

THE UNITED REPUBLIC OF TANZANIA



No. 40 OF 1965

I ASSENT,

Tulio K. Nyerere
President

8TH JULY, 1965

An Act to amend the Municipal House Tax (Consolidation) Act, 1963

[9TH JULY, 1965]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Municipal House Tax (Consolidation) (Amendment) Act, 1965 and shall be read as one with the Municipal House Tax (Consolidation) Act, 1963 (hereinafter referred to as the principal Act). Short title and construction Acts 1963 No. 67

2. Section 21 of the principal Act is hereby amended by deleting subsection (2) thereof and by substituting therefor the following new subsection:— Section 21 of Acts 1963 No. 67 amended

“(2) Municipal house tax shall be due and payable each year in two equal instalments—

- (a) in the case of a chargeable house included in the valuation list on the first day of January in the year, the first instalment on the first day of January and the second on the first day of July in that year; and
- (b) in the case of a chargeable house added to the valuation list after the first day of January in any year, the first instalment in the year of the addition on the first day of the month succeeding the date on which the addition is stated to take effect, and the second three months after the first instalment or on the thirty-first day of December, whichever is the earlier.”

3. The principal Act is hereby amended by adding, immediately below section 31 thereof, the following new Part and sections:— New Part Va added to Acts 1963 No. 67

"PART VA

CONTRIBUTIONS BY THE GOVERNMENT AND THE COMMON SERVICES ORGANIZATION

"Valuation of houses of the Government and the Common Services Organization

31A.—(1) Notwithstanding anything to the contrary contained in this Act, every house to which this section applies shall be valued in accordance with the principles contained in this Act and every house so valued shall be included in the valuation list; and the provisions of Parts II, III, and IV of this Act (other than the penal provisions thereof) shall apply in respect of every such house as if it were a chargeable house.

(2) This section applies to a house which—

(a) is occupied by or for the purposes of the Government or the Common Services Organization, or belongs to the Government or the Common Services Organization and is occupied by a servant of the Government or the Common Services Organization under or in accordance with its staff regulations; and

(b) is situated in a municipal house tax area other than any such area within the area of jurisdiction of a district council; and

(c) is not a house to which paragraph (ii) or (iii) of section 4 refers or for the time being exempted from valuation under subsection (3) of this section.

(3) The Minister may, by order published in the *Gazette*, exempt from valuation under this section any house to which paragraphs (a) and (b) of subsection (2) refer which is, in his opinion, used for the public service.

Contributions by Government

31B.—(1) The Minister may in any year pay to the local authority in respect of every house within the area of its jurisdiction to which section 31A applies by reason of its occupation by or for the purpose of, or its belonging to, the Government, such sum, not exceeding the municipal house tax that would be payable in respect of such house if it were a chargeable house, as he may consider expedient.

(2) The moneys required for the purposes of this section shall be paid out of moneys appropriated for the purposes by Parliament.

Contributions by Common Services Organization

31C. The Common Services Organization shall in every year pay to the local authority in respect of every house within the local authority's area of jurisdiction to which section 31A applies by reason of its occupation by or for

the purpose of, or its belonging to, the Common Services Organization, a sum equal to the municipal house tax that would be payable in respect of such house if it were a chargeable house.

Sums to be treated as payments of tax

31D. All sums paid to a local authority under sections 31B and 31C shall form part of the revenues of the local authority and shall be dealt with by the local authority as if they were a payment of municipal house tax.”

Passed in the National Assembly on the thirtieth day of June, 1965.

