49, the amount certified by the revenue authority shall be deemed to be the stamp actually used at the date of execution;
- (ii) in the case of an instrument falling within the provisions of paragraph (a) of this section, where at any time, to the knowledge of the parties thereto, the amount or value of the subject matter of such instrument exceeds the amount or value claimable thereunder as stamped, any party thereto may stamp such instrument with additional duty covering such excess and thereupon the amount or value claimable thereunder shall be increased accordingly and the date upon which such excess came to the knowledge of the parties shall be deemed to be the date of execution for the purposes of this Act;
- (iii) in the case of an instrument falling within the provisions of paragraph (b) of this section, where at any time the total amount secured or to be ultimately recoverable under such instrument exceeds the amount or value claimable thereunder as stamped, any party thereto may stamp such instrument with additional duty covering such excess and thereupon the amount or value claimable thereunder shall be increased accordingly and the date upon which such excess occurred shall be deemed to be the date of execution for the purposes of this Act.

36. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the **duty** with which it is chargeable, shall be fully and truly set forth therein; and the proper officer may require any person executing, or any person employed or being concerned in or about the preparation of any such instrument to give evidence on oath, or by affidavit, that the facts and circumstances therein are fully and truly set forth, and for such purpose the proper officer may administer an oath.

Facts effecting duty to be set forth in instrument

37.--(I) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with ad valorem duty in respect of such distinct consideration.

Directions as to duty in case of certain conveyances

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with ad valorem duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with ad valorem duty in respect of the consideration moving from the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with ad valorem duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with ad valorem duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than fifteen shillings.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance which may be afterwards

made to him of the same property by the original seller shall be chargeable with duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or where such duty would exceed twenty-five shillings, with duty of twenty-five shillings.

(6) If the holder of a registered claim, mining lease or exclusive prospecting licence has granted to any person the right to purchase such claim, lease or licence, and if the said right to purchase becomes vested in some other person by the cession or transfer of the said right, then, upon the exercise of the said right to purchase, any sums paid for such cession or transfer shall be deemed to form part of the consideration in the transfer of such claim, lease or licence.

Duty In  
case of  
certain  
contracts and  
agreements

38.--(1) Any contract or agreement for the sale-

- (a) of any equitable estate or interest in any property; or
- (b) of any estate or interest in any property (other than land) situate outside Tanganyika; or
- (c) of any goods, merchandise, share, stock or debenture, or of any interest therein; or
- (d) of any ship or vessel or of any interest in a ship or vessel,

shall be chargeable with the same duty as if such contract or agreement were a conveyance or, as the case may be, a transfer of the estate, interest or property contracted or agreed to be sold.

(2) Where the purchaser has paid the *ad valorem* duty as required by subsection (1), and before having obtained a conveyance or transfer of the property, and within six months after the first execution of such contract or agreement, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of such excess consideration:

Provided that the duty on such last mentioned contract or agreement shall -in no case be less than ten shillings.

Transfers  
between  
associated  
corporations

39.--(1) Stamp duties prescribed in the schedule to this Act for conveyance and transfers shall not be chargeable in respect of instruments to which this section applies:

Provided that no such instrument shall be deemed to be duly stamped unless either it is stamped with the duty to which it would, but for this section, be liable, or it has in accordance with the provisions of section 43 been certified by endorsement either that it is not chargeable with any duty or that it is duly stamped.

(2) This section applies to any instrument in respect of which it is shown to the satisfaction of the proper officers-

- (a) that the effect thereof is to convey or transfer a beneficial interest in property from one body corporate (hereinafter in this section called "the transferor") to another body corporate (hereinafter in this section called "the transferee") and
- (b) that either-
  - (i) one of such bodies corporate is beneficial owner of not less than ninety per centum. of the issued share capital of the other body corporate; or
  - (ii) not less than ninety per centum of the issued share capital of each of the bodies corporate is in the beneficial ownership of a third body corporate; and
- (c) that the instrument was not executed in pursuance of or in connection with an arrangement whereunder-
  - (i) a consideration for the conveyance or transfer was to be provided directly or indirectly by a person other than a body corporate which at the time of the execution of the instrument was associated with either the transferor or the transferee; or
  - (ii) the beneficial interest in the property was previously conveyed **or transferred directly or indirectly by such person aforesaid.**
- (3) For the purposes of this section-
  - (a) a body corporate shall be deemed to be associated with another body corporate if, but not unless-
    - (i) one of them is the beneficial owner of not less than ninety per centum of the issued share capital of the other; or
    - (ii) not less than ninety per centum of the issued share capital of each of them is in the beneficial ownership of a third body corporate; and
  - (b) "body corporate" means-
    - (i) a company with limited liability;
    - (ii) a body corporate established by or under any written law;
    - (iii) any other body corporate designated by the Minister by notice in the *Gazette* to be a body corporate for the purpose of this section.

(g) Persons *liable to pay duty*

40. In the absence of an agreement to the contrary, the expense for stamp duty shall be borne by-

Duties by  
whom  
payable

- (a) in the case of-
  - (i) administration bonds;
  - (ii) bills of exchange;
  - (iii) bonds;
  - (iv) bottomry bonds;
  - (v) customs bonds;
  - (vi) debentures;
  - (vii) further charges;
  - (viii) indemnity bonds;

- (ix) promissory notes;
  - (x) releases;
  - (xi) respondentia bonds;
  - (xii) security bonds;
  - (xiii) settlements,
- by the person drawing, making or executing the instruments;
- (b) in the case of a policy of insurance other than fire insurance, by the person effecting the insurance;
  - (c) in the case of a policy of fire insurance, by the person issuing the *policy*;
  - (d) in the case of a conveyance (including a reconveyance of mortgaged property), by the grantee;
  - (e) in the case of a lease or agreement to lease, by the lessee or intended lessee;
  - (f) in the case of a counterpart of a lease, by the lessor;
  - (g) in the case of a mortgage-deed, by the mortgagor;
  - (h) in the case of an instrument of exchange, by the parties in equal shares;
  - (i) in the case of a certificate of sale, by the purchaser of the property to which such certificate relates;
  - (j) in the case of an instrument of partition, by the parties thereto in proportion to their respective shares in the whole property partitioned, or when the partition is made in execution of an order passed by a civil court or arbitrator, in such proportion as such court or arbitrator directs;
  - (k) in the case of a transfer of shares in an incorporated company or other body corporate, by the purchaser or transferee;
  - (l) in the case of a transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, by the purchaser or transferee;
  - (m) in the case of a transfer of any interest secured by bond, mortgage deed or policy of insurance, by the purchaser or transferee;
  - (n) in the case of a receipt or acknowledgement of a debt, the person giving or issuing same;
  - (o) in any other case, such party to the instrument as a Stamp Duty Officer may direct.

Obligation  
to five  
receipt in  
certain cases

41. (1) Any person receiving any sum of money of fifty shillings or more, or any bill of exchange, cheque or promissory note for an amount of fifty shillings or more or receiving in satisfaction or part satisfaction of a debt any movable property of fifty shillings or more

in value, shall give to the person paying or delivering such money, bill, cheque, note or property, a duly stamped receipt for the sum, whether or not a demand is made for such receipt.

(2) The provisions of subsection (1) shall not apply to any payment made to or by a banker in the ordinary course of his banking business.

(3) Where a receipt was given by any person for any bill of exchange, cheque or promissory note, such person shall not be required to give a receipt for any sum of money received by him under such bill of exchange, cheque or promissory note.

