

THE UNITED REPUBLIC OF TANZANIA



No. 8 OF 1971

I ASSENT,

Juhua K. Ayumu
President

11TH FEBRUARY, 1971

An Act to provide for the Rates of Income Tax and for the amounts of personal allowances for the purpose of Income Tax

[1ST JANUARY, 1971]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the **Income Tax (Allowances and Rates) Act, 1971**, shall be deemed to have come into operation on first day of January, 1971, and shall apply to assessments, and with respect to tax, for the year of income 1971 and for each subsequent year of income. Short title and commencement

2. This Act shall be read and construed as one with the **East African Income Tax (Management) Act, 1958**, of the Community (hereinafter referred to as the Management Act), and expressions used in this Act shall, unless the context otherwise requires, have the meanings assigned to them in the Management Act. Construction and interpretation

3. Subject to the provisions of the Management Act— Amounts of allowances and rates of tax

- (a) the personal allowances to which an individual shall be entitled under Part VIII of the Management Act shall be the amounts set forth in the First Schedule to this Act;
- (b) the tax to be charged under Head A of Part IX of the Management Act shall be charged at the rates set forth in the Second Schedule to this Act;
- (c) the tax to be deducted under Head B of the said Part IX shall be charged at the rates set forth in the said Second Schedule.

4.—(1) The **Income Tax (Allowances, Reliefs and Rates) Act, 1965**, is hereby repealed. Repeal Acts 1966 No. 15

(2) Notwithstanding the repeal of the **Income Tax (Allowances, Reliefs and Rates) Act, 1966**, the said Act shall remain in force in relation to the year of income 1970 and previous years of income.

2. The corporation rate shall be eight shillings in respect of each Shs. 20/- save in the case of—
- (a) that part of the chargeable income of an insurance company which relates to its life insurance business, when the rate shall be seven shillings and fifty cents in respect of each Shs. 20/- of such chargeable income; and
 - (b) that part of the chargeable income of a company which relates to income derived from the mining of specified minerals, when the rate shall be four shillings and fifty cents in respect of each Shs. 20/- of such part of the chargeable income;
 - (c) Co-operative Societies, when the rate shall be five shillings in respect of each Shs. 20/- of chargeable income.

Passed in the National Assembly on the twenty-seventh day of January, 1971.

