

THE UNITED REPUBLIC OF TANZANIA



No. 17 OF 1995

I ASSENT,

President

18/10/95

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

[.....]

ENACTED by the Parliament of the United Republic of Tanzania

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Finance Act, 1995. Short title

2. The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the Parts concerned. Commence- ment

PART II
AMENDMENT OF THE CUSTOM
TARIFF ACT, 1976

Construc-
tion
Commence
ment
Act No. 12
of 1976

3. This Part shall be read as one with the Customs Tariff Act, 1976, in this Part referred to as "the principal Act," and shall be deemed to have come into operation on the 16th day of June 1995.

General
amendment

4. The principal Act is amended generally by deleting the rate of 50% import duty in relation to all entries appearing under the column titled "import duty" and substituting for them in each case the rate 40%.

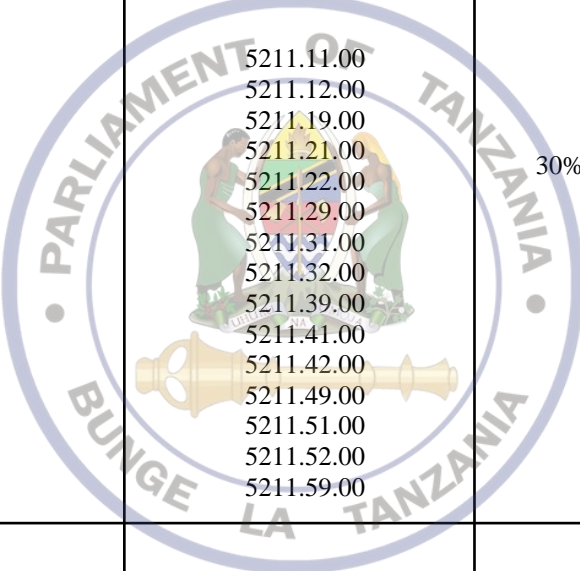
Amendment
of
the First
Schedule

5. The First Schedule to the principal Act is hereby amended in Chapters 10, 11, 15 and 17 by substituting for them entries under the columns import duty the following respective entries:-

Head	Tariff Code	Import Duty
10.01	1001.10.90 1001.90.90	20% 20%
10.06	1006.10.90 1006.20.00 1006.30.00 1006.40.00	20%
11.01	1101.00.90	20%
15.07	1507.10.00 1507.90.00	20%
15.08	1508.10.00 1508.90.00	20%
15.09	1509.10.00 1509.90.00	20%

Head	Tariff Code	Import Duty
15.10	1510.00.00	20%
15.11	1511.10.00 1511.90.00	20%
15.12	1512.10.00 1512.19.00 1512.21.00 1512.29.00	20%
15.13	1513.11.00 1513.19.00 1513.21.00 1513.29.00	20%
15.14	1514.10.00 1514.90.00	20%
15.15	1515.11.00 1515.19.00 1515.21.00 1515.29.00 1515.30.00 1515.40.00 1515.50.00 1515.60.00 1515.90.00	20%
15.16	1516.10.00 1516.20.00	20%
15.17	1517.10.00 1517.90.00	20%
15.18	1518.00.00	20%
17.01	1701.11.19} 1701.12.19} 1701.12.99} 1701.99.10} 1701.99.90}	
30.02	3002.20.00 3002.31.00	5%
50.07	5007.10.00 5007.20.00 5007.90.00	30%

51.11	5111.11.00 5111.19.00 5111.20.00 5111.30.00 5111.90.00	30%
51.12	5112. 11. 00 5112.19.00 5112.20.00 5112.30.00 5112.90.00	30%
51.13	5113. 00.00	30%
52.08	5208.11.00 5208.12.00 5208.13.00 5208.19.00 5208.21.00 5208.22.00 5208.23.00 5208.29.00 5208.31.00 5208.32.00 5208.33.00 5208.39. 00 5208.41.00 5208.42. 00 5208.43.00 5208.49.00 5208.51.00 5208.52. 00 5208.53.00 5208.59.00	30%
5209	5209.11.00 5209.12.00 5209.19.00 5209.11.00 5209.22.00 5209.29.00 5209.31.00 5209.32.00 5209.39.00 5209.41.00 5209.42.00 5209.43.00 5209.49.00 5209.51.00 5209.59.00	30%

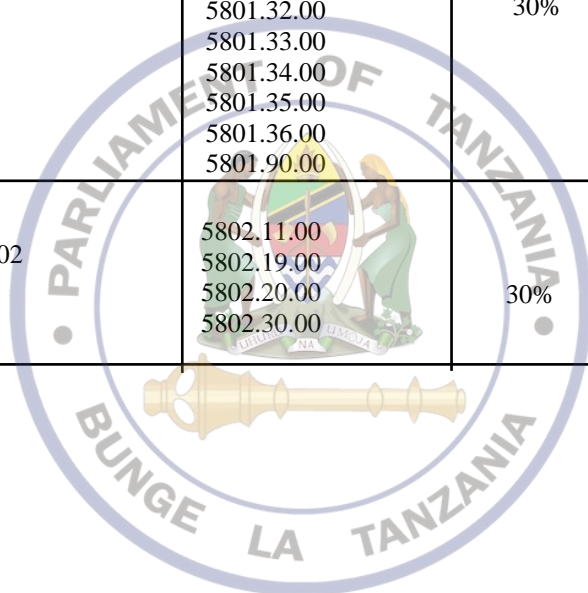
52.10	5210.11.00 5210.12.00 5210.19.00 5210.21.00 5210.22.00 5210.29.00 5210.31.00 5210.32.00 5210.39.00 5210.41.00 5210.42.00 5210.49.00 5210.51.00 5210.52.00 5210.59.00	30%
52.11	 5211.11.00 5211.12.00 5211.19.00 5211.21.00 5211.22.00 5211.29.00 5211.31.00 5211.32.00 5211.39.00 5211.41.00 5211.42.00 5211.49.00 5211.51.00 5211.52.00 5211.59.00	30%
52.12	5212.11.10 5212.11.90 5212.12.10 5212.12.90 5212.13.10 5212.13.90 5212.14.00 5212.15.10 5212.15.20 5212.15.90 5212.21.10 5212.21.90 5212.22.10 5212.22.20 5212.22.90 5212.23.10 5212.23.90 5212.24.00 5212.25.10 5212.25.20 5212.25.90	30%