### PART III

#### ADJUDICATION OF STAMP DUTY

**42.-**(1) Where any person is in doubt as to whether or not any instrument is required to be stamped or as to the amount of the stamp duty payable in respect of any instrument, he may, upon payment of such fee as may be prescribed apply for an adjudication by a Stamp Duty Officer.

Adjudication

(2) Where an application under subsection (1) is made to a Stamp Duty Officer, such officer may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that-

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

(3) Any person aggrieved by an adjudication by a Stamp Duty Officer under this section may, within thirty days after the date of such adjudication, submit to the Stamp Duty Officer a memorandum of appeal setting forth the grounds of his objections, and upon receipt of such memoran-

dum and such fee for lodging an appeal as may be prescribed, the Stamp Duty Officer shall forward the memorandum to the Commissioners for their decision.

(4) The Commissioners may call for from the Stamp, Duty Officer or the person lodging the memorandum such particulars as they may require for the purpose of determining the matters raised in the memorandum of appeal.

(5) The decision of the Commissioners on an appeal under subsection (3) shall, subject to reference to the High Court made under section 67, be final and bind the Stamp Duty Officer and the parties to, the instrument.

Certacate  
by stamp  
Duty officer

**43.**-(1) When an instrument brought to a Stamp Duty Officer under section 42 is, in his opinion, one of a description chargeable with duty, and-

- (a) that officer determines that it is already fully stamped; or
- (b) the duty determined by that officer under section 42 or the difference, if any, between the duty so determined and the duty previously paid, has been paid, that officer shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Stamp Duty Officer shall certify in the manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section certifying either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes notwithstanding any objection relating to duty:

Provided that nothing in this section shall authorize a Stamp Duty Officer to make an endorsement under, this section in respect of-

- (a) any instrument (other than an instrument to which paragraph (b) applies) executed or first executed in Tanganyika and brought to him after the expiration of thirty days from the date of its execution or first execution, as the case may be; or
- (b) any receipt, acknowledgement or debt, promissory note or bill of exchange drawn and executed in Tanganyika when brought to him after the drawing or execution thereof not duly stamped; or
- (c) any instrument (other than an instrument to which paragraph (d) applies) executed or first executed outside Tanganyika and brought to him after the expiration of thirty days after it has been received in Tanganyika; or

- (d) any promissory note or bill of exchange executed outside Tanganyika, when brought to him after the expiration of seven days after it has been first received in Tanganyika.

#### PART IV

##### INSTRUMENTS NOT DULY STAMPED

**44.-**(1) A public officer to whom an instrument is produced in the course of the performance by him of his functions, shall examine such instrument to ascertain whether such instrument is duly stamped and shall, if he is satisfied that it is not duly stamped, impound the instrument or cause the same to be impounded by any other public officer.

Examination  
and impounding  
of instru-  
ment

(2) The Principal Secretary or any public officer authorized in that behalf by the Principal Secretary, may require any person to produce to him any chargeable instrument in possession of such person, and may exercise in relation to any such instrument so produced to him, the powers conferred upon a public officer by subsection (1).

(3) Failure by any public officer to examine or impound any instrument as required by this section shall, in no circumstances, affect-

- (a) any proceedings under this Act or any other written law;
- (b) the chargeability, or otherwise, of such instrument.

(4) In this section "public officer" includes any arbitrator or other person having by law or consent of parties authority to receive evidence.

Special  
provision  
as to  
unstamped  
receipts

**45.** Where any receipt or acknowledgement of debt is tendered to or produced before any public officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

**46.-**(1) No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive the evidence or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Instruments  
not duly  
stamped  
inadmissible  
in evidence  
etc

Provided that-

- (a) any such instrument not being a receipt, an acknowledgement of debt, a bill of exchange (other than a cheque or a bill of exchange presented for acceptance, accepted or payable elsewhere than in Tanganyika) or a promissory note shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make



up such duty, together, with a penalty of a sum of money equal to ten times the amount of the proper duty or deficient portion thereof or four hundred shillings, whichever be the lesser SUM of money;

- (b) where any person from whom a stamped receipt could have been demanded has given an unstamped receipt and such receipt if stamped would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of ten shillings by the person tendering it;
- (c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;
- (d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding for a criminal offence;
- (e) nothing herein contained shall prevent the admission of any instrument in any court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of a proper officer as provided by section 22 or section 43 or any other provision of this Act.

(2) The provision of subsection (1) shall not apply to any instrument chargeable with duty and not duly stamped which was drawn, given, or executed by the Administrator-General or Public Trustee in his official capacity prior to the 31st day of August, 1933.

(3) Failure by any public officer to examine and impound any instrument as required by this sub-section shall, in no circumstances affect-

- (a) any proceedings under this Act or any other written law;
- (b) the chargeability, or otherwise, of such instrument, for the purpose of this section.

Instruments  
impounded,  
how dealt  
with

**47.-**(1) Where the person impounding an instrument under section 44 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 46, he shall send to a Stamp Duty Officer an authenticated copy of such instrument, together with:-

- (a) a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and
- (b) the amount of duty and penalty so collected.

(2) In every other case, the person so impounding an instrument shall send it in original to the Stamp Duty Officer.

**48.**-(1) When a copy of an instrument is sent to, a Stamp Duty Officer under subsection (1) of section 47, he may, with approval of the Commissioners, refund any portion of the penalty in excess of fifty shillings which has been paid in respect of such instrument.

Stamp duty officer may refund penalty paid under section 47 (1)

(2) When such instrument has been impounded only because it has been written in contravention of section 18 or section 19, the Stamp Duty Officer may, with the approval of the Commissioners, refund the whole penalty so paid.

**49.** (1) When a Stamp Duty Officer impounds any instrument under this Act or receives any instrument sent to him under subsection (2) of Section 47 not being a receipt, an acknowledgement of a debt, a bill of exchange or a promissory note, he shall adopt the following procedure: -

Stamp Duty officer may stamp instruments impounded

- (a) if he is of the opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;
- (b) if he is of the opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of an amount not less than fifty shillings and not more than the amount equal to ten times the amount of the proper duty or of the deficient portion thereof:

Provided that-

- (i) when such instrument has been impounded only because it has been written in contravention of section 18 or section 19, the Stamp Duty Officer may, with the approval of the Commissioners, remit the whole penalty prescribed by this section;
- (ii) where any instrument is impounded before the time for stamping prescribed by or under section 24, section 25 or section 26, as the case may be, has expired, the Stamp Duty Officer may remit the whole penalty prescribed by this section conditionally on the duty being paid within such period as he may determine.

(2) Every certificate under paragraph (a) of subsection (1) of this section shall, for the purpose of this Act, be conclusive evidence of the matters stated therein unless the court is satisfied that it was not signed by a Stamp Duty Officer or that it was obtained by fraud.

(3) Where an instrument has been sent to a Stamp Duty Officer under subsection (2) of section 47 the Stamp Duty Officer shall, when he has dealt with it as provided by this section, return it to the impounding officer.

