

THE UNITED REPUBLIC OF TANZANIA



No. 18 OF 1991

I ASSENT,

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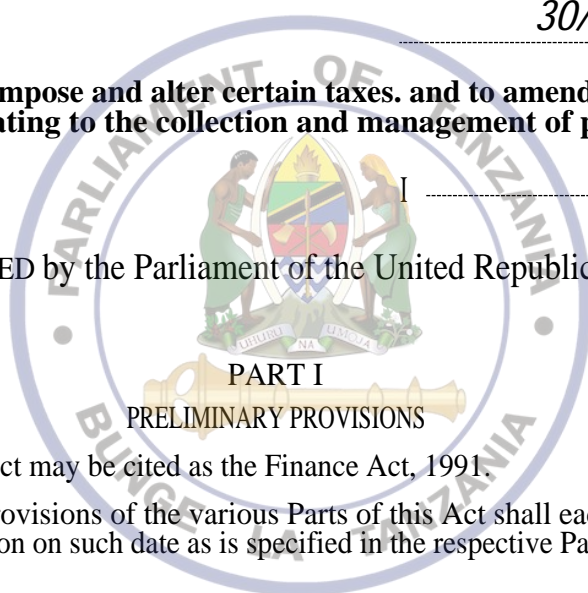
President

30/ 12/ 91

An Act to impose and alter certain taxes, and to amend certain written laws relating to the collection and management of public revenues

I I

ENACTED by the Parliament of the United Republic of Tanzania,



PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Finance Act, 1991.
2. The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the respective Parts.

Short title
Com-
mence-
ment

PART I

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

3. This Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the 14th day of June, 1991.
4. Section 3 of the Airport Service Charge Act, 1962, is hereby amended in subsection (2) by deleting the words "eight hundred shilling" and substituting for them the words "one thousand shilling"

Construc-
tion and
com-
mence-
ment
Cap. 471

Amend-
Ment of
section 3

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construc-
tion and
com-
mence-
ment
Acts, 1972,
No. 25

5. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the 14th day of June, 1991.

Amend-
ment of
section 10

6. Section 10 of the Business Licensing Act, 1972, is hereby amended in subsection (1) by deleting the words "shall be liable to pay, in addition to the licence fee, a penalty of fifty per centum of such fee" and substituting for them the words:

"shall be liable to pay in addition to the licence fee a penalty equal to twenty five per centum of that unpaid fee, and if such amount remains unpaid for more than thirty days or part of the second or succeeding period after the due date, the rate of the additional tax shall be increased by two per centum for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period during which such amount remains unpaid".

PART IV

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construc-
tion and
com-
mence-
ment

7. This Part shall be read as one with the Customs Tariff Act, 1976, and shall be deemed to have come into operation on the 14th day of June, 1991.

Amend-
ment of
Section 7

8. The Customs Tariff Act, 1976, is hereby amended by adding immediately below section 7 the following new section:-

"Instal-
ments

7A. Where the Minister has directed the payment of any suspended duty or import duty by way of installments, the duty shall be payable and that amount may be charged interest thereon if the Minister thinks it fit and so directs"

9. The First Schedule to the Customs Tariff Act, 1976, is hereby amended-

Amend-
ment of
the First
Schedule

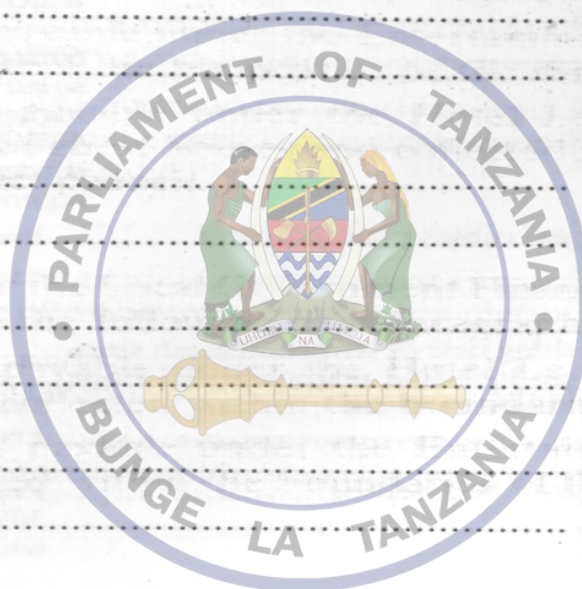
- (a) in chapters 17, 21, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 62 and 84 by substituting except where the expression "(same)" appears for the entries in the column headed "Import Duty" opposite the following respective new entries,:-

"Tariff No.	Tariff Heading	Import Duty
17.01 (same):	-----	20%
21.07 C. (same)	-----	40%
51.04 (same)	-----	(same)
A. (same):	-----	
(i) (same)	-----	60% or Shs. 225/- per square metre whichever is higher.
(ii) (same)	-----	60% or Shs. 225/- per square metre whichever is higher.
B. (same)	-----	60% or Shs. 225/- per square metre whichever is higher.
C. (Same)	-----	60% or Shs. 225/- per square metre whichever is higher.
52.02, (same),	-----	60% or Shs 225/- per square metre whichever is higher.
53.11/13 (same)	-----	160 % or Shs. 225/- per square metre whichever is higher..
54.05 (same):	-----	
A (same)	-----	60% or Shs. 225/- per square metre which ever is higher.
B (same)	-----	60% or Shs. 225/- per square metre which ever is higher.
55.07/09 (same)	-----	
A. (Same)	-----	
(1) (same)	-----	60% or Shs. 150/- per square metre which ever is higher.
(2) (same)	-----	60% or Shs. 15,017 Per square metre whichever is higher.
B (same)	-----	Free.
C. (Same)	-----	60% or Shs. 1501- per square metre whichever is higher.
D (same)	-----	60% or Shs. 1501- per square meter whichever is higher.

Tariff No.	Tariff Heading	Import Duty
56.07	(same):	
	A. (same)	60% or Shs. 225/- per square metre whichever is higher.
	B. (same)	60% or Shs. 225/- per square metre whichever is higher.
	C. (same)	60% or Shs. 225/- per square metre whichever is higher.
57.09/12	(same):	
	A. (same)	20%
	B. (same)	60% or Shs. 225/- per square metre whichever is higher.
58.01	(same):	
	A. (same)	60% or Shs. 1,050/- per square metre whichever is higher.
	B. (same)	60% or Shs. 2,250/- per kg. whichever is higher.
58.02	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
58.03	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	60% or Shs. 2,250/- per kg. whichever is higher.
58.04	(same):	
	A. Cotton	60% or Shs. 150/- per square metre.
	B. Other	60% or Shs. 225/- per square metre whichever is higher.
58.05	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	60% or Shs. 2,250/- per kg. whichever is higher.
58.06	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	60% or Shs. 2,250/- per kg. whichever is higher.
58.07	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	60% or Shs. 2,250/- per kg. whichever is higher.
58.08	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	60% or Shs. 2,250/- per kg. whichever is higher.