53.09	5309.11.10 5309.11.90 5309.19.10 5309.19.90 5309.21.10 5309.21.90 5309.29.10 5309.29.90	30%
53.10	5310.90.90	30%
53.11	5311.00.00	30%
54.07	5407.10.00 5407.20.00 5407.30.00 5407.41.00 5407.42.00 5407.43.00 5407.44.10 5407.44.90 5407.51.00 5407.52.00 5407.53.00 5407.54.10 5407.54.90 5407.60.00 5407.71.00 5407.72.00 5407.73.00 5407.74.10 5407.74.90 5407.81.00 5407.82.00 5407.83.00 5407.84.10 5407.84.90 5407.91.00 5407.92.00 5407.93.00 5407.94.10 5407.94.90	30%
54.08	5408.10.00 5408.21.00 5408.22.00 5408.23.00 5408.24.10 5408.24.90 5408.31.00 5408.32.00 5408.33.00 5408.34.10 5408.34.90	30%

55.12	5512.11.00 5512.19.00 5512.21.00 5512.29.00 5512.91.00 5512.99.00	30%
55.13	5513.11.00 5513.12.00 5513.13.00 5513.19.00 5513.21.00 5513.22.00 5513.23.00 5513.29.00 5513.31.00 5513.32.00 5513.33.00 5513.39.00 5513.41.10 5513.41.90 5513.42.00 5513.43.10 5513.43.90 5513.49.10 5513.49.90	30%
55.14	5514.11.00 5514.12.00 5514.13.00 5514.19.00 5514.21.00 5514.22.00 5514.23.00 5514.29.00 5514.31.00 5514.32.00 5514.33.00 5514.39.00 5514.41.10 5514.41.90 5514.42.00 5514.43.10 5514.43.90 5514.49.10 5514.49.90	30%

55.15	5515.11.10 5515.11.90 5515.12.10 5515.12.90 5515.13.00 5515.19.10 5515.19.90 5515.21.90 5515.22.00 5515.29.10 5515.29.90 5515.91.10 5515.91.90 5515.92.00 5515.99.10 5515.99.90	30%
55.16	5516.11.00 5516.12.00 5516.13.00 5516.14.10 5516.14.90 5516.21.00 5516.22.00 5516.23.00 5516.24.10 5516.24.90 5516.31.00 5516.32.00 5516.33.00 5516.34.10 5516.41.00 5516.42.00 5516.43.00 5516.44.10 5516.44.90 5516.91.00 5516.92.00 5516.92.00 5516.93.00 5516.94.10 5516.94.90	30%

58.01	5801.10.00 5801.21.00 5801.22.00 5801.23.00 5801.24.00 5801.25.00 5801.26.00 5801.31.00 5801.32.00 5801.33.00 5801.34.00 5801.35.00 5801.36.00 5801.90.00	30%
58.02	5802.11.00 5802.19.00 5802.20.00 5802.30.00	30%



58.03	5803.10.90 5803.90.10 5803.90.20 5803.90.30 5803.90.40 5803.90.90	30%
58.08	5808.10.00 5808.90.00	30%
58.09	5809.00.00	30%
58.10	5810.10.00 5810.91.00 5810.92.00 5810.99.00	30%
60.01	6001.10.90 6001.21.90 6001.22.90 6001.29.90 6001.91.90 6001.92.90 6001.99.90	30%
60.02	6002.10.90 6002.20.90 6002.30.90 6002.41.90 6002.42.90 6002.43.90 6002.49.90 6002.91.90 6002.92.90 6002.93.90 6002.99.90	30%
63.08	6309.00.90	30%

6. The First Schedule to the principal Act is hereby amended in chapter 1, 42, 43, 59, 68, 70, 71, 3, 76, 82, 84, and 85 by substituting for them entries under the column import duty the following respective entries.