<p>Instruments unduly stamped by accident</p>	<p><b>50.</b> If any instrument chargeable with duty and not duly stamped, not being a receipt, and acknowledgement of a debt, a bill of exchange Or 'a Promissory note, is Produced by any person of his own motion before a Stamp Duty Officer within one year from the date of its execution or first execution, and such person brings to the notice (if the Stamp Duty Officer the fact that such instrument is not duly stamped and offers to pay the Stamp Duty Officer the amount of the proper duty, or the amount required to make up the same., and the Stamp Duty Officer is satisfied that the omission to duly stamp such instrument was occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under section 44 and 49, receive such amount, and proceed in the manner prescribed by section 5 1.</p>
<p>Endorsement of instruments on which duty has been paid under section 47, 49 and 50</p>	<p><b>51.</b>-(1) When the duty and penalty (if any) leviabale in respect of any instrument have been paid under section 46, section 49, or section 50 the person admitting such instrument in evidence or the Stamp Duty Officer, as the case may be, shall certify by endorsement thereon the receipt of the proper duty or, as the case may be, the proper duty and penalty, stating the amount of each and the name and residence of the person paying the same.</p> <p>(2) Every instrument upon being so endorsed shall be admissiable in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered, on application in that behalf made by him, to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:</p> <p>Provided that-</p> <p>(a) no instrument which has been admitted in evidence upon payment of duty and penalty under section 46 of this Act shall be so delivered before the expiration of one month from the date of such impounding, or if the Stamp Duty Officer certified that its further detention is necessary and has not cancelled such certificate;</p> <p>(b) nothing in this section shall affect the application of the second proviso of Rule 9 (1) of Order XIII in the First Schedule of the Civil Procedure Code, 1966.</p>
<p>Acts, 1966 No. 49</p>	<p>(b) nothing in this section shall affect the application of the second proviso of Rule 9 (1) of Order XIII in the First Schedule of the Civil Procedure Code, 1966.</p>
<p>Proceedings under this Part not to bar prosecution</p>	<p><b>52.</b> The taking of proceedings or the payment of a penalty under this Part in respect of any instrument shall not bar the prosecution of 'any person who appears to, have committed an offence against this Act in respect of such instrument.</p>
<p>Persons Paying duty or penalty may recover same in certain cases</p>	<p><b>53.</b>-(1) When any duty or penalty has been paid under section 46, section 49, or section 50 by any person in respect of an instrument, and, by agreement or under the provision of section 40, or any other written law in force at the time when such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.</p>

(2) For the purpose of recovery of any sum of money under subsection (1) any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified unless the court is satisfied that the person signing the certificate did not, at the time of signing it, hold the office which is required to be held for the purpose of giving such certificate.

(3) Such amount may, if the court thinks fit, be included in any order as to costs in any suit or proceedings to which such persons are parties, and in which such instrument has been tendered in evidence.

**54.**-(1) Where any penalty is paid under section 46, or section 49, the Commissioners may, upon application in writing made within one year from the date of payment, refund such penalty wholly or in part.

Power of commissioners to refund penalty or excess duty in certain cases

(2) Where, in the opinion of the Commissioners, stamp duty in excess of that which is legally chargeable has been charged and paid under section 46 or section 49, the Commissioners may, upon application in writing made within three months of the order charging the same, refund the excess.

**55.**-(1) If any instrument sent to a Stamp, Duty Officer under subsection (2) of section 47 is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

Non-liability for loss of instruments sent under section 47

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument:

Provided that in the event of the loss, destruction or damage of the original instrument such authenticated copy shall be admissible in evidence in any court.

**56.** When any bill of exchange, promissory note or cheque is presented for payment unstamped or insufficiently stamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner herein before provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note, or cheque shall, so far as respects the duty, be deemed good and valid:

Power of payer to stamp bills, promissory notes and cheques received by him-unstamped

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable for failure to properly stamp such bill, note or cheque .

Recovery of  
duties and  
penalties

**57.-(1)** Without prejudice to any other method of recovery of duty and penalties payable under the Act, where any amount of duty or penalty is due from any person, the Principal Secretary may file in a court of a resident magistrate having jurisdiction over the area in which such person resides, carries on business or works for gain, a certificate stating-

- (a) the name and address of the person from whom such amount is due; and
- (b) the amount due,

and upon such certificate being lodged in such court, such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon at twenty per centum per annum from the date on which such certificate is filed until the date of payment, and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(2) The provisions of subsection (1) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(3) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (1) shall be conclusive evidence of the truth of the statements contained in such certificate.

Instruments  
tendered in  
primary courts

**58. (1)** Notwithstanding any provision of this Part or section 71-

- (a) where any instrument chargeable with duty is tendered in evidence in a primary court, the primary court may admit it in evidence without examination or if the court examines the same and it appears that it is not duly stamped, may, instead of impounding the same, order that it be presented for adjudication and, if necessary, stamped within such period as the court may specify and pending such adjudication and stamping may refuse to admit it in evidence;
- (b) where a primary court has admitted in evidence any instrument which is not duly stamped, a district court or the High Court, in the exercise of their respective jurisdictions under Part III of the Magistrates' Court Act, 1963, may, instead of 'impounding the same, order -it to be presented for adjudication and, if necessary, stamped, within such period as the court may specify and, if it is not stamped in accordance with such adjudication, may, in its discretion, exclude the instrument from evidence in the proceedings,

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and, where a court so orders, the instrument may be adjudicated upon and stamped within such period.

(2) If an instrument to which an order made under this section relates is not presented for adjudication and stamped in accordance therewith within the period specified, the instrument may be seized on the order of the court and impounded.

**PART V**

## ALLOWANCES FOR STAMP

**59.** (1) Subject to such rules as may be prescribed as to the evidence to be required, or the inquiry to be made, a Stamp Duty Officer may on application made within the period prescribed in section 60, and if he is satisfied as to the facts, make allowance for stamps spoiled in the cases hereinafter mentioned, namely: -

Allowances  
for spoiled  
stamps

- (a) the stamp on any paper inadvertently or accidentally spoiled, obliterated or, by error in writing or any other means, rendered unfit for the purpose intended before any instrument written thereon is executed by any person;
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;
- (c) in the case of bills of exchange, cheques, or promissory notes-
  - (i) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance:

Provided that the paper on which any such stamp is impressed does not bear any signature intended as, or for the acceptance of, any bill of exchange or cheque to be afterwards written thereon;

- (ii) the stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands;
  - (iii) the stamp used or intended to be used for any bill of exchange, cheque, or promissory note signed by, or on behalf of the drawer thereof, but which from any omission or error has been spoilt or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee:

Provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note;

- (d) the stamp used for an instrument executed by any party thereto which-
  - (i) has been afterwards found to be absolutely void in law from the beginning;
  - (ii) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

- (iii) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;
  - (iv) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;
  - (v) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;
  - (vi) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of no less value;
  - (vii) is insufficiently stamped provided that the transaction intended to be effected thereby has been effected by some other instrument between the same parties and bearing a stamp of no less value-
  - (viii) is inadvertently spoiled and in lieu thereof another instrument made between the same parties, and for the same purpose is executed and duly stamped;
- (e) the stamp used on any instrument of lease, conveyance, transfer or other disposition of immovable property, where such lease, conveyance, transfer or other disposition becomes inoperative or ineffective in law for absence of consent of the President, a Minister or a public officer.
- (2) Notwithstanding the provisions of subsection (1) no allowance for stamp duty shall be made-
- (a) in the case of an instrument which has been executed by any party, unless such instrument is tendered to the Stamp Duty Officer for cancellation;
  - (b) in the case of a bill of exchange or a promissory note, if the duty paid is of less than fifteen shillings.
- (3) A certificate by a Stamp Duty Officer signifying the amount of duty paid shall, for the purposes of this section, be deemed to be a stamp of the amount stated in such certificate.
- (4) Subject to the provisions of section 60, the provisions of this section shall apply in relation to any stamp fixed or impressed under any written law in force before the commencement of this Act.