"Tariff No.	Tariff Heading	Import Duty
59.01	(same): A. Cotton B. Other	60% or Shs. 1,050/- per kg. whichever is higher. 60% or Shs. 2,250/- per kg. whichever is higher.
59.02	(same): A. Cotton B. Other	60% or Shs. 1,050/- per kg. whichever is higher. 60% or Shs. 2,250/- per kg. whichever is higher.
59.03	(same): A. Cotton B. Other	60% or Shs. 150/- per square metre whichever is higher. 60% or Shs. 225/- per square metre whichever is higher.
59.04	(same): Twine cordage ropes, cables plaited or not	Free
59.05	(same): A. (same): (1) Knotted Fishing nets of stretched mesh sizes from 1.27 cm inclusive manufactured from nylon multifilament fibres (2) Other B. (same): Fruit tree and seed bed netting C. Other	Free Free Free 30% or 2,250/- per kg. whichever is higher";
59.06	(same): A. (same): (1) Cotton (2) Other	60% or Shs. 1,050/- per kg. 60% or Shs. 1,050/- per kg. whichever is higher.
59.07	(same): A. (same) B. (same)	20% or Shs. 225/- per kg. whichever is higher. 30% or Shs. 225/- per kg. whichever is higher.
59.08	(same)	30% or Shs. 225/- per kg. whichever is higher.
59.09	(same)	30% or Shs. 225/- per kg. whichever is higher.
59.10	(same)	30% or Shs. 225/- per kg. whichever is higher.
59.11	(same): A. (same) B. Other	30% or Shs. 2,250/- per kg. whichever is higher. 60% or Shs. 225/- per kg. whichever is higher.
59.12	(same)	30% or Shs. 225/- per square metre whichever is higher.
59.13	(same)	60% or Shs. 2,250/- per kg. whichever is higher.

	Tariff No.	Tariff Heading	Import Duty
59.14	A. (same):		
	1. Cotton	.....	30% or Shs. 1,050/- per kg. whichever is higher.
	2. Other	.....	30% or Shs. 2,250/- per kg. whichever is higher.
	B. (same)		
	1. Cotton	.....	30% or Shs. 1,050/- per kg. whichever is higher.
	2. Other	.....	30% or Shs. 2,250/- per kg. whichever is higher.
59.15	(same):		
	1. Cotton	.....	30% or Shs. 1,050/- per kg. whichever is higher.
	2. Other	.....	30% or Shs. 2,250/- per kg. whichever is higher.
	59.16	(same):	
	A. (same)		
	1. Cotton	.....	30% or Shs. 1,050/- per kg. whichever is higher.
	2. Other	.....	30% or Shs. 2,250/- per kg. whichever is higher.
	59.17	(same):	
A. Cotton		.....	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Other	.....	60% or Shs. 2,250/- per kg. whichever is higher.
	60.01	(same):	
A. Cotton		.....	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Others	.....	60% or Shs. 2,250/- per kg. whichever is higher.
	60.03	(same):	
A. Cotton		.....	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Others	.....	60% or Shs. 2,250/- per kg. whichever is higher.
	60.04	(same):	
A. (same)		.....	60% or Shs. 1,050/- per kg. whichever is higher.
B. (same)		.....	60% or Shs. 2,250/- per kg. whichever is higher.
1. (same)		.....	60% or Shs. 1,050/- per kg. whichever is higher.
	2. (same)	.....	60% or Shs. 2,250/- per kg. whichever is higher.
	60.06	(same):	
A. (same)		.....	60% or Shs. 1,050/- per kg. whichever is higher.
B. (same):			
1. (same)		.....	60% or Shs. 1,050/- per kg. whichever is higher.
	2. (same)	.....	60% or Shs. 2,250/- per kg. whichever is higher.
	C. (same)	.....	60% or Shs. 1,050/- per kg. whichever is higher.
	1. Synthetic	.....	60% or Shs. 2,250/- per kg. whichever is higher.



"Tariff No.	Tariff Heading	Import Duty
61.01	(same)	Free.
	A. (same):	
	B. (same):	
	1. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	2. Synthetic	60% or Shs. 2,250/- per kg. whichever is higher.
61.02	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Synthetic	60% or Shs. 2,250/- per kg. whichever is higher.
61.03	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. of other fibres	60% or Shs. 2,250/- per kg. whichever is higher.
61.04	(same):	
	A. Babies napkins of cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. 1. Other synthetic	60% or Shs. 2,250/- per kg. whichever is higher.
61.05	Handkerchiefs—(cotton)	60% or Shs. 1,050/- per kg. whichever is higher.
	Other fibres	60% or Shs. 2,250/- per kg. whichever is higher.
61.06	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Synthetic	60% or Shs. 1,050/- per kg. whichever is higher.
61.07	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Synthetic	60% or Shs. 2,250/- per kg. whichever is higher.
61.08	(same):	
	1. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	2. Synthetic	60% or Shs. 2,250/- per kg. whichever is higher.
	3. Other fibres	60% or Shs. 1,050/- per kg. whichever is higher.
61.09	(same): (of other fibres)	60% or Shs. 2,250/- per kg. whichever is higher.
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
62.01	(same):	
	A. Cotton	60% or Shs. 1,050/- per kg. whichever is higher.
	B. Synthetic	60% or Shs. 2,250/- per kg. whichever is higher.

"Tariff No.	Tariff Heading	Import Duty
62.02	(same):	
	A. (same):	
	1. (same)	60% or Shs. 150/- per square meter whichever is higher.
	2. (same)	60% or Shs. 150/- per square meter whichever is higher.
	3. (same)	60% or Shs. 225/- per square meter whichever is higher.
	4. (same)	60% or Shs. 225/- per square meter whichever is higher.
	5. (same)	60% or Shs. 150/- per square meter whichever is higher.
	B. Mosquito and sand fly nets	20% or Shs. 225/- per square meter whichever is higher.
	C. Mosquito covers	
	1. (a) Cotton	60% or Shs. 150/- per square meter whichever is higher.
	(b) Other fibres	60% or Shs. 150/- per square meter whichever is higher.
62.03	(same)	20%
62.04	(same)	60% or Shs. 2,250/- per kg. whichever is higher.
62.05	(same):	
	A. (same)	20% or Shs. 1,050/- per kg. whichever is higher.
	B. (same)	20% or Shs. 1,050/- per kg. whichever is higher.
	C. (same)	60% or Shs. 2,250/- per kg. whichever is higher.
63.01	(same)	60%
63.02	(same)	60%
84.15	C. (same)	Free

Amendment of the Third Schedule

10. The Third Schedule to the Customs Tariff Act, 1976, is amended in Part B by:—

(a) adding after item 5 under paragraph 21 the following new item 6—
“packing materials of any kind designed for packing goods for export”; and

(b) adding after paragraph 24 the following paragraph 25;

“Freight charges 25. 75 per centum of the freight element in air cargo transport”.

PART VAMENDMENT OF THE EAST AFRICAN CUSTOMS AND TRANSFER TAX
MANAGEMENT ACT, CAP. 27

11. This Part shall be read as one with the East African Customs and Transfer Tax Management Act, and shall be deemed to have come into operation on the 14th day of June, 1991.

Construc-
tion and
com-
mence-
ment

12. Section 48 of the East African Customs and Transfer Tax Management Act, is hereby amended-

Amend-
ment of
section 48

(a) in subsection (1) by deleting the words "two years of the date on which they were warehoused shall entered for re-warehousing" and substituting for them the following words-

"one year of the date on which they were warehoused shall be entered for rewarehousing upon a written application to the Commissioner; and

(b) in the proviso of subsection (2) by deleting the word "two" and substituting for it the word "one"

PART VI

AMENDMENT OF THE ENTERTAINMENT TAX ACT, 1970

13. This Part shall be read as one with the Entertainment Tax Act, 1970, and shall be deemed to have come into operation on the 14th day of June, 1991.

Construc-
tion and
com-
mence-
ment
Amend-
ment of
section 2

14. The Entertainment Tax Act is hereby amended-

(a) in section 2 in the definition "Minister" by deleting the word "finance" and substituting for it the words "local government"; and

(b) in subsection (1) of section 4 by deleting the words "The Principal Secretary to the Treasury" and substituting for them the following word-

"Every Accounting Officer for the Local Government Authority shall be the Commissioner of Entertainments Tax in respect to that local government."