Head	Tariff Code	Import Duty
01.01	0101.11.00	5%
01.02	0102.10.00	5%
01.03	0103.10.00	5%
01.05	0105.11.00) (Parent Stock) 0105.91.00)	5%
42.06	4206.90.10	5%
43.02	4303.90.10	5%
59.11	5911.10.91 5911.20.91 5911.31.91 5911.32.91 5911.40.91 5911.90.91	5%
68.13	6813.90.30 6815.10.20 6815.20.20 6815.91.20 6815.99.20	5%
70.20	7020.00.30	5%
71.02	7102.21.00 7102.29.00	5%
73.08	7308.10.00 7308.20.00 7308.30.90 7308.40.00 7308.90.00	5%
73.09	7309.00.00	5%

73.20	7320.90.71	5%
73.22	7322.11.10 7322.19.10	5%
73.25	7325.10.40	5%
76.10	7610.90.00	5%
76.11	7611.00.00	5%
79.07	7907.10.00	5%
82.08	8208.10.00 8208.20.00 8208.30.00 8209.90.00	5%
84.01	8401.10.00 8401.20.00 8401.30.00	5%
84.02	8402.11.00 8402.12.00 8402.19.00 8402.20.00	5%
84.03	8404.10.00	5%
84.04	8404.10.00 8404.20.00	5%
84.05	8405.10.00	5%
84.06	8406.11.90 8406.19.00	5%
84.15	8415.10.10 8415.81.10 8415.82.10 8415.83.00 8415.90.10	5%
84.16	8416.10.00 8416.20.00 8416.30.00	5%
84.17	8417.10.00 8417.20.00 8417.80.90	5%
84.18	8418.50.20 8418.61.20 8418.69.20	5%

84.19	8419.11.00 8419.32.00 8419.40.00 8419.50.00 8419.60.00 8419.81.00	5%
84.20	8420.10.00 8420.91.00 8420.99.00	5%
84.21	8421.11.00 8421.21.10 8421.22.10 8421.23.30 8421.29.10 8421.31.30 8421.39.10	5%
84.22	8422.20.10 8422.30.10 8422.40.10	5%
84.23	8423.89.00	5%
84.28	8428.10.00	5%
84.29	8429.11.00 8429.19.00 8429.20.00 8429.36.00 8429.40.00 8429.51.00 8429.52.00 8429.59.00	5%
84.30	8430.10.00 8430.20.00 8430.31.00 8430.39.00 8430.41.00 8430.49.00 8430.50.00 8430.61.00 8430.62.00 8430.69.00	5%
84.31	8431.31.00 8431.41.00 8431.42.00 8431.43.00	5%
84.35	8435.10.00	5%

84.38	8438.10.10 8438.20.10 8438.30.00 8438.40.10 8438.40.00 8438.60.00 8438.80.10 8438.21.00	5%
84.39	8439.10.00 8439.20.00 8439.30.00	5%
84.40	8440.40.00	5%
84.41	8441.10.00 8441.20.00 8441.30.00 8441.40.00 8441.80.00	5%
84.42	8442.10.90 8442.20.90 8442.30.90	5%
84.43	8443.11.90 8443.19.90 8443.21.90 8443.29.90 8443.30.90 8443.40.90 8443.50.90 8443.60.90	5%
84.44	8444.00.00	5%
84.45	8445.11.00 8445.12.00 8445.13.00 8445.19.00 8445.20.30 8445.30.00 8445.40.00 8445.90.00	5%
84.46	8446.10.00 8446.21.00 8446.29.00 8446.30.00	5%
84.47	8447.11.00 8447.12.00 8447.20.00 8447.90.10 8447.90.90	5%

84.48	8448.11.00 8448.19.00	5%
84.49	8449.00.00	5%
84.51	8451.10.00 8451.21.00 8451.29.00 8451.30.00 8451.40.00 8451.50.00 8451.80.00	5%
84.52	8452.29.00	5%
84.53	8453.10.00 8453.20.00 8453.80.00	5%
84.54	8454.10.00 8454.20.00 8454.30.00	5%
84.55	8455.10.10 8455.21.00 8455.22.00 8455.30.00	5%
84.56	8456.10.00 8456.20.00 8456.30.00 8456.90.00	5%
84.57	8457.10.00 8457.20.00 8457.30.00	5%
84.58	8458.11.00 8458.19.00 8458.91.00 8458.99.00	5%
84.59	8459.10.00 8459.21.00 8459.29.00 8459.31.00 8459.39.00 8459.40.00 8459.51.00 8459.59.00 8459.61.00 8459.69.00 8459.70.00	5%

84.60	8460.11.00 8460.19.00 8460.21.00 8460.29.00 8460.31.00 8460.39.00 8460.40.00 8460.90.00	5%
84.61	8461.10.00 8461.20.00 8461.30.00 8461.40.00 8461.50.00 8461.90.00	5%
84.62	8462.10.00 8462.21.00 8462.29.00 8462.31.00 8462.39.00 8462.41.00 8462.49.00 8462.91.00 8462.99.00	5%
84.63	8463.10.00 8463.20.00 8463.30.00 8463.90.00	5%
84.64	8464.10.00 8464.20.00 8464.90.00	5%
84.65	8465.10.00 8465.91.00 8465.92.00 8465.93.00 8465.94.00 8465.95.00 8465.96.00 8465.99.00	5%
84.67	8467.11.00 8467.19.00 8467.81.00 8467.89.00 8467.91.00 8467.92.00 8467.99.00	5%

84.68	8468.10.00 8468.20.00 8468.80.00 8468.90.00	5%
84.74	8474.10.00 8474.20.00 8474.31.00 8474.32.00 8474.39.00 8474.80.00 8474.90.00	5%
84.75	8475.10.00 8475.20.00	5%
84.77	8477.10.00 8477.20.00 8477.30.00 8477.40.00 8477.51.00 8477.59.10 8477.80.10	5%
84.78	8478.10.10	5%
84.79	8479.10.00 8479.20.00 8479.30.00 8479.40.00 8479.81.00 8479.82.00 8479.89.10	5%
84.80	8480.10.00 8480.20.00 8480.30.00 8480.41.00 8480.49.00 8480.50.00 8480.60.00 8480.71.00 8480.79.00	5%
85.01	8501.62.00 8501.63.00 8501.64.00	5%
85.02	8502.12.00 8502.13.00	5%