- 60.** The application for relief under subsection (1) of section 59 shall be made--
- (a) in the cases mentioned in paragraph (d) (y) of the said subsection, within six months of the date of the instrument;
  - (b) in cases of instruments referred to in paragraph (e) of that subsection, within two years of the date of the notification of the refusal to give consent;
  - (c) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within two years after the stamp has been spoiled;
  - (d) in the case of a stamped paper on which an instrument has been executed by any of the parties thereto, within two years after the execution thereof by the person by whom it was first or alone executed:

Application for relief under section 59, when to be made

Provided that-

- (i) when the spoiled instrument has been lawfully sent out of Tanganyika, the application may be made within two years after it has been received back in Tanganyika;
- (ii) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within two years after the date of execution of the substituted instrument.

**61.**-(1) The Commissioners, may, at any time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by such banker, company or body corporate, provided that the Commissioners are satisfied that the duty in respect of stamped papers has been duly paid.

Allowance by commissioners and principal Secretary

(2) Where in the opinion of the Principal Secretary it is just and equitable that allowance be made for any stamp in any case, he may, by order under his hand, direct that such allowance be made.

**62.** Where-

- (a) any person has inadvertently used for an instrument chargeable with duty a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with duty; or
- (b) any stamp used for an instrument has been inadvertently rendered useless under section 21, owing to such instrument having been written in contravention of the provisions of section 19,

Allowances for misused stamps

a Stamp Duty Officer may, on application made within two years after the date of the instrument, or, if it is not dated, within two years after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.



Allowance for spoiled or misused stamps, how to be made

**63.** In any case in which allowance is made for spoiled or misused stamps, or the Principal Secretary has directed that allowance for any stamp be made, the Stamp Duty Officer may give in lieu thereof-

- (a) other stamps of the same description and value; or
- (b) if required, and he thinks fit, stamps of any other description of the same amount in value; or
- (c) at his discretion, the same value in money.

Allowance for stamps not required for use

**64.-** When any Person is in possession of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended and for which he has no immediate use, a Stamp Duty Officer shall repay to such person the value of such stamp or stamps in money, deducting ten cents for each shilling or portion of a shilling, upon such person delivering up the same to be cancelled, and proving to such officer's satisfaction-

- (a) that such stamp or stamps were purchased by him with a bona fide intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of two years immediately preceding the date on which they were so delivered:

Provided that where the person is a licensed vendor of stamps a Stamp Duty Officer may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Allowance on renewal of certain debentures

**65.-**(1) When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, a Stamp Duty Officer shall, upon production to him of the new debenture duly stamped, within one month from the date of the execution of such new debenture, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less:

Provided that such repayment shall be made only where the original debenture is produced before the Stamp Duty Officer and cancelled by him in such manner as the Principal Secretary may direct.

(2) For the purposes of subsection (1) a debenture shall be deemed to be renewed on the same terms notwithstanding any of the following changes-

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same,
- (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder;
- (d) the alteration of the rate of interest or the dates of payment thereof.

## PART VI

## REFERENCE AND REVISION

**66.**-(1) The functions of the Stamp Duty Officers under this Act shall be subject to the control of the Commissioners.

Control of  
com-  
missioners

(2) Where a Stamp Duty Officer acting under section 42 or section 49 is in doubt as to the amount of the stamp duty payable, he may draw up a statement of the case and refer it with his own opinion thereon for the decision of the Commissioners.

(3) Where a reference is made to the Commissioners under subsection (2), the Commissioners shall send a copy of their decision to the Stamp Duty officer who shall proceed to assess and charge the duty, if any, in conformity with such decision.

**67.** The Commissioners may, and shall if so requested by any interested party, state any case referred to them under section 66 or otherwise before them for their consideration, and refer such case, with their own opinion thereon, to the High Court:

Statement of  
case by  
com-  
missioners  
to High  
court

Provided that where any interested party makes a request for reference to the High Court under this section, the Commissioners shall not refer the case to the High Court unless such person has first paid such fee as may be prescribed.

**68.** If the High Court is not satisfied that the statements contained in any case referred to it under the provisions of section 66 are sufficient to enable it to determine the questions raised thereby, the Court may remit the case to the Commissioners to make such additions thereto or alterations therein as the court may direct in that behalf.

Power  
High Court  
to call for  
further  
particular  
as to the  
case stated

**69.**-(1) The High Court, upon the consideration of any case referred to it under section 67, shall decide the questions raised thereby, and shall deliver its judgement thereon stating the grounds on which such decision is founded.

Procedure in  
disposing of  
case stated

(2) The Court shall send to the Commissioners a copy of such judgement under the seal of the Court; and the Commissioners shall, on receiving such copy, dispose of the case in conformity with such judgement.

**70.**- (1) If any court, other than the High Court, is in doubt as to the amount of duty to be paid in respect of any instrument to which provision (a) to section 46 applied, the magistrate may draw up a statement of the case and refer it, with his own opinion thereon, for decision of the Court.

Statement of  
case by  
other courts  
to High  
Court

(2) The High Court shall deal with the case as if it had been referred to it under section 67, and send a copy of its judgment under the seal of the court to the Commissioners and another like copy to the judge or magistrate making the reference, who shall, on receiving such copy, dispose of the case in conformity with such judgment.

**71.**-(1) When any court in the exercise of its civil jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 46, the court to which appeals lie from, or references are made by, such first-mentioned court may, of its own motion or on the application of a Stamp Duty Officer, take such order into consideration.

(2) If such court, after such consideration, is of opinion that such instrument should not have been admitted in evidence as duly stamped or as not requiring a stamp, it shall exclude such instrument from the evidence in the suit or proceedings on the ground that the instrument has not been duly stamped.

(3) If such court, after such consideration, is of the opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 46, or without the payment of a higher duty and penalty than those paid, it shall record a declaration to that effect and determine the amount of duty with which such instrument is chargeable, and shall require any person in whose possession or power such instrument then is to produce the same, and shall impound the same when produced.

(4) When any declaration has been recorded under subsection (3) of this section, the court recording the same shall send a copy thereof to a Stamp Duty Officer, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such court, shall also send him such instrument.

(5) A Stamp Duty Officer may notwithstanding anything contained in an order admitting such instrument in evidence, or in any certificate granted under this Act in respect of such instrument, prosecute any person for any offence against this Act which he considers such person to have committed in respect of such instrument.

## PART VII

### OFFENCES

Offences  
relating to  
stamp duty

**72.**-(1) Any person who-

- (a) draws, makes, issues, endorses or transfers, or signs otherwise than as a witness, or presents for acceptance or payment, or accepts, pays or receives payment of, or in any manner negotiates, any bill of exchange, cheque or promissory note which has not been duly stamped;
- (b) votes or attempts to vote under any proxy not duly stamped;
- (c) issues any share warrant not duly stamped;

- (d) being a person required by section 18 to cancel such stamp in the manner prescribed by or under this Act, fails to so cancel the stamp;
- (e) executes any instrument in which all the facts and circumstances required by section 36 to be set forth in such instrument are not fully and truly set forth, or being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances;
- (f) in any case in which a receipt is required to be given by this Act, fails to give such receipt, or gives a receipt which is not properly stamped;
- (g) upon receipt of a sum of money of fifty shillings or more of a property the value of which is forty shillings or more, gives one receipt, or two or more receipts, of less than, or any of them of less than, forty shillings;
- (h) upon being required by the Principal Secretary, a Stamp Duty Officer, or a public officer authorized by the Principal Secretary, to produce for inspection any register, book or document fails to do so;
- (i) with intent to defraud the Government of stamp duty or any part of stamp duty payable under this Act-
  - (i) draws, makes or issues any bill of exchange or promissory note, bearing a date subsequent to the date on which such bill or note is actually drawn or made;
  - (ii) knowing that any bill of exchange or promissory note has been post-dated in contravention of sub-paragraph (i) endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same;
- (j) being a person appointed to sell stamps, disobeys any lawful direction given by the Principal Secretary or contravenes any of the provisions of the regulations made under this Act;
- (k) not being a person appointed to sell stamps, sells or offers for sale to any person otherwise than by way of surrender to a Stamp Duty Officer, any stamp other than adhesive stamps each of the value of fifty cents or less;
- (l) fails to pay any compounded duty within thirty days of the expiry of the period during which it is required to be paid;
- (m) fails to submit to a proper officer any statement of account, record or return required to be submitted by, under or in relation to any composition agreement, within fourteen days of the expiry of the period during which the same is required to be submitted;