PART VII

AMENDMENT OF THE LOCAL GOVERNMENT FINANCES ACT, 1982

15. This part shall be read as one with the Local Government Finances Act, 1982 and shall be deemed to have come into operation on the 1st July, 1991.

Construc-
tion and
com-
mence-
ment Acts
1982 No. 9

Amend-
ment of
section 6

16. Section 6(l) of the Local Government Finances Act, 1982 is hereby amended by adding the following new paragraphs-

- "(p) all moneys payable under the-Entertainment Tax Act, 1970 and collected within the boundaries of the urban area;
- (q) all moneys payable under the Hotel Levy Act, 1972 by the proprietor of guest houses within the boundaries of the urban area. -

Amend-
ment of
section 7

17. Section 7(1) of the Local Government Finances Act, 1982 is hereby amended by. adding the following new paragraphs-

- "(t) all moneys payable under the Entertainment Tax Act, 1970 and collected within the boundaries of the district council;
- (u) all moneys payable under the Hotel Levy Act, 1972 by the proprietor of guest houses and collected within the boundaries of the district council."

Amend-
ment of
section 8

18. Section 8(1) of the Local Government Finances Act, 1982 is hereby amended by adding the following new paragraphs-

- "(l) all moneys payable under the Hotel Levy Act, 1972 by guest houses and collected within the boundaries of the township;
- (m) all moneys payable under the Entertainment Tax Act, 1970 and collected within the boundaries of the township."

Amend-
ment of
section 9

19- Section 9(1) of the Local Government Finances Act, 1982 is hereby amended by adding the following new paragraphs-

- "(g) all moneys payable under the Entertainment Tax Act, 1970 and collected within the boundaries of the village;
- (h) all moneys payable under the Hotel Levy Act, 1972 by proprietors of guest houses and collected within the boundaries of the local government authority concerned."

"(i) all taxes imposed on sources of income excluded from the requirements of sections 57, 58 and 79 of the Income Tax Act, 1973 and of the following type below collected within the boundaries of villages and non major trading centres:

- (a) Retail businesses shillings 15,000/- pa
- (b) Milling shillings 20,000/-
- (c) Hulling shillings, 15,000/-
- (d) Charcoal business shillings, 15,000/-
- (e) Timber sales shillings 20,000/-
- (f) Butcheries shillings 10,000/-".

PART VIII

AMENDMENT OF THE ROADS TOLLS ACT, 1985

20. This part shall be read as one with the Roads Tolls Act, 1985, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the 14th day of June, 1991.

Construction and commencement Acts 1985 No. 13

21. The Second Schedule to the principal Act is hereby amended by deleting it and substituting for it the following:

Amendment of second Schedule

SECOND SCHEDULE

Section 4(5) -

TOLLS AT FUEL FILLING POINTS

Fuel	Rate of Toll
1. Super or Regular Petrol	Shs. 7. 00 per litre.
2 Diesel	Shs. 7. 00 per litre.

PART IX

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

12. This part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, and shall come into operation on the 1st day of July, 1991.

Construction and commencement Acts 1972 No. 21

23. Section 5 of the principal Act is amended in subsection (2) by deleting the full stop at the end of the last sentence and adding the following words and a full stop-

Amendment of section 5

..... or two percentum for each month and part of the month of delay on cumulative basis."

PART X

AMENDMENT OF THE PAY ROLL LEVY ACT, 1985

24. This part shall be read as one with the Payroll Levy Act, 1985 in this part referred to as the "principal Act" and shall come into operation on the 1st day of July, 1991.

Construction and commencement Acts, 1985 No. 42

- Amendment of short title 25. The principal Act is amended in the short title by deleting the word "payroll" and substituting for it the word "Housing"
- General amendment 26. The principal Act is amended generally by deleting the words "payroll levy" whenever they appear in the Act and substituting for them the words "Housing Levy"

PART XI

AMENDMENT OF THE INCOME TAX ACT, 1973

- Construction and commencement Acts, 1973 27- This part shall be read as one with the Income Tax Act, 1973 and shall be deemed to have come into operation on the 1st day of July, 1991, except where it is indicated otherwise.
- Addition of section 13C 28. The Income Tax Act, 1973 is hereby amended by adding the following new section 13C immediately after section 13B:-
- "Windfall tax 13C.- (1) For the purpose of this section-
 "dealer" means any person or body corporate whose business consists of purchasing petroleum and petroleum products on the world market and selling the same in Tanzania after or without processing;
 "Windfall profit" in relation to petroleum and petroleum products means the profit accruing as a result of the fall in the world market prices on which the domestic prices are pegged on the effective date as set out in paragraph (2) of this section.
 (2) With effect from the tenth day of September, 1990 there shall be charged, levied or collected in respect of petroleum and petroleum products imported and sold by a dealer, a windfall tax amounting to one hundred per centum of the windfall profit.
 (3) The Commissioner may from time to time by notice to the dealer determine the manner and time for the assessment and collection of the windfall tax payable under this section.
- Amendment of section 16 29. Section 16(2) of the Income Tax Act, 1973 is hereby amended by adding the following new paragraph (v)-
 "(v) any payroll levy paid under the Payroll Levy Act, 1985. "
- Amendment of section 17 30. Section 17 of the Income Tax Act, 1973, is hereby amended by adding the following new paragraph (g)-
 '6(g) any car benefit tax paid under Car Benefit Tax Act, 1991."
- Amendment of section 33 31. Section 33 of the Income Tax Act, 1973 is hereby amended by deleting sub-section (1A).

32. Section 34 of the section 34 Income Tax Act is hereby amended- Amend-
ment of
(a) in subsection (1) by inserting the following paragraph (g) (g) any section 34
insurance commission;

(b) in subsection (2) by inserting the following paragraph (c) (c) any
insurance commission."

33. Section 3413 of the income Tax Act, 1973 is hereby amended by adding the following subsection (2b)-

"(2b) Every person shall upon payment of any amount to a contractor or a tenderer in respect of any fee, charge or like consideration for goods supplied or services rendered, which is chargeable to tax, deduct from that amount tax at a rate of two percent of the gross amount payable"-

Provided that this section shall only apply to payments made by the Government, any Government agency, local government authority and parastatal institution.

34. Section 58 of the Income Tax Act, 1973 is amended in subsection Amend-
ment of
(1)- Section 58

(i) by deleting paragraph (b) of the proviso and by substituting there for the following new paragraph (b)-,

"(b) no person shall be required to furnish such a return if he has furnished a return under section 57;"

(ii) by deleting subsections (2) and (3) and substituting there for the following new subsections (2) and (3)-

(2) Approximative return of income for any year of income-

(a) shall be furnished by any person

(i) in a case to which- subsection (1) of section 31 of this Act, applies-
not later than three months after the commencement of the year of income to which such return relates.

(ii) in any other case, not later than the 31st March, in the year of income to which such return relates.

(b) shall contain an estimate-

(i) of the income of such person, including income deemed to be his under this Act, charged to tax, based on all the information, which he believes to be true, available to him at the date on which the return is made; but the estimate shall not be less than the finally settled income of that person for the preceding year of income; and

(ii) of the tax chargeable on such income -calculated by reference to the rates of tax appropriate to such person as are in force at the date of such return:

"Provided that the Commissioner may, in each case, after considering all facts and circumstances relevant to the case, accept any estimate less than the finally settled income of that person for the preceding year of income; and

(c) Shall include a declaration by such person or by the person in whose name he is assessable that such provisional return contains full and true estimates of his income and tax to the best of his knowledge and belief.