85.04	8504.10.00 8504.21.00 8504.22.00 8504.23.00 8504.33.00 8504.34.00 8504.40.30 8504.50.30	5 %
85.05	8505.11.00 8505.19.00 8505.20.00 8505.30.00 8505.90.00	5%
85.14	8514.10.00 8514.20.00 8514.30.00 8514.40.00 8514.90.00	5%
85.15	8515.11.00 8515.19.00 8515.21.00 8515.29.00 8515.31.00 8515.39.00 8515.80.00 8515.90.00	5%

PART XXX

**AMENDMENT OF DEFENCE FORMS
(SERVICE PENSIONS AND GRATUITIES)
REGULATIONS, 1968**

7. This Part shall be read as one with the Defence Forces (Service Pensions and Gratuities) Regulations, 1968, and shall be deemed to have come into operation on the 1st day of July, 1995.

GN. 1968
No. 52

8. Regulation 7A of the Defence Forces (Service Pensions and Gratuities)

GN.1968
No. 52

Regulations, 1968 is hereby amended by deleting the whole of sub-regulation (1) and substituting for it the following sub-regulation-

"Minimum Pension (1) The Minimum Pension payable to any of f icer or man who has been with the Defence Forces and who qualifies for pension shall not be less than two thousand shillings per month or such other amount as the minister responsible for Finance may by order published in the Gazette declare to be the minimum pension."

PART XV

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

Construc-
tion and
Commence-
ment
Cap. 332

9. This Part shall be read as one with the Excise Tariff Ordinance in this Part referred to as the principal Act and shall be deemed to have come into operation on the 16th day of June, 1995.

Amendment
of
the First
schedule

10.-(1) The First Schedule to the principal Act is hereby amended in Chapters 50, 51, 52, 53, 54, 55, 58, 60 and 63 by substituting for them entries under the columns excise duty the entries appearing before this provision.

(2) Subsection (1) shall apply to the imported goods only and not to the goods manufactured in the United Republic.

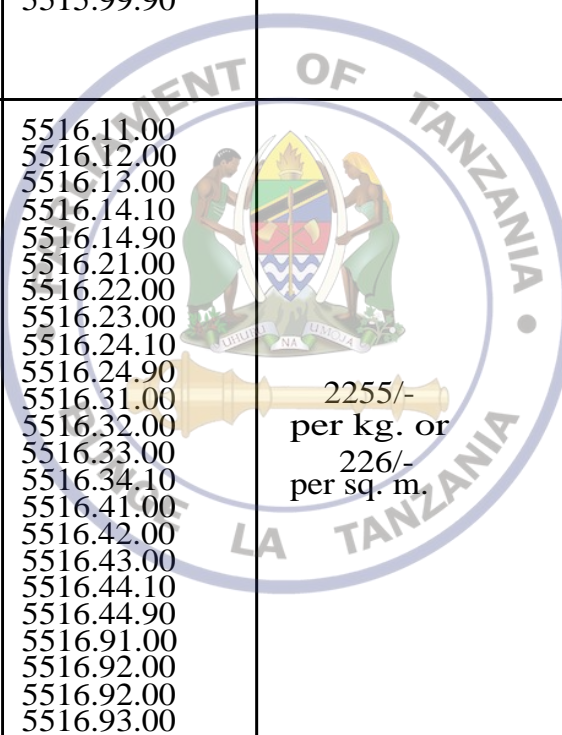
Head	Tariff Code	Excise Duty
50.07	5007.10.00	2,225/-
	5007.20.00	per kg. or
	5007.90.00	226/- per sq. m.
51.11	5111.11.00	2,225/-
	5111.19.00	per kg. or
	5111.20.00	226/-
	5111.30.00	per sq.m.
	5111.90.00	
51.12	5112.11.00	2,225/-
	5112.19.00	per kg. or
	5112.20.00	226/-
	5112.30.00	per sq.m.
	5112.90.00	
51.13	5113.00.00	2,225/- kg. or
52.08	5208.11.00	226/-
	5208.12.00	per sq.m.
	5208.13.00	
	5208.19.00	
	5208.21.00	
	5208.22.00	
	5208.23.00	
	5208.29.00	
	5208.31.00	2255/-
	5208.32.00	per kg. or
	5208.33.00	226/-
	5208.39.00	per sq. m.
	5208.41.00	
	5208.42.00	
	5208.43.00	
	5208.49.00	
5208.51.00		
5208.52.00		
5208.53.00		
5208.59.00		

52.09	5209.11.00 5209.12.00 5209.19.00 5209.21.00 5209.22.00 5209.29.00 5209.31.00 5209.32.00 5209.39.00 5209.41.00 5209.42.00 5209.43.00 5209.49.00 5209.51.00 5209.59.00	2255/- per kg. or 226/- per sq.m.
52.10	5210.11.00 5210.12.00 5210.19.00 5210.21.00 5210.22.00 5210.29.00 5210.31.00 5210.32.00 5210.39.00 5210.41.00 5210.42.00 5210.49.00 5210.51.00 5210.52.00 5210.59.00	2255/- per kg. or 226/- per sq.m.
52.11	5211.11.00 5211.12.00 5211.19.00 5211.21.00 5211.22.00 5211.29.00 5211.31.00 5211.32.00 5211.39.00 5211.41.00 5211.42.00 5211.43.00 5211.49.00 5211.51.00 5211.52.00 5211.59.00	2255/- per kg. or 226/- per sq.m.