(n) save with the consent of the Principal Secretary, requires any person making any payment to him or giving him any bill of exchange, cheque or promissory note (otherwise than in repayment of any sum of money lent) or requires any person, delivering any property to him, to pay for the stamp duty for any receipt given for any such payment, bill of exchange, cheque, promissory note or property;

(o) does or omits to do anything with intent to evade the payment of proper stamp duty in respect of any instrument or to defraud the Government of any duty payable under this Act,

shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding fifteen thousand shillings or imprisonment for a term not exceeding two years or to both such fine and imprisonment.

where offence  
is committed  
by body  
corporate

**73.** Where any offence under this Act or under any regulations made under this Act is committed by a body corporate then, as well as the body corporate, any person who, at the time of the commission of the offence was concerned, as a director or an officer, with the management of the affairs of such body corporate shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly, unless he proves to the satisfaction of the court that he had no knowledge and could not, by the exercise of reasonable diligence, have had knowledge, of the commission of the offence.

Liability of  
employer or  
Principal

**74.** Where any offence under this Act or under any regulations made under this Act is committed by a person as an agent or employee then, as well as the agent or employee, the principal or employer shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves to the satisfaction of the Court that he had no knowledge, and could not, by the exercise of reasonable diligence, have had knowledge, of the commission of the offence.

Principal  
Secretary  
may  
compound  
offence

**75.-(1)** The Principal Secretary may, where he is satisfied that any person has committed an offence under this Act or under any regulations made under this Act, by order, compound such offence by requiring such person to make payment of a sum of money:.

Provided that-

- (a) such sum of money shall not be less than fifty shillings or more than the aggregate of half of the maximum fine provided for such offence and twice the amount of any stamp duty not paid or not paid in accordance with the provisions of this Act;
- (b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;
- (c) the Principal Secretary shall give to the person from whom he receives such sum of money, a receipt therefor.

(2) Where an offence is compounded in accordance with the provisions of subsection (1) and any proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), 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 jurisdiction. cap. 20

**76.** In any proceedings for an offence under this Act, the burden to prove- Burden of proof

- (a) that the instrument which is the subject matter of the charge is not a Chargeable instrument; or
- (b) that such instrument is properly stamped; or
- (c) that such instrument was stamped at the time when it was, by this Act, required to be stamped,

shall be on the person charged.

### PART VIII

#### MISCELLANEOUS PROVISIONS

**77.** Every person, whether a public officer or not having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud, or omission, in relation to any duty, shall, at all reasonable times, permit a Stamp Duty Officer or any person authorized in writing in that behalf by the Principal Secretary to inspect for such purpose the registers, books, papers, documents, and proceedings, and take such notes and extracts as he may deem necessary without fee or charge.

Power of inspection

**78.** The Minister may make regulations for the better carrying out of the purposes and provisions of this Act, and without prejudice to the generality of the foregoing, may make regulations-

Regulations

- (a) regulating the supply and sale of stamps and stamped papers;
- (b) providing for the authorization of persons by whom stamps and stamped papers may be sold;
- (c) providing for the remuneration of persons, other than public officers, authorized to sell stamps and stamped papers;
- (d) prescribing the manner in which the Commissioners shall exercise their functions under this Act;
- (e) providing for any one Commissioner to exercise the functions of the Commissioners;
- (f) regulating composition agreements;
- (g) providing for anything or matter which may be prescribed or provided for by rules or regulations.

**PART IX**

## REPEAL AND SAVINGS

- Construction  
Cap. 189
79. In this Part "the Ordinance" means the Stamps Ordinance.
- Repeal
80. The Ordinance is repealed.
- Savings
81. Notwithstanding the repeal of the Ordinance-
- (a) until such time as the appointment of any such person is revoked by appropriate subsidiary legislation made under this Act-
- (i) all persons appointed as Commissioners for the purposes of the Ordinance, shall be deemed to have been appointed as Commissioners for the purposes of this Act;
- (ii) every person appointed as a revenue authority or having, immediately before the commencement of this Act, the powers of a revenue authority under the Ordinance, shall be deemed to have been appointed a Stamp Duty Officer for the purposes of this Act;
- (b) until revoked by regulations made under this Act, the Stamp Duties (Stamping of Instruments) Rules, 1949 shall continue in effect as, and be deemed to be, regulations made under this Act and may be amended accordingly;
- (c) all exemptions granted under section 15A of the Ordinance shall continue in force and have effect as exemptions granted under section 15;
- (d) every composition agreement entered into under section 13 or section 14 of the Ordinance shall continue in force as a composition agreement entered under the corresponding provision of this Act;
- (e) every order made under section 14 of the Ordinance providing for the composition or consolidation of duties shall continue in force as an order made under section 13 of this Act;
- (f) where immediately before the commencement of this Act any proceeding for adjudication of duty is pending before a revenue officer or before the Commissioners or the High Court, such proceeding may be proceeded with, concluded, appealed against or referred to the High Court or other authority in the manner provided for in this Act, and the relevant provisions of this Act shall apply.
- Cap. 189  
Supp. 57  
p. 58
- Minister  
may make  
further  
transitional  
provisions
82. The Minister may, before or at any time within twelve months of the date on which this Act comes into operation, make such further transitional and saving provisions consequent upon the repeal and replacement of the Ordinance by this Act as he may consider necessary.

SCHEDULE

STAMP DUTY ON INSTRUMENTS

Article No.	Description of Instruments	Proper Stamp Duty
1.	ACKNOWLEDGEMENT of a debt- (a) of an amount not exceeding Shs 49/99 (b) of an amount exceeding Shs. 49/99 but not exceeding Shs. 500/- (c) of an amount exceeding Shs. 500/-	Nil. 10 cents for each Shs. 100/- or part thereof. 50 cents for each Shs. 500/- or part thereof, not exceeding the maximum of Shs. 40/-
2.	ADMINISTRATION BOND (a) where the amount is less than Shs. 500/- (b) where the amount is Shs. 500/- or more	Nil. 50 cents for each Shs. 500/- or part thereof, not exceeding the maximum of Shs. 20/-
3.	AFFIDAVIT, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Shs. 20/-
4.	AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of taking oath. <i>Exemptions</i> (a) Affidavit or declaration in writing when made- (1) for the immediate purpose of being filed or used in any court or before an officer of any court; or (2) for the sole purpose of enabling any person to receive any pension or charitable allowance. (b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry. (c) Statutory Declaration under section 89 of the Land Registry Ordinance, or any Ordinance amending or substituting that Ordinance. (d) Affidavit under any of the provisions of the Estate Duty Act, 1963.	Shs. 10/-
5.	AGREEMENT OR MEMORANDUM OF AN AGREEMENT (a) if relating to the sale of a bill of exchange (b) if not otherwise provided for  <i>Exemptions</i> (1) Agreement or memorandum of an agreement- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 41; (b) made in the form of tenders to the Government for or relating to any loan;	30 cents. 50 cents for each sum of Shs. 500/- or part thereof involved, not exceeding the maximum of Shs. 20/-. Where no sum of money is involved, Shs. 20/-