(3) Any person who might be required to furnish a provisional return of income and who has not received a notice under subsection (1) of this section within the period specified in paragraph (a) of subsection (2) of this section shall, within fourteen days of the expiration of such period, notify the Commissioner in writing that he has not received such notice.

Amend-
ment of
Section 99

35--(1) The provisions of this section shall come into operation on the first day of January, 1992.

(2) Section 99 of the Income Tax Act, 1973, is hereby amended-

(i) by deleting subsection (3);

(ii) by deleting subsection (4) and substituting there for the following new subsection (4)-

"(4) Where a provisional assessment is made on any person in accordance with section 80 the tax charged shall be payable in four equal quarterly installments-

(a) in any case to which section 31 applies not later than three months, six months, nine months and twelve months respectively, from the beginning of the accounting period; and

(b) in any other case, not later than 31st March, 30th June, 30th September, and 31st December respectively."

Amend-
ment of
Third
Schedule

36.-The Third Schedule is amended-

(a) in respect of the amount married relief by deleting the words

"sixty shillings per month" and by substituting there for the words "one hundred shillings per month";

(b) in respect of the "amount of child relief by deleting the words "ten shillings -per month" and substituting there for the words " fifty shillings per month

(c) in paragraph 3-

(i) by deleting the words "ten shillings and by substituting there for the words "nine shillings";

(ii) by deleting in sub-paragraph (a) the words "eleven shillings" and substituting there for the words "ten shillings";

(d) by inserting immediately after paragraph (b) the following new paragraph (c)-

(c) in respect of insurance commission, seven and one half per cent of the amount payable,

Amend-
ment of
Head B of
Third
Schedule

37. -The Third Schedule to the Income Tax, 1973, is hereby amended in item 1 of Head B by deleting the- table of rates of tax payable by individuals and substituting there for the following:-

<i>Monthly Income</i>	<i>Rate Payable</i>
Where such income does not exceed Shs. 3,250	NIL
Where such income exceeds Shs. 3,250/- but does not exceed Shs. 3,500/-	7½% of the amount in excess of Shs. 3,250/-.
Where such income exceeds Shs. 3,500/- but does not exceed Shs. 5,000/-	Shs. 18.75 plus 10% of the amount in excess of Shs. 3,500/-
Where such income exceeds Shs. 5,000/- but does not exceed Shs. 7,500/-	Shs. 168.75 plus 15% of the amount in excess of Shs. 5,000/-.
Where such income exceeds Shs. 7,500/- but does not exceed Shs. 10,000/-	Shs. 543.75 plus 17.5% of the amount in excess of Shs. 7,500/-
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 12,500/-	Shs. 981.25 plus 20% of the amount in excess of Shs. 10,000/-
Where such income exceeds Shs. 12,500/- but does not exceed Shs. 15,000/-	Shs. 1,481.50 plus 22% of the amount in excess of Shs. 12,500/-
Where such income exceeds Shs. 15,000/- but does not exceed Shs. 17,500/-	Shs. 2,043.75 plus 25% of the amount in excess of Shs. 15,000/-
Where such income exceeds Shs. 17,500/- but does not exceed Shs. 20,000/-	Shs. 2,668.75 plus 27.5% of the amount in excess of Shs. 17,500/-
Where Such income exceeds Shs. 20,000/- but does not exceed Shs. 22,500/-	Shs. 3,356.25 plus 30% of the amount in excess of Shs. 20,000/-
Where such income exceeds Shs. 22,500/- but does not exceed Shs. 25,000/-	Shs. 4,106.25 plus 35% of the amount in excess of Shs. 22,500/-
Where such income exceeds Shs. 25,000/-	Shs. 4,981.25 plus 40% of the amount in excess of Shs. 25,000/-

PART XII

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

38.- This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on 14th June, 1991.

Construction and commencement- Cap. 332

39.- The First Schedule to the Excise Tariff Ordinance is amended by substituting, except where the expression " (same)" appears, for the entries in the column headed "Goods" and the entries in the column headed "Rates of Excise Duty" opposite to the items shown in the column headed "Item" the following respective new entries:

Amendment of First Schedule

Item	Goods	Rate of Excise Duty
16.	(same)	
	B. (Same)	(same)
17.	(same)	30%
17.01	(same)	(same)
18.	(same)	(same)
19.	(same)	80%
20.	(same)	(same)
21.	(same):	
	B. (same)	80%
21.01	(same)	(same)
22.	(same):	
	A. (same)	(same)
	B. (same):	
	(1) (same)	(same)
	(2) (same)	(same)
	C. (same):	
	(1) (same):	
	(a) (same)	(same)
	(b) (same)	(same)
	(2) (same)	(same)
	D. (same)	(same)
	B. (same):	
	(1) (same)	(same)
	(2) (same)	(same)
	F. (same)	(same)
24.	(same):	
	A. (same)	(same)
	B. (same)	(same)
24.01	(same)	(same)
25.	(same):	
	B. (same)	(same)
26.	(same):	
	A. (same)	(same)
	B. (same)	(same)
27.	(same):	
	A. (same)	(same)
	B. (same)	(same)
28.	(same)	(same)
29.	(same):	
	A. (same)	(same)
	B. (same)	(same)
	C. (same)	80%
30.	(same)	(same)
31.	(same)	(same)
32.	(same)	(same)
33.	(same):	
	B. (same)	(same)
34.	(same):	
	A. (same)	(same)
	B. (same)	80%
35.	(same):	
	A. (Same)	30%
	B. (same):	
	(1) (same)	(same)
	(2) (same)	30%

Item	Goods	Rate of Excise Duty
36.	(same): B. (same): (1) (same) (2) (same)	(same) 30%
37.	(same): A. (same): (1) (same) (2) (same) B. (same) C. (same)	(same) (same) (same) 30%
38.	(same): A. (same) B. (same)	(same) 30%
39	(same)	30%
40	(same)	30%
41.	(same): A. (same) B. (same): (1) (same) (2) (same)	30% (same) (same)
42.	(same): A. (same) B. (same)	(same) (same)
43.	(same): A. (same) B. (same): (1) (same) (2) (same)	(same) (same) 10% Free
44.	(same): A. (same) B. (same): (1) (same) (2) (same)	(same) (same) 10% 30%
45.	(same): A. (same) B. (same): (1) (same) (2) (same)	(same) (same) 30%
46.	(same): A. (same): (1) (same) (2) (same): (a) (same) (b) (same) B. (same): (1) (same): (a) (same) (a) (same) (2) (same): (a) (same) (b) (same) (i) (same) (ii) (same)	(same) (same) 30% (same) 30% (same) 30% (same) (same)
47.	(same): A. (same): (1) (same) (2) (same)	(same) 80%

Item	Goods	Rate of Excise Duty
	B. (same):	
	(1) (same):	
	(a) (same)	
	(b) (same):	
	(i) (same)	(same)
	(ii) (same)	30%
	(2) (same):	
	(a) (same)	(same)
	(a) (same)	(same)
	C. (same):	
	(1) (same)	
	(2) (same):	
	(a) (same)	(same)
	(b) (same)	30%
48.	(same):	
	A. (same)	(same)
	B. (same):	
	(1) (same)	(same)
	(2) (same)	30%
49.	(same):	
	A. Khanga, kitenge and the like:	
	(1) of cotton:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	60%
	(2) of other fibres:	
	(a) If sales tax has been paid on materials	Nil
	(b) Other	60% plus 20/- per pair
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) of cotton	10%
	(b) of other fibres	60%
50.	(same):	
	A. If sales tax has been paid on materials	
	B. Other:	
	(1) of cotton	(same)
	(2) of other fibres	30%
51.	(same):	
	A. Baby napkins	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) of cotton	Free
	(b) of other fibres	10%
52.	(same):	
	A. If sales tax has been paid on materials	
	B. Other:	
	(1) of cotton	10%
	(2) of other fibre	30%

