THE UNITED REPUBLIC OF TANZANIA



No. 9 OF 1980

2ND FEBRUARY, 1980

An Act to amend the Business Licensing Act, 1972

President

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Business Licensing (Amendment) Act, 1. 980, shall be read as one with the Business Licensing Act, 1972 and shall come into operation on the first day of February, 1980. 1980.

Short title, construction and commencement

- 2. Section 2 of the Business Licensing Act, 1972 (hereinafter referred Amendment to as "the principal Act"), is hereby amended in subsection I
 - of section 2
 - (a) by deleting the definition "Minister" and substituting for it the following: -

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

- (b) by deleting paragraph (c) of the definition "parastatal organization" and substituting for it the following: -
 - "(c) Chama cha Mapinduzi or any body of persons, whether corporate or unincorporated, which is an organ of or is a body established by Chama cha Mapinduzi or pursuant to the provisions of section 70 of the Constitution of Chama cha Mapinduzi;";
- (c) by deleting paragraph (f) of the definition "parastatal organization" and substituting for it the following- -

"(f) any body of persons which is established as a Village or an Ujamaa Village and is registered under the provisions of the Villages and Ujamaa Villages (Registration, Designation and Administration) Act, 1975;";

Acts 1975 No. 21

2

- (d) by deleting the definition "Principal Secretary" and substituting for it the following: -
 - "Principal Secretary" means the Principal Secretary to the Ministry of Trade, and in relation to any function conferred upon the Principal Secretary by this Act, includes any person to whom he has, by writing, delegated that function;"

Repeal and replacement of section 6

3. Section 6 of the Principal Act is hereby repealed and replaced by the following:-

"Appointment of Licensing Authority

- **6.**-(1) The Minister shall, by order published in the *Gazette*, appoint any public officer or any authority to be a licensing authority either, generally or in relation to any area, or. in relation to the businesses or categories of businesses, specified in that order.
- (2) The Minister may in the order made under subsection (1) or in a subsequent order make provision for the procedure to be complied with in making applications for, and granting, business licences under this Act.
- (3) Save as is otherwise provided by this Act or any other written law, all fees payable in respect of any business licence granted under this Act shall be paid to the Internal Revenue Officer for the area within which the premises of the business in question are situated.
- (4) Where a local authority or other parastatal organization is appointed a licensing authority, the Minister for Finance may, by order in the *Gazette*, direct that such authority or organization, subject to such conditions, limitations and restrictions as may be specified in the order, retain for its own use the whole of the licence fees collected by it in respect of business licences issued by it, or such portion of the licence fees as may be specified in the order."

Amendment of section 5

4. Section 5 of the principal Act is hereby, amended in subsection (1), by deleting the whole of paragraph (d), which confers exemption on "the business of an itinerant trader" from the application to it of the provisions of the principal Act.

Repeal and replacement of section 8 **5.** Section 8 of the principal Act is hereby repealed and replaced by the following - -

"Licence fees **8.** (1) The fee payable in respect of a business licence for a business described in the first column of the Schedule to this Act shall be of such amount or of an amount calculated at such rate as is specified opposite to it in the second column of that Schedule, and the fee for a subsidiary licence for that business shall be of such amount or of an amount calculated at the rate specified opposite to it m the third column of that Schedule.

3

1980

- (2) The Minister for Finance may, on his own motion or on an . application made to him in that behalf, after consultation with the. Minister, by order published in the Gazette, amend, vary or replace all or any of the provisions of the Schedule to this Act and the amount or rate of any fee payable in respect of any business licence.
 - (3) An order made under subsection (2) shall
 - (a) come into operation on the date specified in the order for its commencement; and
 - (b) expire at the end of four months from its commencement, unless it is laid before the National Assembly and approved by it by resolution so soon as the National Assembly meets after the commencement or making of the order, whichever is the earlier event.
- (4) Any fee collected in respect of a business licence issued in relation to a business whose premises are situated m a village shall be paid to the Village Council of the village in which the premises are situated.
- (5) Subject to subsection (6), where a licence is granted on or after-
 - (a) the thirty-first day of July in any year, and before the thirty-first of December m that year, the licence fee payable shall be two-thirds of the fee which is payable under subsection (1);
 - (b) the thirty-first day of December in any year, the licence fee payable shall be one-third of the fee which is payable under subsection (1).
- (6) The provisions of subsection (5) shall not apply where the licensing authority is satisfied that the person applying for the licence was carrying on the business in contravention of the provisions of section 3 for a period exceeding thirty days immediately preceding the date on which an application for the licence was made.
- (7) The Minister may, by order under his hand, remit in part the licence fee payable by the person specified in the order in respect of the business licence described in the order.
- (8) The Minister for Finance may, by Regulations published in the *Gazette*, prescribe such conditions to be attached to business licences as, in his opinion, are necessary or desirable for the purposes of ensuring a sound system for the proper collection and protection of public revenue accruing under this Act."
- 6. Section I 1 of the principal Act is hereby repeated and replaced by Repeal and the following - -

replacement of section 11 "Application for licences

- **11.**-(1) Subject to the procedure prescribed by the Minister under section 6, every application for a business licence shall be in such form as may be prescribed.
- (2) Every such application shall be signed in such manner and by such person or persons as may be prescribed.
- (3) Notwithstanding any procedure prescribed by the Minister under section 6, every application for a business licence shall be accompanied by documentary evidence or a written explanation satisfactory to the licensing authority regarding the payment or, as the case may be, exemption from payment, by the applicant of income tax or such other tax or levy as the Minister for Finance may, by notice published in the *Gazette*, specify for the purposes of this section."

Amendment of section 21

7. Section 21 of the principal Act is amended in subsection (1), by deleting paragraph (f) and substituting for it the following: -

Acts, 1973 No. 19 Acts 1970 No. 13 Acts, 1970 No. 14 Acts, 1972 No. 24 "(f) any offence under the Regulation of Prices Act, 1973, the Textiles (Price Stability) Act, 1970, the Duties and Taxes (Prevention of Price Increases) Act, 1970 or the locally Manufactured Products (Price Stability) Act, 1972;"

Passed in the National Assembly on the fourth day of January, 1980.

Clerk of the National Assembly