Article No.	Description of Instruments	Proper Stamp Duty
	<p>(c) being a contract of service required to be made in writing by or under the Employment Ordinance or the Merchant Shipping Act, 1967;</p> <p>(d) made with the Government, the Community or any institution or corporation of the Community.</p> <p>(2) Apprenticeship deed including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.</p>	
6.	<p>AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS, HYPOTHECATION, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to-</p> <p>(1) the deposit of title-deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security); or</p> <p>(2) the hypothecation, pawn or pledge of movable property, where such deposit, hypothecation, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt.</p>	Shs. 20/-.
7.	<p>APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of a property, movable or immovable, where made by any writing not being a will.</p>	Shs. 30/-.
8.	<p>APPRAISEMENT OR VALUATION made otherwise than under an order of the court in the course of A SUIT-</p> <p>(a) where the amount is less than Shs. 5001-</p> <p>(b) in any other case</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>(a) Appraisal or valuation made for information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law;</p> <p>(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	<p>Nil.</p> <p>50 cents for each sum of Shs. 5001- or any part thereof involved not exceeding the maximum of Shs. 20/-.</p>
9.	<p>ARTICLES OF ASSOCIATION OF A COMPANY.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Articles of any association not formed for profit and registered under the law in force in Tanganyika relating to companies.</p> <p>See also Memorandum of Association of a company (No. 38).</p>	Shs. 40/-.
10.	<p>AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit-</p>	

Article No.	Description of Instruments	Proper Stamp Duty
	(a) where the amount or value of the property to which the award relates as set forth in such award is less than Shs. 5001- (b) in any other case	Nil. 50 cents for each sum of Shs. 500/- or part thereof involved not exceeding the maximum of Shs. 20/-.
11.	BILL OF EXCHANGE, not being a bond, bank note or currency note.	30 cents.
12.	BILL OF LADING (including a through bill of lading).	Sh. 1/-.
	<p style="text-align: center;"><i>Exemptions</i></p> (a) Bill of lading when the goods therein described are received at a place within the limits of any port within the meaning of the Customs Management and Transfer Tax Act, 1952, and are to be delivered at another place within the limits of the same port. (b) Bill of lading when executed out of Tanganyika and relating to property to be delivered in Tanganyika.	Note. If a bill of lading is drawn in parts the proper stamp therefor must be borne by each one of the set.
13.	BILL OF SALE- (1) Absolute. (2) Byway of security. (3) By way of collateral security for every sum of Shs. 2,000/- or part thereof secured.	The same duty as a Conveyance (No. 22). The same duty as a Mortgage (No. 39). Shs 2/- but not exceeding Shs. 20/-.
14.	BOND, not being a Debenture (No. 26) and not being otherwise provided for by this Act or by any Rules of Court. See Administration Bond (No. 2), Bottomry Bond (No. 15), Customs Bond (No. 25), Indemnity Bond (No. 33), Respondentia, Bond (No. 54), Security Bond (No. 55).	Twice the duty on a Mortgage (No. 39) for the same amount.
	<p style="text-align: center;"><i>Exemptions</i></p> (a) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem. or annum. (b) Bail Bonds in criminal cases, recognisances to prosecute or give evidence, or recognisances for personal appearance or otherwise issued or taken by the police under the Criminal Procedure Code.	
15.	BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Mortgage (No. 39) for the same amount.
16.	CANCELLATION-INSTRUMENT OF, if attested and not otherwise provided for- (a) if the duty with which the original was chargeable does not exceed Shs. 20/- (b) in any other case See also Release (No. 53), Revocation of Settlement (No. 56(b)), Surrender of Lease (No. 59), Revocation of Trust (No. 63(B)).	The same duty as the original. Shs. 20/-.

Article No.	Description of Instruments	Proper Stamp Duty
17.	CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil Court.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the purchase money only.
18.	CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares scrip or stock in or of any such company or body' See also Letter of Allotment of Shares (No. 35).	Sh. 1/-.
19.	CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer) where by a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Shs. 5/-.
20.	CHEQUE.	30 cents.
21.	COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors, or a Deed of Agreement under the Deeds of Arrangement ordinance.	Shs. 40/-.
22.	CONVEYANCE, not being a transfer charged or exempted under No. 60- Where the amount or value of the consideration for such conveyance does not exceed. Where it exceeds Shs. 100/- and does not exceed Shs. 200/-. Where it exceeds Shs. 200/- and does not exceed Shs. 400/-. Where it exceeds Shs. 400/- and does not exceed Shs. 600/-. Where it exceeds Shs. 600/- and does not exceed Shs. 800/-. Where it exceeds Shs. 800/- and does not exceed Shs. 1,000/-. Where it exceeds Shs. 1,000/- and does not exceed Shs. 1,200/-. Where it exceeds Shs. 1,200/- and does not exceed Shs. 1,400/-. Where it exceeds Shs. 1,400/- and does not exceed Shs. 1,600/-. Where it exceeds Shs. 1,600/- and does not exceed Shs. 1,800/-. Where it exceeds Shs. 1,800/- and does not exceed Shs. 2,000/-. and for every Shs 1 000/- or part thereof in excess of Shs. 2,000/-: Provided that in any case where an agreement for sale is stamped with the <i>ad valorem</i> duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement, but shall not be less than Shs. 51-.	Shs. 5/-. Shs. 8/-. Shs. 10/-. Shs. 14/-. Shs. 18/-. Shs. 22/-. Shs. 28/-. Shs. 32/-. Shs. 36/-. Shs. 40/-. Shs. 45/-. Shs. 25/-.

Article No.	Description of Instruments	Proper Stamp Duty
	<p>Provided also that in the case of a decree or order, for or having the effect of an order for, foreclosure, the <i>ad valorem</i> Stamp Duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty, and where <i>ad valorem</i> Stamp Duty is paid upon such decree or order, any conveyance following upon such decree or order shall be dutiable with Shs. 4/-, under the provisions of section 6 of this Act:</p> <p>And provided also that the duty on a conveyance by the liquidator of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be Shs. 10/-.</p> <p><i>Exemptions</i></p> <p>Conveyance of any property under the Administrator-General's Ordinance to a trustee, heir or beneficiary if falling under Article 60 (c).</p>	
23.	<p>COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer-</p> <p>(1) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed Shs. 2/-</p> <p>(2) in any other case</p> <p><i>Exemptions</i></p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record purposes.</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths or burials.</p> <p>(c) Copy of, or extract from, any proceedings of a court.</p>	<p>Shs. 2/-.</p> <p>Fifty per centum of the duty payable on the original, the maximum not to exceed Shs. 20/-.</p>
24.	<p>COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid-</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed Shs. 2/-</p> <p>(b) in any other case</p> <p><i>Exemptions</i></p> <p>(a) Counterpart or duplicate prepared and executed solely for purposes of filing and record in the Land Registry, the Registry of Documents or the Mining Registry.</p> <p>(b) Duplicate or copy of any Contract of Service made under the provisions of Employment Ordinance.</p>	<p>Shs. 2/-.</p> <p>Fifty per centum of the duty payable on the original, the maximum not to exceed Shs. 20/-.</p>