Item	Goods	Rate of Excise Duty
53.	(same):	
	A. (same):	
	(1) If sales tax has been paid on material	Free
	(2) Other	30
	B. (same):	
	(1) If sales tax has been paid on materials	Free
	(2) Other	30%
	C. (same):	
	(1) If sales tax has been paid on materials	Free
	(2) Other	30%
54.	(same):	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
55.	(same):	
	A. If sales tax has been paid on materials	Free
	B Other:	
	(1) of cotton	10%
	(2) of other fibres	30%
56.	(same):	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) of cotton	10%
	(2) of other fibres	30%
57.	(same):	
	A. (same):	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) of cotton	10%
	(b) of other fibres	30%
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) of cotton	10%
	(b) of other fibres	30%
58.	(same):	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(a) of cotton	10%
	(b) of other fibres	30%
59.	(same):	
	A. of cotton	10%
	B. of other fibres:	
	(1). Where the CIF or exfactory price exclu- sive of the sales tax does not exceed Shs. 50/- per blanket or rug	10%
	(2) Other	30%

Item	Goods	Rate of Excise Duty
60.	(same):	
	A. (same):	
	(1) of cotton:	
	(a) if sales tax has been paid on materials	Free
	(b) other	60%
	(2) of other fibres:	
	(a) if sales tax has been paid on materials	Free
	(b) other	60%
	B. (same):	
	(1) if sales tax has been paid on materials	Free
	(2) other	10%
	C. other:	
	(a) of cotton	30%
	(b) of other fibres	60%
61.	(same):	
	A. (same)	Free
	B. Other:	
	(1) if sales tax has been paid on materials	Free
	(2) other	30%

PART XIII

AMENDMENT OF THE BUSINESS NAMES REGISTRATION ORDINANCE

Construction and commencement Cap. 213

40. This part shall be read as one with the Business Names Registration Ordinance and shall be deemed to have come into operation on the 1st day of July, 1991.

Amendment of Second Schedule

41. The Second Schedule to the Business Names Registration Ordinance is hereby deleted and replaced by the following new Schedule:

SECOND SCHEDULE

Fees	Fees in Shs.
1. On application to register a business name	1,500/-
2. On application to register any alteration in particulars registered	1,500/-
3. For every inspection of the register	250/-
4. For an uncertified copy of an extract on the whole, of any document in the custody of the Registrar, per page or part of a page	400/-
5. For certifying any document or extract of a document	500/-
6. On application to register of Notice of cessation of business	600/-
7. For issue of duplicate certificate of any registration	400/-
8. For making out of time any application which is required to be made within a prescribed period, in addition to any other fee payable for every month or part of a month in default	300/-

PART XIV

AMENDMENT OF THE PATENTS ORDINANCE

42. This Part shall be read as one with the Patents Ordinance and shall come into operation on the 1st day of July, 1991.

Construc-
tion and
com-
mence-
ment
Cap. 217

43. The Second Schedule to the Patents Ordinance is hereby deleted and replaced by the following new Schedule:

Amend-
ment of
Second
Schedule

SECOND SCHEDULE

<i>Fees</i>	<i>Shs.</i>	<i>U.S. Dollars</i>
1. On application for registration of a patent	3,000/-	250
2. For registration of every assignment; transmission, licence, amendment, extension or registration after lapse of any letters patent including endorsement on certificate of registration	2,500/-	150

SECOND SCHEDULE

<i>Fees</i>	<i>Shs.</i>	<i>U.S. Dollars</i>
3. For publication of any matter in the <i>Gazette</i>	2,500/-	100
4. For each official search in the register	500/-	50
5. For each personal inspection of the register	500/-	50
6. For uncertified copy of document in the custody of the Registrar or of any extract therefrom for a single page or part thereof	1,000/-	50
7. For certifying any document or extract therefrom	1,000/-	50
8. For each correction or rectification of the Register under section 15	1,500/-	50
9. For issue of duplicate certificate of any registration	1,500/-	50

PART XV

AMENDMENT OF THE TRADE MARKS ORDINANCE

44. This Part shall be read as one with the Trade Marks Ordinance and shall be deemed to have come into operation on the 1st day of July, 1991.

Construc-
tion and
com-
mence-
ment
Cap. 394

45. Schedule I of the Trade Marks ordinance is hereby deleted and replaced by the following new Schedule:—

Amend-
ment of
Schedule I

SCHEDULE I

FEES

<i>Form No.</i>	<i>Service Rendered</i>	<i>Shs.</i>	<i>U.S. Dollars</i>
TM. 2	1. On application not otherwise charged to register a trade mark for specification of goods included in one class	5,000/-	125
TM. 2	1.a. On application to register a series of trade marks under section 24(2) for a specification of goods in one class	5,000/-	125
TM. 31	1b. On application to register a defensive trade mark for specification of goods not all included in one class	6,000/-	130
TM. 5	1c. On application under section 40 to register a certification trade mark for a specification of goods included in one class	5,000/-	125
TM. 5	1d. On application made at the same time under section 40 to register one certification trade mark for specification of goods not all included in one class	5,000/-	125
TM. 4	2. On request to the Registrar to state grounds of decision relating to an application to register a trade mark and materials used	5,000/-	125
TM. 6	3. On notice of opposition before the Register under section 21 for each application opposed, by opponent	7,000	135
TM. 7.	3a. On lodging a counter-statement in answer to notice of opposition under section 21, for each application; or in answer to a notice of opposition under any of the sections 29, 30, 35 and 36, by the proprietor in respect of each trade mark, or in answer to a notice of opposition under section 38 or section 39, for each application or conversion opposed by the proprietor	5,000/-	125
TM. 8	3b. On the hearing of each opposition under section 21, by the applicant and by opponent respectively; or on the hearing of an application under any of the section 29, 30, 35 and 36 by applicant and by proprietor respectively; or on the hearing of an opposition under section 38 or 39 by proprietor and by opponent respectively	5,000/-	125
TM. 36	3c. On notice of opposition to an application for registration of a certification trade mark for each application opposed, by the opponent	7,000	135
TM. 37	3d. On lodging a counter-statement in reply to a notice of opposition to an application for registration of a certification trade mark, for each application opposed by the applicant	5,000/-	125
TM. 38	3e. On hearing of each opposition to an application for registration of a certification trade mark, by the applicant or by the opponent respectively	2,000/-	238
TM. 9	4. For one registration of a trade mark not otherwise charged for specification of goods included in one class	5,000/-	125