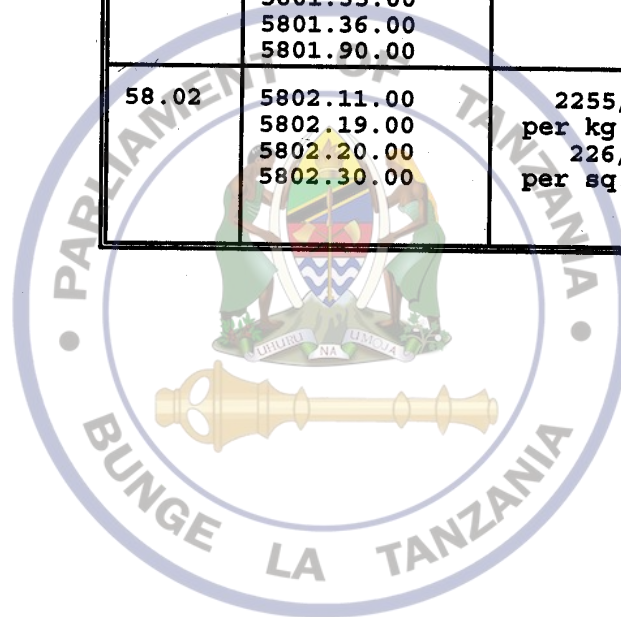
52.12	5212.11.10 5212.11.90 5212.12.10 5212.12.90 5212.13.10 5212.13.90 5212.41.00 5212.15.10 5212.15.20 5212.15.90 5212.21.10 5212.21.90 5212.22.10 5212.22.20 5212.22.90 5212.23.10 5212.23.90 5212.24.00 5212.25.10 5212.25.20 5212.25.90	2255/- per kg or 226/- per sq.m.
53.09	5309.11.10 5309.11.90 5309.19.10 5309.19.90 5309.21.10 5309.21.90 5309.29.10 5309.29.90	2255/- per kg. or 226/- per sq.m.
53.10	5310.90.90	2255/- per kg. or per sq.m.
53.11	5311.00.00	2255/- per kg. or 226/- per sq.m.

54.07	5407.10.00 5407.20.00 5407.30.00 5407.41.00 5407.42.00 5407.43.00 5407.44.10 5407.44.90 5407.51.00 5407.52.00 5407.53.00 5407.54.10 5407.54.90 5407.60.00 5407.71.00 5407.72.00 5407.73.00 5407.74.10 5407.74.90 5407.81.00 5407.82.00 5407.83.00 5407.84.10 5407.84.90 5407.91.00 5407.92.00 5407.93.00 5407.94.10 5407.94.90	2255/- per kg or 226/- per sq.m
54.08	5408.10.00 5408.21.00 5408.22.00 5408.23.00 5408.24.10 5408.24.90 5408.31.00 5408.32.00 5408.33.00 5408.34.10 5408.34.90	2255/- per kg. or 226/- per sq.m.
55.12	5512.11.00 5512.19.00 5512.21.00 5512.29.00 5512.91.00 5512.99.00	2255/- per kg. or 226/- per sq.m.

55.13	5513.11.00 5513.12.00 5513.13.00 5513.19.00 5513.21.00 5513.22.00 5513.23.00 5513.29.00 5513.31.00 5513.32.00 5513.33.00 5513.39.00 5513.41.10 5513.41.90 5513.42.00 5513.43.10 5513.43.90 5513.49.10 5513.49.90	2255/- per kg. or 226/- per sq. m.
55.14	5514.11.00 5514.12.00 5514.13.00 5514.19.00 5514.21.00 5514.22.00 5514.23.00 5514.29.00 5514.31.00 5514.32.00 5514.33.00 5514.39.00 5514.41.10 5514.41.90 5514.42.00 5514.43.10 5514.43.90 5514.49.10 5514.49.90	2255/- per kg. or 226/- per sq. m.

55.15	5515.11.10 5515.11.90 5515.12.10 5515.12.90 5515.13.00 5515.19.10 5515.19.90 5515.21.90 5515.22.00 5515.29.10 5515.29.90 5515.91.10 5515.91.90 5515.92.00 5515.99.10 5515.99.90	2255/- per kg. or 226/- per sq. m.
55.16	5516.11.00 5516.12.00 5516.13.00 5516.14.10 5516.14.90 5516.21.00 5516.22.00 5516.23.00 5516.24.10 5516.24.90 5516.31.00 5516.32.00 5516.33.00 5516.34.10 5516.41.00 5516.42.00 5516.43.00 5516.44.10 5516.44.90 5516.91.00 5516.92.00 5516.92.00 5516.93.00 5516.94.10 5516.94.90	 2255/- per kg. or 226/- per sq. m.