Article No.	Description of Instruments	Proper Stamp Duty
25.	CUSTOM BOND (a) where the amount does not exceed Shs. 2,000/- (b) in any other case	Shs. 20/-.
26.	DEBENTURE- <i>Explanation.- The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</i> (a) If transferable by endorsement or by separate instrument of transfer. ... (b) If transferable by delivery.  <i>Exemptions</i> A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders: Provided that the debentures so issued are expressed to be used in terms of the said mortgage deed. See also Bond (No. 14) and section 65.	Shs. 30/-.  <b>The same duty as a Mortgage, (No. 39) for the same amount.</b> <b>The same duty as a Share Warrant (No. 57).</b>
27.	DEED POLL if attested and not otherwise provided for.	Shs. 20/-.
28.	DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value Shs. 40/-.	Sh. 1/-.
29.	DIVORCE, INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.	Shs. 151/-.
30.	EXCHANGE OF PROPERTY, Instrument of.	<b>The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property of greatest value.</b>
31.	FURTHER CHARGE, Instrument of, that is to say, any instrument imposing a further charge on mortgaged property.	<b>The same duty as a Mortgage (No. 39) for a consideration equal to the amount of the further charge secured by such instrument.</b>
32.	GIFT, Instrument of, not being a Settlement (No. 56) or Will or Transfer (No. 60).	<b>The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property.</b>
33.	INDEMNITY BOND.	<b>The same duty as a Security Bond (No. 55) for the same amount.</b>

Article No.	Description of Instruments	Proper Stamp Duty
34.	<p style="text-align: center;">Exemptions</p> <p>Indemnity Bonds given to the Government, the Community or any corporation or institution of the Community.</p> <p>LEASE, including an under-lease or sub-lease and any agreement to let or sub-let-</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered-</p> <p>(1) where the lease purports to be for a term of less than one year</p> <p>(2) where the lease purports to be for a term of not less than one year but not more than three years</p> <p>(3) where the lease purports to be for a term in excess of three years</p> <p>(4) where the lease does not purport to be for any definite term</p> <p>(5) where the lease purports to be in perpetuity</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved</p> <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p>	<p>Twice the duty on a Mortgage (No. 39) for the whole amount payable or deliverable under such lease.</p> <p>Twice the duty on a Mortgage (No. 39) for the amount or value of the average annual rent reserved.</p> <p>The same as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years of the lease if continued so long.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance.</p> <p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:</p>

Article No.	Description of Instruments	Proper Stamp Duty																																																												
		<p>Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.</p>																																																												
	<p><i>Exemption</i> Claims issued under the Mining Ordinance and regulations made thereunder.</p>																																																													
35.	<p>LETTER OF ALLOTMENT OF SHARES in any company Or Proposed company, or in respect of any loan to be raised by any company or Proposed company.</p>	50 Cents.																																																												
	<p>See also Certificate or other Document (No. 18).</p>																																																													
36.	<p>LETTER OF CREDIT that is to say, any instrument which one person in whose favour it is drawn to the person in whose favour it is drawn.</p>	50 Cents.																																																												
37.	<p>LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	Shs. 30/-																																																												
38.	<p>MEMORANDUM OF ASSOCIATION OF A COMPANY- (a) if accompanied by articles of association under the law in force in Tanganyika relating to companies (b) if not so accompanied</p>	Shs. 20/- Shs. 40/-																																																												
	<p><i>Exemption</i> Memorandum of any Association not formed for Profit and registered under the law in force in Tanganyika relating to companies.</p>																																																													
39.	<p>MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Hypothecation, Pawn or Pledge (No. 6), Bottomry Bond (No. 15), Respondentia Bond (No. 54), or Security Bond (No. 55)-</p>																																																													
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	<p>and for every shs. 1,000/- or part thereof in excess of Shs. 2,000/-;</p>	Shs. 4/-																																																												

Article No.	Description of Instruments	Proper Stamp Duty
	(b) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped-for every sum of Shs. 2,000/- or part thereof secured	Shs. 3/-.
40.	NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 48) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public.	Shs. 10/-.
41.	NOTE OR MEMORANDUM, sent by a Broker or Agent to his Principal intimating the purchase or sale on account of such Principal.	Sh. 1/-.
42.	NOTE OF PROTEST BY THE MASTER OF A SHIP. See also Protest by the Master of a Ship (No. 49).	Shs. 51/-.
43.	PARTITION, Instrument of. Note The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that— (a) when an instrument of partition containing an agreement to divide property in severally is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than one shilling. (b) where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling	Half the duty on a Conveyance (No. 22) for the amount of the value of the separated share or shares of the property.
44.	PARTNERSHIP- A. Instrument of  B. Dissolution of	(i) Where the capital does not exceed Shs. 5,000/-, Shs. 20/-. (ii) Any other c a s e, Shs 100/-. Shs. 561,
	Explanation  This does not include an assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his co-partners. This is dutiable as a Conveyance (No. 22).	



Article No.	Description of Instruments	Proper Stamp Duty	
		If drawn singly	If drawn in duplicate, for each part
45.	POLICY OF INSURANCE-		
	A. Sea Insurance-		
	(1) for or upon any voyage-		
	(i) where the premium or consideration does not exceed the rate of one-eighth <i>per centum</i> of the amount insured by the policy;	Shs. 1/-.	50 Cents.
	(ii) in any other case, in respect of every full sum of Shs. 10,000/- and also any fractional part of Shs. 10,000/- insured by the policy;	Shs. 2/-	Sh. 1/-.
	(2) for time--		
	in respect of every sum of Shs. 5,0001- and also any fractional part of Shs. 5,0001- insured by the policy-		
	(i) where the insurance shall be made for any time exceeding six months;	Shs. 1150.	Sh. 1/-.
	(ii) where the insurance shall be made for any time exceeding six months and not exceeding 12 months.	Shs. 4/-.	Shs. 2/50.
	B. Policy of Insurance against railway or air accident valid for a single journey only.	Sh. 1/-.	
C. Life Insurance-			
For every sum insured not exceeding Shs. 5,0001- or part thereof insured in excess of Shs. 5,0001.	Shs. 2/-.		
D. Any Policy of Insurance not specifically provided for (including any re-insurance by an insurance company with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby).	Shs. 51/-.		
<i>General Exemption</i>			
Letter of cover or engagement to issue a policy of insurance:			
Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.			
46.	POWER OF ATTORNEY, not being a Proxy (No. 50)-		
	(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting, execution of one or more such documents;	Shs. 2/-.	
	(b) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	Shs. 51/-.	
	(c) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Shs. 20/-.	
	(d) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Shs. 40/-.	

Article No.	Description of Instruments	Proper Stamp Duty
	<p>(e) when given for consideration and authorizing the attorney to sell any immovable property;</p> <p><i>M</i> in any other case;</p> <p>(g) revocation of.</p> <p><i>Exemptions</i>                      Authorization on a bank or Post Office Savings Bank permitting one or more persons to another conduct ordinary banking business on account of or others, or a resolution whereby an incorporated company or other body corporate authorizes its director or directors, servant or servants similarly to conduct such business.                      Explanation. For the purposes of this Article two or more persons who are members of the same firm shall be deemed to be one person.</p>	<p>The same duty as a Conveyance (No. 22) for the amount of the consideration.</p> <p>Shs. 4/- for each person authorized.</p> <p>Shs. 2/-.</p>
47.	PROMISSORY NOTE.	The same duty as a Bill of Exchange (No. 11).
48.	PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	30 cents.
49.	PROTEST OF BILL OR NOTE OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (No. 42).	Shs. 5/-.
50.	<p>PROXY empowering any person to vote at any one election of the Members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of-</p> <p>(a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable;</p> <p>(b) a local authority; or</p> <p>(c) proprietors, members or contributors to the funds of any institution.</p> <p><i>Note</i> .-A proxy giving power to demand a poll and vote thereat is dutiable as a power of attorney (No. 46).</p>	Sh. 1/-.
51.	<p>RECEIPT for any money or other property.</p> <p><i>Exemptions</i>                      Receipt-</p> <p>(a) endorsed on or contained in any instrument duly stamped or exempted under the proviso to section 5 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby secured;</p>	The same duty as an acknowledgement of a debt (No. 1).