<i>Item No.</i>	<i>Service Rendered</i>	<i>Shs.</i>	<i>U.S. Dollars</i>
TM. 9	4a. For one registration of a series of trade marks under section 24(2) for a specification of goods included in one class	5,000/-	125
TM. 9	4a. For the first mark and for every mark of series	500/-	115
TM. 9	4b. For registration under section 40 of a certification trade mark, for specification of goods include in one class	5,000/-	125
TM. 9	4c. For registration upon application made at the same time of one certification trade mark, under section 40, for specification of goods not all included in one class	5,000	125
TM. 9	4d. For one registration of a defensive trade mark for a specification of goods included in one class	5,000	125
TM. 9	5. Upon each addition to the registered entry of trade mark of a noticed that the mark is associated with a newly registered mark	500/-	60
TM. 18	5a. On an application to dissolve the association between registered trade marks	5,000/-	125
TM. 48	6. On application to register a registered user of a registered trade mark, in respect of goods within specification thereof	6,000/-	130
TM. 48	6a. On application to register the same registered user of more than one registered trade mark of the same registered proprietor in respect of goods within the respective specification thereof and subject to same condition and restrictions in each case— For the first mark	6,000/-	130
	And for every other mark of the proprietor included in the application and statement of case	500/-	100
TM. 49	6b. On application by the proprietor of more than one trade mark under paragraph (a) section 31(8) to vary the entry of a registered user thereof:—	6,000/-	130
TM. 49	6c. On application by the proprietor of a single trade mark, under section paragraph (a) of section 31(8) to vary the entries of a registered trade mark thereof	6,000/-	130
	For the first mark		
	And for every other mark of the proprietor for which the same user is included in the application .	500/-	115
	6d. On application by the proprietor or registered of a single trade mark under paragraph (b) of section 31(8) for cancellation of the entry of a registered user thereof	6,000/-	130
	6e. On application by proprietor of more than one trade mark under paragraph (b) of section 31(8) to vary the entries of a registered user thereof for the first mark	6,000/-	130

Form No.	Service Rendered	Shs.	US. Dollars
TM. 49	And for every other mark of the proprietor for which the same user is registered, included in the application		
TM. 50	6f. On application by the proprietor or registered user of a single trade mark under paragraph (b) of section 31(8) for cancellation of entry of a registered user thereof	6,000	130
TM. 50	6g. On application by the proprietor of registered user of more than one trade mark under paragraph (b) of section 31(8) for cancellation of the entries of a registered user thereof	6,000	130
	For the first mark		
	And for every other mark of proprietor for which the same user is registered included in the application	500/-	115
TM. 51	6h. On application, under paragraph (c) of section 31(8) to cancel the entry of a registered user of a single trade mark	12,000/-	200
TM. 51	6i. On application under paragraph (c) of section 31(8) to cancel the entries of a registered user of more than one trade mark	6,000/-	130
	For the first mark		
	and for every other mark of the same application ..	300/-	115
TM. 52	6j. On notice under section 31(9) and rule 100, of intention to intervene in one proceeding for the variation or cancellation of entries of a registered user of trade marks	5,000/-	125
TM. 47	7. On request to enter in the register and advertise a certificate of validity, under section 47 and rule 88	5,000/-	125
	for the first registration certified and for every other registration certified in the same certificate ...	300/-	115
TM. 13	7a. On application, under section 32(4) and rule 76 for extension of time for registration of a Corporation as a subsequent proprietor of a trade mark on one assignment		
	Not exceeding two months	5,000/-	125
	Not exceeding four months	5,000/-	125
	Not exceeding six months	14,000/-	250
TM. 40	8. On application for certificate of the registrar under section 25(5) and rule 79 for the first Mark proposed to be assigned	5,000/-	125
	And every other mark of the same proprietor included in that assignment	300/-	115
TM. 40	8a. On application for approval of the Registrar under section 25(6) and Rule 79 — For the first mark	5,000/-	125
	and for every other mark of the same transfer	300/-	115

Form No	Service	Rendered	Shs.	US. Dollars
TM. 42	8b. On application for directions by the Registrar for advertisement of assignment of trade marks in use, without goodwill, in respect of one devolution of title.			
TM. 42	Not exceeding one month		2,500/-	120
	Not exceeding two months		6,000/-	130
	Not exceeding three months		8,000/-	160
TM. 14	9. If made after expiration of six months but within twelve months from the date of acquisition of proprietorship or the coming into force of these Rules		7,000/-	135
TM. 14	For the first mark		7,500/-	140
TM. 15	And for every other mark		300/-	60
TM. 20	10. On application to change the name or description of a proprietor or a registered user of a single trade mark where has been not change in the proprietorship or in the Identity of the user		4,000/-	120
TM. 20	10a. On application to change the name or description of a proprietor or a registered user or more than one trade mark standing in the same name where there has been no change in the proprietorship or in the Identity of the user, the change being the same in each case — For the first mark		2,000/-	110
TM. 10	11. For renewal of registration of a series of Trade Marks under Section 24(2) at the expiration of the last registration		5,000/-	125
TM. 10	11a. For renewal of registration of a series of trade marks under section 24(2) at the expiration of last registration For the first mark		1,000/-	60
TM. 10	11b. For renewal of registration of the same certificate trade mark with the same date for goods in more than one class In respect of every class		5,000/-	125
TM. 11	11c. Addition fee under rule 67		4,500/-	125
TM. 12	11d. Restoration fee under rule 68		5,000/-	125
TM. 24	12. On an application to Registrar for leave to add to or alter a single registered trade mark		5,000/-	125
TM. 24	12a. On an application to the Registrar for leave to add to or alter more than one registered trade mark of same proprietor being identical marks, the addition or alteration to be made, in each case, being the same For the first mark		5,000/-	125
	For every other mark		2,500/-	100
TM. 45	12b. On notice of opposition to application for leave to add to or alter registered trade marks, every each application opposed		8,000/-	150

Form No	Service	Rendered	Shs.	US. Dollars
TM. 17	13. For altering one or more entries of the trade or business address of a registered Proprietor of registered user of a trade mark where address in each case is the same and is altered in the same way (unless exempted from fee under rule 81)			
	For the first entry		4,000/-	120
	And for every other mark		1,000/-	50
TM. 46	14. For every entry of register or a rectification thereof or an alteration therein, not otherwise charged		5,000/-	125
TM. 21	15. For cancelling the entry or part of a trade upon the register on the application of the registered proprietor of the trade mark		5,000/-	125
TM. 25	16. On application under any of the section 29, 30 and 36 for rectification of the register or removal of trade mark from the register		5,000/-	125
TM. 26	16a. On application for leave to intervene in proceeding under any of the section 29, 30, 35 and 36 for rectification of the register or removal of trade mark from the register		5,000/-	125
TM. 19	17. On request, not otherwise charged for correction of clerical error or for permission to amend application .		2,000/-	100
TM. 23	18. On request by registered proprietor of a trade mark for entry of disclaimer or memorandum in the register		1,200/-	60
TM. 23	19. On application to the Court under section 93 to expunge or vary the registered of certification trade mark or to certification trade marks of same registered proprietor where the regulations are substantially the same		6,000/-	130
TM. 34	19a. On request to the Registrar by the registered proprietor of a certification trade mark to permit alteration of the deposited regulations thereof for the regulations of one such registration		1,200/-	60
TM. 34	For the same or substantially the same regulation of each registration proposed to be altered in same way and included in same request		1,200/-	60
TM. 43	20. On application by the registered proprietor under rule 6, for conversion of specification		5,000/-	125
TM. 44	20a. On notice of opposition to conversion on the specification or specification of a registered trade mark or registered trade marks for one mark		8,000/-	140
	For every other mark of the same proprietor having the same specification		1,200/-	60
TM. 27	21. For a search under section 114 in respect of one class			
	Without application for Registrar's advice under Rule 20		3,000/-	110
	With application for the Registrar's advice under Rule 20		4,000/-	120

