

THE UNITED REPUBLIC OF TANZANIA



No. 32 OF 1969

I ASSENT,


President

9TH JULY, 1969

An Act to amend the Personal Tax Act, 1967

[11TH JULY, 1969]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Personal Tax (Amendment) Act, 1969 and shall be read as one with the Personal Tax Act, 1967 (hereinafter referred to as "the principal Act").

Short title
Acts 1967
No. 46

2. Section 2 of the principal Act is amended by deleting subsection (6) and substituting therefor the following:—

Section 2 of
Act 46
of 1967
amended

“(6) For the purposes of this Act—

- (a) “chargeable income” shall not include that part of the income of a technical assistance officer which is paid by a foreign Government or other technical assistance authority, or for which his employer is reimbursed by a foreign Government or other technical assistance authority;
- (b) any amount paid to any person who is ordinarily resident or employed in Tanganyika in respect of any services performed by him in Tanganyika shall be deemed to have accrued in or to have been derived from Tanganyika;
- (c) where during any year any person receives any sum of money by way of gratuity or other superannuation benefit in respect of his employment or past employment only such portion of such sum shall be taken into account as his chargeable income during that year as is referable to the period commencing 1st January, 1968 and expiring on the date when the payment is received.”

Section 4 of
Act 46
of 1967
amended

3. Section 4 of the principal Act is amended—

(a) by deleting subsection (1) and substituting therefor the following:—

“(1) Subject to section 46 and to any exemption from liability under any written law—

(a) a tax to be known as personal tax shall be charged, levied and collected in every year at the rates set out in the First Schedule to this Act upon the chargeable income in respect of the year by reference to which such tax is assessable from every person who is liable under this subsection to pay such tax;

(b) every male person and every single woman in Tanganyika for any year or part of a year whose chargeable income in respect of the year by reference to which the tax is assessable exceeds two thousand shillings shall be liable to pay such tax at the appropriate rate set out in the First Schedule to this Act.”;

(b) in the proviso to subsection (3), by deleting paragraph (b) and substituting therefor the following:—

“(b) for the year in which a person ceases to be liable to pay tax or for the year in which a person, other than a citizen of the United Republic, ceases to be ordinarily resident in Tanganyika, he shall be assessed by reference to his chargeable income for that year.”.

Section 5 of
Act 46
of 1967
amended

4. Section 5 of the principal Act is amended by adding the following subsections immediately below subsection (3):—

“(4) Notwithstanding any provision in this Act to the contrary, where in any case the Minister has so directed, such part of the total amount of tax charged on the husband as bears the same proportion to such total amount as the chargeable income of the wife bears to the aggregate chargeable income of the husband calculated in accordance with subsection (1) may be collected and recovered from the wife, notwithstanding that no assessment has been made upon her, and the provisions of this Act relating to the collection and recovery of tax shall apply to such part of such tax as if the wife were a single woman.

(5) Where under the provisions of subsection (4) any part of tax is recovered from a married woman, the husband shall cease to be liable for the amount actually recovered.”.

Section 8 of
Act 46
of 1967
repealed
and
replaced

5. Section 8 of the principal Act is repealed and replaced by the following section:—

8.—(1) Every assessment made under section 6 shall remain in force as an assessment under this Act in and in respect of—

- “Assessment to remain in force”
- (a) the year in which it is made; and
 - (b) each and every year succeeding that year, until it is replaced by a subsequent assessment or by a varied or amended or further varied or amended assessment or until it is rescinded by a notice of rescission by a collector.

(2) Where an assessment is varied or amended or further varied or amended it shall replace the assessment which it varies or amends or further varies or amends and shall remain in force in the like manner as an assessment to which subsection (1) applies.”

6. Section 46 of the principal Act is amended by adding the following subsection immediately below subsection (2): —

“**(3)** The Minister may, by order, exempt any person from payment of tax under this Act, either wholly or in part, and from all or any of the provisions of this Act, if he is satisfied that either on the ground of poverty, incapacity to earn or other good reason whatsoever, it would cause such person great hardship to require him to pay such tax or to comply with such provisions of this Act, as the case may be, and may grant such exemption subject to such terms and conditions, if any, as he may consider appropriate.”

Section 46 of Act 46 of 1967 amended

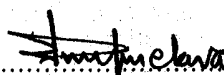
7. Section 47 of the principal Act is amended by deleting the the word and figures “section 4 (2)” and substituting therefor “subsection (2) or subsection (3) of section 46”.

Section 47 of Act 46 of 1967 amended

8. Section 52 of the principal Act is amended in subsection (3) by deleting the words “, or any Regional Commissioner as respects his region”, which occur in the first two lines.

Section 52 of Act 46 of 1967 amended

Passed in the National Assembly on the twenty-eighth day of June, 1969.


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Clerk of the National Assembly