Article No.	Description of Instruments	Proper Stamp Duty
	<p>(b) for any payment of money without consideration;</p> <p>(c) given by any member of the Defence Forces, or his representative for or on account of any pay, pension, gratuity or allowance;</p> <p>(d) given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance;</p> <p>(e) given for money or securities for money deposited in the hands of a Post Office Savings Bank or any banker, to be accounted for:                      Provided that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for:                      Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any stock or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security;</p> <p>(f) given by the Government, the Community or any corporation or institution of the Community.</p>	
52.	RECONVEYANCE OF MORTGAGED PROPERTY OR RELEASE OR DISCHARGE OF ANY MORTGAGE OR CHARGE.	The duty with which such Mortgage or charge is chargeable but not exceeding Shs. 40/-.
53.	RELEASE, that is to say, any instrument not being a release or discharge charged under article 52 or such release as is provided for by section 32 whereby a person renounces a claim upon another person or against any specified property.	Half the duty on a Conveyance (No. 22) for the amount or value of the property.
54.	RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board of a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Mortgage (No. 39) for the amount of the loan secured.
55.	SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract- (a) when the amount secured does not exceed Shs. 2,000/; (b) in any other case.	Twice the duty on a Mortgage (No. 39) for the amount secured. Shs. 20/-.

Article No.	Description of Instruments	Proper Stamp Duty
	<p style="text-align: center;"><i>General Exemptions</i></p> <p>Bond or other instrument, when executed-</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem or annum;</p> <p>(b) executed by Officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p>	
56.	<p>SETTLEMENT</p> <p>A. Instrument of (including a deed of dower).</p>	<p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property settled;</p> <p>Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.</p>
	<p style="text-align: center;"><i>Exemptions</i></p> <p>Deed of dower executed on the occasion of a marriage between Mohammedans.</p> <p>B. Revocation of.</p>	<p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property concerned but not exceeding twenty shillings.</p>
57.	<p>See also Trust (No. 63).</p> <p>SHARE WARRANTS to bearer issued under any written law relating to companies.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Share warrant when issued by a company under the law in force in Tanganyika relating to companies, to have effect only upon payment, as composition for the duty of-</p> <p>(a) three-quarters <i>per centum</i> of the whole subscribed capital of the company; or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-three-quarters <i>per centum</i> of the additional capital so issued.</p>	<p>Three-quarters of the duty payable on a Conveyance (No. 22) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>
58.	<p>SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>Sh. 1/-.</p>

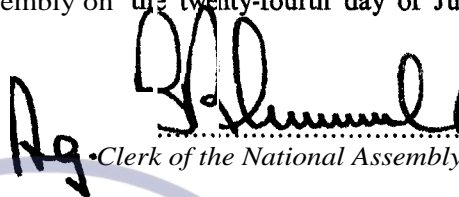
Article No.	Description of Instruments	Proper Stamp Duty
59.	<p>SURRENDER OF LEASE-</p> <p>(1) without consideration-</p> <p>(a) when the duty with which the lease is chargeable does not exceed twenty shillings;</p> <p>(b) in any other case;</p> <p>(2) with consideration.</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	<p>The duty with which such lease is chargeable.</p> <p>Shs. 40/-.</p> <p><b>The same duty as a Conveyance (No. 22) for the amount of the consideration in addition to the duty chargeable under paragraph (1) (a) or (b) of this Article.</b></p>
60.	<p>TRANSFER (whether with or without consideration)-</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures whether the debenture is liable to duty or not;</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance-</p> <p>(1) if the duty on such bond, mortgage-deed or policy does not exceed ten shillings;</p> <p>(2) in any other case;</p> <p>(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary;</p> <p>(e) of any property under the Administrator-General's Ordinance to a trustee, heir, or beneficiary:</p> <p>Provided that in any case where an agreement for sale is stamped with the <i>ad valorem</i> duty required for a transfer, and a transfer in pursuance of such agreement is subsequently executed, the duty on such transfer shall be reduced by the amount of the duty paid on such agreement, but shall not be less than one shilling:</p> <p>Provided also that the duty on a transfer by the liquidator of a company in liquidation of property forming part of the assets of the company to a share-holder in the course of the dissolution of the company shall be ten shillings.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Transfers by endorsement-</p> <p>(1) of a bill of exchange, cheque or promissory note;</p> <p>(2) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(3) of a policy of insurance.</p>	<p><b>The same duty as a Mortgage (No. 39) for a consideration equal to the value of the shares.</b></p> <p><b>The same duty as a Mortgage (No. 39) for a consideration equal to the face value of the debenture.</b></p> <p>The duty with which such bond, mortgage-deed or policy of insurance is chargeable.</p> <p>.20/-.</p> <p>Shs. 20/-.</p> <p>Shs. 20/-.</p>
61.	<p>TRANSFER OF LEASE by way of assignment and not by way of under-lease.</p>	<p><b>The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the consideration for the transfer.</b></p>

Article No.	Description of Instruments	Proper Stamp Duty
62.	<p>TRIBUTE AGREEMENTS</p> <p>L(a) With respect to claims-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one-hundredth part of such value reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>(ii) where the holder reserves a proportion of the profits of working, for every one-hundredth part of the amount of the profits reserved, or fraction of such one-hundredth part, in respect of each claim.</p> <p>With respect to mining leases-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one-hundredth part of the value reserved, or fraction of such one-hundredth part.</p> <p>(ii) where the holder reserves a proportion of the profits of the working, for every one-hundredth part of the amount of the profits reserved, or fraction of such one-hundredth part.</p> <p>(c) Where, in any such agreement, the consideration or part thereof is specified in terms of rent.</p>	<p>Shs. 4/- but not less than Shs. 40/- for each claim.</p> <p>Sh. 1/- but not less than Shs. 40/- for each claim.</p> <p>20 cents for each acre contained in the lease, or part thereof, tributed, but not less than Shs. 100/-.</p> <p>5 cents for each acre contained in the lease, or part thereof, tributed, but not less than Shs. 80/-.</p> <p>The same duty as a lease in addition to the duty (if any) payable under paragraphs (a) or (b) above.</p>
63.	<p>TRUST-</p> <p>A. Declaration of-of, or concerning any property when made by any writing not being a Will.</p> <p>B. Revocation of-of, or concerning any property when made by any instrument other than a Will.</p> <p>See also Settlement (No. 56).</p>	<p>Twice the duty on a Mortgage (No. 39) for a sum equal to the amount or value of the property concerned but not exceeding Shs. 1100/--</p> <p>Twice the duty on a Mortgage (No. 39) for a sum equal to the amount or value of the property concerned but not exceeding Shs. 501.-</p>
64.	<p>WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.</p>	<p>Shs. 2/-.</p>
65.	<p>ANY INSTRUMENT (if attested) not otherwise provided for.</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Wills, codicils of wills, or other testamentary instruments.</p>	<p>Shs. 20/-.</p>

Minister  
may make  
further  
transitional  
provisions

**82.** The Minister may, before or at any time within twelve months of the date on which this Act comes into operation, make such further transitional and saving provisions consequent upon the repeal and replacement of the ordinance by this Act as he may consider necessary.

Passed in the National Assembly on the twenty-fourth day of July, 1972.

  
Clerk of the National Assembly