Form No.	Service Rendered	Shs.	US. Dollars
TH. 28	22. On request for the Registrar's advice under Rule 20 for each trade mark submitted in respect of one class .	4,000/-	120
TM.30	23. For certificate of the Registrar (other than certificate under section 22(2) of the registration of a trade mark)	5,000/-	125
TM.30	23a. For certificate of the Registrar (other than certificate under section 22(2) of the registration of a series of a trade mark under section 24(2)	5,000/-	125
TM.32	24. For cancelling or making one or more entries of an address for service of a registered proprietor or a registered user of a trade mark (except where the address for service is changed by a local authority, without change of premises) where the address in each case in the same, on application made after the registration in each case	1,200/-	60
	For the first entry	600/-	30
TM.32	24a. For altering one or more entries of an address for service in the register (except where the address for service is changed by a local authority, without change of premises) included in each case are the same		
	For the first entry	1,200/-	60
	And for every other entry	600/-	30
TM.32	25. For inspection register or notice of opposition, counter-statement or decision in connection with any opposition or application for rectification of the register relating to any particular trade mark	600/-	30
TM.32	26. For permission to search amongst the classified representations of trade marks, for every class	600/-	30
TM.32	27. For uncertified copies of documents—		
	(i) For every page or part of a page	600/-	30
	(ii) For certifying documents or extracts	1,200/-	60
TM.32	27a. For duplicate copy Certificate of Registration	2,000/-	80
TM.32	28. For advertisement in the Gazette of any application or matter	2,000/-	35
TM.32	39. For extra space in the Gazette advertisement, in case where the printing block for the trade mark does not exceed 3 inches in breadth		
	For every inch or part of an inch over 2 inches in depth	600/-	30
	Exceeds 3 inches in breadth but does not exceed 2 inches in depth	2,000/-	40
	And for every inch or part of an inch over 2 inches in depth	2,000/-	40

PART XVI

AMENDMENT OF THE SALES TAX ACT, 1976

Construc-
tion and
commence-
ment
Acts, 1976
No. 13

46. This Part shall be read as one with the Sales Tax Act, 1976 and shall be deemed to have come into operation on the 13th day of June, 1991.

Amend-
ment of
section 6

47. The principal Act is amended by adding immediately below subsection (2) the following subsection—

“(3) Where any person who is liable to pay tax under this provision but the payment of such tax is deferred to a later date or that payment is effected by way of instalments after the due date the deferred tax or instalments will be levied with an interest at a rate to be determined by the Minister.

Amend-
ment of
First
Schedule

48. The First Schedule to the principal Act is hereby amended by substituting, save where the expression “(same)” appears for the entries in the column headed “Sales Tax” opposite the following Tariff numbers the following respective entries:

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Sales Tax Rate</i>
17.01	Beat sugar and cane sugar, solid:	
	B. Other	20%
19.07	Bread, ships biscuits and other ordinary bakers, nor containing sugar, honey, eggs, fats, cheese or fruit:	
	B. Other	Free
22.01	Waters including spa waters and aerated waters; ice and snow:	
	A. Spa waters and aerated waters	30%
	B. Other	30%
22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, not including fruit and vegetables following within heading No. 20.07	
	A. Lemonade flavoured spa waters and flavoured aerated waters and flavoured aerated waters	30%
	B. Other	30%

Tariff No.	Tariff Heading	Sales Tax
40/11	Ruber tyres, Tyre cases Interchangeable tyres . etc —	
	A. For Motor Vehicles:	
	(i) For Agricultural Tractor	Free
	(ii) For the Motor Vehicles Under 87.01B, 87.62C, D and E, 87.63A and D and 84.23 .	20%
	(iii) Other	30%
	B. Other	30%
51.01/03	Yarn of Man-Made: Fibres (continuous) etc —	
	A. For the Manufacture of fishnets Fruit-tree and seed be netting and mosquito netting	Free
	B. Other	30%
51.04	Woven Fabrics of Man-made fibres (continuous) etc —	
	A. Tyres Cords	20%
	B. Other	30%
52.02	Metalised Varn etc 30%	
	Woven Fabrics of Metal etc 30%	
53.01/05	Sheep's or Lamb's Wool etc 40%	
53.06/10	Yarn of Sheep's Lamp's Wool etc 40%	
53.11/13	Woven fabrics of Sheep's Wool 40%	
54.01/02	Flax and ramre etc Free	
54.03/04	Flax or ramre Varn 40%	
	Woven fabrics of flax etc 20%	
	A. Canvas	20%
	B. Other	30%
55.05/06	Cotton Yarn:	
	A. For the Manufacture of baby Napkins	Free
	B. Other	20%
55.07/09	Woven Fabrics of Cotton:	
	A. Grey and Unbleached	30%
	B. Gauze:	
	(i) For the Manufacture of bandages falling under CCCN 30.04	Free
	(ii) Other	30%
	C. Canvas	20%
	D. Kitenge, Khanga and the like in the piece	30%
	E. Drills, Twills and Lines	30%
	F. Other	30%
56.01/04	Man Made fibres (discontinuous) and waste ... etc 30%	

Tariff No.	Tariff Heading	Sales Tax
56.05/06	Yarn of Man-Made fibres (discontinuous or Waste):	
	A. For the Manufacture of fishnets, fruit tree and seed bed netting and mosquito netting	Free
	B. Other	30%
56.07	Woven fabrics of Man-Made fibres (discontinuous waste):	
	A. Tyre Cards	20%
	B. Other	30%
57.05/08	Yarn of hamp of jute or of other vegetable textile fabrics	40%
57.09/12	Woven fabrics of hamp of jute	
	A. Hessian and sacking (not including matting) ..	Free
	B. Other	30%
58.01	Carpets, Carpeting and rugs, knotted (made up or not)	30%
58.02	Other Carpets, Carpeting rugs, mates and matting	30%
58.03	Tapestries, hand made	
	the type Gobilins, flanders	30%
58.04	Woven pile fabrics and Clonille fabrics	30%
58.05	Various woven fabrics and narrow fabrics	30%
58.06	Woven labels, badges and the like	30%
58.07	Chenille Yarn	30%
58.08	Tulie and other net fabrics etc:	
	A. White of a kind suitable for use as mosquito and sandfly netting	
	B. Other	30%
58.09/10	Tulie and other net fabrics. . . figures	Free
59.01	Wadding and articles of wadding	Free
59.02	Felt and articles of fets	
	A. If sales tax has been paid on materials	Free
	B. Other	40%
59.03	Bonded fabrics	
	A. If sales tax has been paid on materials	Free
	B. Other	40%
59.04	Twine, Cordage	Free
59.05	Nets and netting made of twine, cordage or rope	Free
	A. Fishing nets and netting:	
	(1) Knotted gill fishing nets of two ply to fifteen-ply of stretch meshes 1.27Cm, to 12.7Cm manufactured from man-made multi-filament fibres	Free,

Tariff No.	Tariff Heading	Sales Tax
	(2) Other	20%
	B. Fruit tree and seed-bed netting	Free
	C. Other	30%
59.06	Other articles made of Yarn, twine, cordage, etc.:	
	A. Loading slings	Free
	B. Other	20%
59.07	Textile fabrics coated	etc.
	A. Bookbinding fabrics	20%
	B. Other	30%
59.08	Textile fabrics, Impregnated	etc
59.09	Textile fabrics loated	etc
59.10	Line leum and materials prepared on a textile base	etc
59.11	Rubberised textile fabrics other than	etc.
	A. Electrical Insulating tape	Free
	B. Other	40%
59.12	Textile fabrics otherwise Impregnated	40%
59.13	Elastic fabrics and treatmings	etc
59.14	Wicks of Woven, pluted or knitted	etc
59.16	Transimission, caveyor of elevetor belts	etc
59.17	Textile fabrics and textile articles of kind commonly used in machinery:	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(i) Textile for machinery or plant	20%
	(ii) Other	30%
60.01	Knitted or crocheted fabrics etc.:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
60.02	Gloves, Mitters and mits	etc.
	A. If sales tax has been paid on materials	Free
	B. Other	30%
60.03	Stockings understockings socks, article	etc.
	A. If sales tax has been paid on materials	Free
	B. Other	30%
60.04	Under garments, Knitted or crocheted	etc.
	A. If sales tax has been paid on materials	Free
	B. Other	30%
60.05	Outer garments and other articles	etc.
	A. If sales tax has been paid on materials	Free
	B. Other	30%