58.01	5801.10.00	2255/- per kg. or 226/- per sq.m.
	5801.21.00	
	5801.22.00	
	5801.23.00	
	5801.24.00	
	5801.25.00	
	5801.26.00	
	5801.31.00	
	5801.32.00	
	5801.33.00	
	5801.34.00	
	5801.35.00	
	5801.36.00	
5801.90.00		
58.02	5802.11.00	2255/- per kg. or 226/- per sq.m.
	5802.19.00	
	5802.20.00	
	5802.30.00	



58.03	5803.10.90 5803.90.10 5803.90.20 5803.90.30 5803.90.40 5803.90.90	2255/- per kg. or 226/- per sq.m.
58.08	5808.10.00 5808.90.00	2255/- per kg. or 226/- per sq.m
58.09	5809.00.00	2255/- per kg. or 226/- per sq.m
58.10	5810.10.00 5810.91.00 5810.92.00 5810.99.00	2255/- per kg. or 226/- per sq.m.
60.01	6001.10.90 6001.21.90 6001.22.90 6001.29.90 6001.91.90 6001.92.90 6001.99.90	2255/- per kg. or 226/- per sq.m.
60.02	6002.10.90 6002.20.90 6002.30.90 6002.41.90 6002.42.90 6002.43.90 6002.49.90 6002.91.90 6002.92.90 6002.93.90 6002.99.90	2255/- per gk. or 266/- per sq.m
63.08	6309.00.90	251/- per kg. or 226/- per sq. m

11. The principal Act is hereby amended by deleting the prevailing rates in respect of Beer appearing as Head 22.03, Tariff Code 2203.00.00 of chapter 22 and substituting for it the following rates:

Head	Tariff Code	Description	Unit	Import Duty	Sales Tax	Excise Duty
22.03	2203.00.00	Beer from	LTR	N/A	N/A	255/- per litre-local
		Malt		10%	N/A	255/- per litre-PTA
				25%	N/A	395/- other



PART V

AMENDMENT OF THE INCOME TAX ACT, 1973

12. This Part shall be read as one with the Income Tax Act, 1973, in this Part referred to as "the principal Act" and shall come into operation on the 1st day of July, 1995.

Construction and Commencement Acts, 1973 No.33

13. Section 7 of the principal Act is hereby amended in subsection (l) by adding immediately after paragraph (c) the following new paragraph (d) : -

Amendment of section 7

" (d) where a branch of any non-resident corporation having a permanent establishment in the United Republic remits any of its after tax profits to Head Office, or retains the profits without being reinvested in the United Republic, the remittance or retention of the profits shall be deemed to be a payment of a branch dividend."

Amendment
of
section 33

14. Section 33 of the principal Act is hereby amended in subsection (2):

- (i) in item (v) by deleting the word "or";
- (ii) in item (vi) by adding immediately after the word "annuity" the word "or"; and
- (iii) by adding immediately after item (vi) the following new item (vii) -
 - "(vii) any branch dividend".

15. The Third Schedule to the principal Act is hereby amended -

- (1) in Head A by deleting the table of rates of tax payable by individuals and substituting for it the following new table:-

Amendment
of the
Third
Schedule

Monthly Income	Rate Payable
1. Where such income exceeds Shs. 17,500.00	NIL
2. Where such income exceed Shs. 17,500.00 but does not exceed Shs. 32,500.00	7.5% of the amount in excess of Shs. 17,500.00
3. Where such income exceeds Shs. 32,500.00 but does not exceed Shs. 47,500.00	Shs. 1, 125.00 plus 10% of the amount in excess of Shs. 32,500.00
4. Where such income exceeds Shs. 47,500.00 but does not exceed Shs. 62,500.00	Shs. 2,625.00 plus 15% of the amount of Shs. 47,500.00
5. Where such income exceeds Shs. 62,500.00 but does not exceed Shs. 77,500.00	Shs. 4,875.00 plus 17.5% of the amount in excess of Shs. 62,500.00
6. Where the income exceeds Shs. 77,500.00 but does not exceed Shs. 92,500.00	Shs. 7,500.00 plus 20% of the amount in excess of Shs. 77,500.00
7. Where such income exceeds Shs. 92,500.00 but does not exceed Shs. 107,500.00	Shs. 10,500.00 plus 25% of the amount in excess of Shs. 92,500.00
8. Where such income exceeds Shs. 107,500.00 but does not exceed Shs. 122,500.00	Shs. 14,250.00 plus 27.5% of the amount in excess of 107,500.00
9. Where such income exceeds Shs. 122,500.00	Shs. 18,375.00 plus 30% of the amount in excess of Shs. 122,500.00

(2) in Head B by deleting paragraph 3(l) and substituting for it the following-

" 3 - (1) The Corporation rate of tax shall be seven shillings in each twenty shillings save in the case of that part of the total income of a corporation Which relates to income derived from the mining of specified minerals when n the rate

shall be four shillings and fifty cents of such part of the total income:

Provided that the rate shall seven shillings in each twenty shillings or such part of the total income from the fifth year, and in each subsequent year, after the first year in which such corporation in liable or would, but for the provisions

of subsection (4) of section 16 of this Act become liable to pay corporation tax."

(3) in paragraph 4 of Head B by adding immediately after item (f) the following new item (g)-

"(g) in respect of any branch dividend, twenty per cent of the amount payable.

PART VI

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

16. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Commencement Transfer) Act, 1972, in this Part referred to as "the principal Act " and shall be deemed to have come into operation on the 16th day of June, 1995.

Construction
and
Acts, 1972
No. 21

Amendment
of the
First
Schedule

17. The First Schedule to the principal Act is hereby amended in paragraph (3) by deleting the words "fifty thousand shillings" and substituting for them the words "seventy five thousand shillings".

Amendment
of the
second
Schedule

18. The Second Schedule to the principal Act is hereby amended by deleting paragraph (1) and substituting for it the following now paragraph-

"(1) in case of a motor-cycle,
Shs. 22,500;"

PART VII

AMENDMENT OF THE NATIONAL INVESTMENT (PROMOTION AND PROTECTION) ACT, 1990

Construction
and
commence-
ment

Act No. 10
of 1990

Repeal
of
section 23
Reveal
of
section 24

19. This Part shall be read as one with the National Investment (Promotion and Protection) Act, 1990 (in this Act referred to as the principal Act) and shall be deemed to have come into operation on 15th June 1995.