Tariff No.	Tariff Heading	Sales Tax
60.06	Knitted or Crocheted fabric and articles there- of etc.:	
	A. Fabrics	30%
	B. Articles:	
	(i) If sales tax has been paid on materials	Free
	(ii) Other	30%
61.01	Men's and boy's outer garments:	
	A. Diving suits other than sports clothing	Free
	B. Other:	
	(1). If sales tax has been paid on materials	Free
	(2) Other	30%
61.02	Women's, girls and infants outer garments:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.03	Men's and boy's undergarments including Col- lars etc.	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.04	Women's, girls and infant's undergarments:	
	A. Baby napkins	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	30%
61.05	Handkerchiefs:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.06	Shaws, Scarves, Mufflers martillas veil and the like:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.07	Ties, bow ties and sravats:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.08	Collars, tuckers, fillals etc.	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.09	Corsets, Corset belts etc.	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.10	Gloves, Mittens, Mitts stockings, socks etc.	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
61.11	Made up accessories for articles of apparel ... etc.	
	A. If sales tax has been paid on materials	Free
	B. Other	30%

Tariff No.	Tariff Heading	Sales Tax
62.01	Travelling rugs and blankets Bed-linen, table linen etc.	30%
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) Mosquito and sandfly net	Free
	(2) Other	30%
62.03	Sacks and Bags of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails Wavings sunblinds, tents and camping goods:	
	A. If sales tax has been paid on materials	Free
	B. Other	30%
62.05	Other made-up textile articles (including dress partens):	
	A. Surgeon face masks	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	30%
63.01	Clothing, Clothing accessories showing signs of appreciable wear imported in bulk ... etc.	
	A. If sales tax has been paid when new	Free
	B. Other	30%
63.02	Used or new rags, scrap twine, Cordage etc.	30%
84.15	Refrigerators and Refrigerating equipments (Electrical and another):	
	A. For dairying and fishing	20%
	B. For Industrial use	20%
	C. Other	20%
	(i) Coolers for soda	Free
	(ii) Others	40%

49. The principal Act is amended in the Second Schedule by adding subparagraph (c) immediately paragraph 8(b)—

“(c) one motor vehicle which Tanzanian has owned and used outside Tanzania for at least twelve months (excluding the period of the voyage in the case of shipments;”

Amendment of the Second Schedule

PART XVII AMENDMENT OF THE VIDEO BUSINESS REGULATION TAX ACT, 1988

50. This Part shall be read as one with the Video Business Regulation Tax Act, 1988 in this Part referred to as the principal Act and shall be deemed to have come into operation on the 14th day of June, 1991.

Construction and commencement Acts, 1988 No. 10

Amend-
ment of
section 4

51. The principal Act is amended in section 4 by adding the following new section:

“Registra-
tion and
imposi-
tion of
fees on
Satellite
Dish An-
tenna

4A.—(1) An application for registration and ownership of a video satellite Dish Antenna shall be made to the District Revenue Officer for the District in which the applicant resides.

(2) Subject to subsection (1) there shall be charged, levied and paid on every Satellite Dish Antenna a registration fee at a rate specified in paragraph C of the Schedule to this Act.

(3) In this section Satellite Dish Antenna includes such antenna for use in TV sets”.

Amend-
ment of
Schedule

52. The Schedule to the principal Act is amended—

- (a) in Part A which relates to registration fee by deleting the figure “Shs. 30,000/-” and substituting for it the new figure of “Shs. 100,000/-”;
- (b) in Part B which relates to video tax by deleting the figure “Shs. 20/-” and substituting for it the figure “Shs. 30”;
- (c) by adding the following new paragraph immediately below paragraph B—
“C. SETELLITE DISH ANTENNA Fees for ownership of a registered Satellite Dish Antenna per annum Shs. 50,000/-”

PART XVIII

AMENDMENT OF THE HOTEL LEVY ACT, 1972

Construc-
tion and
com-
mence-
ment
Acts, 1972
No. 23

53. This Part shall be read as one with the Hotel Levy Act, 1972, and shall be deemed to have come into operation the 1st day of July, 1991.

Amend-
ment of
section 2

54. Section 2 of the Hotel Levy Act, 1972, is amended by:

- (a) deleting the definition of the word “hotel” and substituting for it the following new definition:

“hotel” means any establishment intended for the reception of travellers or visitors who may choose to stay in that establishment and carried on with a view to profit or gain, but does not include:

- (a) any such establishment which has accommodation for less than ten guests;

(b) any such establishment which provides sleeping accommodation only or only in dormitories but have no regular meals; or

(c) any Government rest house”;

(a) adding immediately after the word “guest”, the following new definition “guest house” means any establishment intended for the reception of travellers or visitors who may choose to stay in that establishment, and carried on with a view to profit or gain, and includes:

(a) any such establishment which has accommodation for less than ten guests;

(b) any such establishment which provides sleeping accommodation only or only in dormitories but have no regular meals; and

(c) does not include the Government rest house.

55. Subsection (1) of section 4 of the Hotel Levy Act, 1972 is amended by substituting the words “seventeen and a half percentum” for the words “twenty percentum”.

Amendment of section 4(1)

56. The Hotel Levy Act, 1972 is amended by adding a new section 4A between section 4(1) and section 5 and the new section reads:

Addition of section 4A

“4A.—(1) The Levy payable—

(a) by an hotel owner shall be due to the Treasury;

(b) by a guest house owner shall be due to the Local Government Authorities responsible for the area in question.

(2) The word “Commissioner” under this section includes the Principal Secretary responsible for Local Government.

57. In this Act where the word “hotel” appears in regard with hotel levy, add the words “or guest house”, immediately after that word “hotel”.

General amendment

PART XIX

AMENDMENT OF THE STAMP DUTY ACT, 1972

58. This part shall be read as one with the Stamp Duty Act, 1972 in this part referred to as the principal Act and shall be deemed to have come into operation on the 1st day of July, 1991.

Construction and commencement Acts, 1972 No. 20

59. Section 9 of the Principal Act is hereby amended—

Amendment of section 9

- (a) by deleting the whole of subsection (1) and substituting for it the following:—

“(1) Every businessman who makes a yearly sales turn over of not less than shillings 1,000,000/- shall, enter into an agreement in writing with the Principal Secretary 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 sum of money received by such person during such period, save that where under this section a person not required to enter into Agreement shall pay a stamp duty of shillings 7/50 for every shillings 1,000/-.

(2) Any person who enters into an agreement with the Principal Secretary but whose yearly sales turn over is less than shillings 250,000/- shall pay a special stamp duty of shillings 100/- per month.”;

- (b) by re-numbering subsections (2)—(7) as (3)—(8);
 (c) by deleting the figure “five” which appears in the first line of subsection 8;
 (d) by amending the re-numbered subsection (4) which is now subsection (5) as follows:—

“by deleting the fullstop at the end of the last sentence and adding the following words “. . . plus two per centum cumulative rate per month or part thereof during which compounded duty remains unpaid.”

Amend-
ment of
section 10

60. Subsection (3) of section 10 is amended by deleting the colon “:” at the end of the sixth line and adding the following words “. . . plus two per centum cumulative rate per month or part thereof during which such compounded duty remains unpaid”

Passed in the National Assembly on the eighth day of August, 1991.

.....*M. M. Winced*.....
 Clerk of the National Assembly