20. Section 23 of the principal Act is hereby repealed.

21. Section 24 of the principal Act is hereby repealed.

Applica-
tion

22. The repeal of sections 23 and 24 of the principal Act, shall not affect any tax exemption granted under the Act before the coming into operation of this Part and such tax exemption shall cease to have any effect upon the completion of the approved enterprise"

PART VIII

AMENDMENT OF THE NATIONAL PROVIDENT FUND (GOVERNMENT EMPLOYEES) ORDINANCE

cap. 51

23. This Part shall be read as one with the Provident Fund (Government Employees) ordinance, and shall be deemed to have come into operation on the 16th day of June, 1995.

24. Section 4 of the Provident Fund (Government Employees) ordinance is hereby amended by deleting the whole of subsection 1(b) and substituting for it the following-

"1(b) Every non-pensionable employee who was appointed on operational service with effect from lot July 1970 may opt to be a depositor either to the Government Employees Provident Fund or to the National Provident Fund."

Cap. 51

PART XX
AMENDMENT OF THE PENSIONS
ORDINANCE

25. This Part shall be read as one with the Pensions Ordinance, and shall be deemed to have come into operation on the lot day of July, 1995.

Cap. 371

26. The Ordinance is amended by inserting immediately after section 10 the following provision-

Minimum Pension "11A The minimum pension payable to any person who has been in the civil Service and qualifies for pensions shall not be less than two thousand shillings per month, or such other amount as the Minister responsible for Finance may by order published in the Gazette declare to be the minimum pension."

PART X

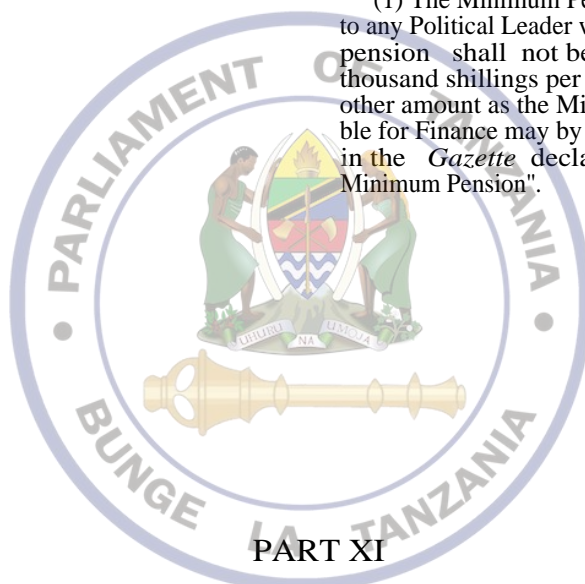
AMENDMENT OF THE POLITICAL LEADERS
PENSIONS ACT, 1981Act 1981
No. 14

27. This Part shall be read as one with the Political Leaders Pensions Act and shall be deemed to have come into operation on the 16th day of June, 1995.

Amend-
ment of
section 15

28. Section 15 of the Principal Act is hereby amended by deleting the whole of sub-section (1) and substituting for it the following provision:

"(1) The Minimum Pension Payable to any Political Leader who qualifies for pension shall not be less than two thousand shillings per month, or such other amount as the Minister responsible for Finance may by order published in the *Gazette* declare to be the Minimum Pension".



PART XI

AMENDMENT OF THE ROADS TOLLS ACT, 1985

Construction
and
commencement
Act No.13
of 1985

29. This Part shall be read as one with the Road Tolls Act, 1985, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the 16th day of June, 1995.

30. Section 4 of the principal Act is amended-
- (a) by adding the following subsection immediately after subsection (2) -
- " (3) paragraph (b) of subsection (2) shall not apply to vehicles paying transit charges payable under the Foreign Vehicles Transit Charges Act, 1995.
- (b) by renumbering subsections (3), (4) and (5) as subsections (4), (5) (6) respectively."
31. The First Schedule to the principal Act is repealed and replaced by the following
- Amendment of section 4
- Repeal and replacement of First - Schedule

"FIRST SCHEDULE"
RATE OF TOLL PER VEHICLE OF
FOREIGN REGISTRATION

<i>Vehicle</i>	<i>Rate of Toll</i>
1. Cars, including Saloon or estate cars not including combis, landrovers and similar vehicles	US \$ 3
2. Pick-ups and Passenger carrying vehicles of carrying capacity of not more than 25 passengers	US \$ 5
3. Passenger carrying vehicle of a carrying capacity of more than 25 passengers	US \$ 8
4. Heavy duty vehicles or vehicles of carrying capacity of more than 5 tons up to 10 tons	US \$ 15
5. Heavy duty vehicles of carrying capacity of more than 10 tons and not more than 20 tons or such vehicles with trailers	US \$ 20. "

Repeal and replacement of Second Schedule

32. The Second Schedule to the principal Act is repealed and replaced by the following -

"SECOND SCHEDULE

(Section 4(5))

RATE OF TOLLS IN RESPECT
OF FUEL

<i>Fuel</i>	<i>Rate of Toll</i>
1. Super or Regular petrol	Shs.50.00."
2. Diesel	Shs. 50.00."

PART XII

AMENDMENT OF THE SALES TAX
ACT, 1976

33. This Part shall be read as one with the Sales Tax Act, 1976, (in this Part referred to as "the principal Act"), and shall be deemed to have come into operation on the 16th day of June, 1995.

Construction and Commencement
Act No. 13
of 1976

34.-(1) The principal Act is amended by deleting the prescribed rate of sales tax in relation to raw materials for the use of industries and substituting for it 5% rate of sales tax.

General amendment

Provided that industries which have been granted the registered dealers certificate shall have 5% sales tax relief on the raw materials used in the manufacture of their finished goods"

(2) The sales tax relief granted under subsection (1) shall apply to raw materials used in the motor vehicle assembling industries, water pumps, motor vehicle body building, pharmaceuticals, bicycles and any other items as the Minister may, by notice in the *Gazette*, specify.

(3) The sales tax relief granted under this Part shall cease to apply after the coming into force of a provision of law relating to Value Added Tax and the procedure for granting of tax credits to the tax payers.

Amendment
of
the First
Schedule

35. The First Schedule to the principal Act is hereby amended in Chapters 10, 11, 15 and 17 by substituting for them entries under the columns Sales Tax the following respective entries:-

Head	Tariff Code	Sales Tax
10.06	1006.30.00	N/A
11.01	11.01.00.90	5%
15.01 to 15.18	1501.00.00 to 1518.00.00	5%
17.01	1701.11.19 1701.12.19 1701.12.99 1701.99.10 1701.99.90	5%

36 The First Schedule to the principal Act is hereby further amended in Chapters 1, 42, 43, 59, 68, 70, 73, 76, 82, 84 and 85 by substituting for them entries under the column sales tax the following respective entries.

Head	Tariff Code	sales Tax
59.11	5911.10.91 5911.20.91 5911.31.91 5911.32.91 5911.40.91 5911.90.91	5%
68.13	6813.90.30	5%
70.20	7020.00.30	5%
71.02	7102.21.00 7102.29.00	5%

73.20	7320.90.91	5%
73.22	7322.11.10 7322.19.10	5%
84.15	8415.81.10 8415.82.10 8415.83.10	5%
84.18	8418.50.20 8418.61.20 8418.69.20	5%
84.21	8421.21.10 8421.22.10 8421.23.30 8421.29.10 8421.31.30 8421.39.10	5%
84.22	8422.20.10 8422.20.20 8422.30.10 8422.40.10	5% 5%
84.23	8423.89.00	5%
84.38	8438.10.10 8438.20.10 8438.30.00 8438.40.00 8438.50.10 8438.60.00 8438.90.10	5%
84.42	8442.10.90 8442.20.90 8442.30.90	5%
84.43	8443.11.90 8443.19.90 8443.21.90 8443.29.90 8443.30.90 8443.40.90 8443.50.90 8443.60.90	5%

84.51	8451.10.00 8451.21.00 8451.29.00 8451.30.00 8451.40.00 8451.50.00 8451.80.00	5%
84.52	8452.21.00 8452.29.00	5%
85.01	8501.62.00 8501.63.00 8501.64.00	5%
85.02	8502.12.00 8502.13.00	5%
85.04	8504.40.30 8504.50.30	5 %
85.05	8505.11 00	5%

PART XIII

**TAX LAWS ADOPTION OF THE HARMONIZED
CUSTOMS, EXCISE, SALES TAX AND PTA TARIFFS
HAND BOOK**

37. This Part shall be read as one with Customs Tariffs Act, 1976, the Excise Tariff Ordinance and the Sales Tax Act, 1976, and shall come into operation on the 16th day of June, 1995.

Construc-
tion and
Cormence-
ment
Acts Nos.
12 of 1976
13 of 1976
Cap. 332.

Amendment
of the
Schedules
to various
Tax Laws

38. The Schedules to the Customs Tariff Act, 1976; the Excise Tariff Ordinance and the Sales Tax Act, 1976, which set out rates of taxes and duties payable under those laws are hereby deleted and shall from the date on which this Part comes into operation each be replaced by the tariff schedules set out in the "HARMONISED CUSTOMS, EXCISE, SALES TAX AND PTA TARIFFS HAND BOOK" in the following mann namely-
- (a) in relation to Customs Tariff Act, 1976, all references in titles "Head"; "Tariff Code"; "Descriptions"; "Unit" and "Import duty";
 - (b) in relation to the Excise Tariff Ordinance, all references in titles "Head"; " Tariff Code "; "Description"; "unit"; and Excise duty";
 - (c) in relation to the Sales Tax Act, 1976, all references in titles "Head"; "Tariff Code" * "Description"; "Unit" and "Sales Tax".

PART XIV
AMENDMENT OF THE UNIFIED TEACHING
SERVICE (PENSIONS AND GRATUITIES)
REGULATIONS, 1965

39. This Part shall be read as one with the Unified Teaching Service (Pensions and Gratuities) Regulations, 1965, and shall be deemed to have come into operation on the 1st day of July, 1995.

GN. 1965

No. 304

40. Regulation 9A of the Unified Teaching Service (Pensions and Gratuities) Regulations, 1965, is hereby amended by deleting the whole of sub-regulation (1) and substituting for it the following new sub-regulations-

Amendment
of Regula-
tion
9A

Minimum Pension "(1) The minimum pension payable to any person who has been in the Civil Service and qualifies for pensions shall not be less than two thousand shillings per month, or such other amount as the Minister

responsible for Finance
may by order published
in the Gazette declare
to be the minimum
pensions."

Passed in the National Assembly on the 27th July, 1995

