

THE UNITED REPUBLIC OF TANZANIA



NO. 14 OF 2000

I ASSENT,

President

10th

September

2000

An Act to validate certain duties under the provisions of Stamp Duty Act, 1972.

I _____ I

ENACTED by the Parliament of the United Republic Of Tanzania,

1. This Act may be cited as the Stamp Duty
(Validation) Act, 2000.

Short title

2. In this Act unless the context otherwise
requires -

Interpre-
tation

"Budget Speech" means the Budget Speech which was read in
the National Assembly by the Minister when presenting
estimates and expenditure of the Government in the year
1991/1992;

"Minister" means the Minister of Finance.

Validation
of duty

3.-(1) The stamp duties stated by the Minister while presenting the Budget Speech and collected at the rates of Shillings seven and fifty cents in respect of composition agreements on the sales of cigarettes, oil, fuel, beer, spirits, soft drinks, and the sales by the National Milling Corporation, are hereby validated extent that they would have been valid if, the rates were translated into the Finance Act, 1991.

(2) All actions of the Government in levying and collecting the rates validated under subsection (1) are hereby validated and declared to have been lawfully done.

(3) All moneys received by the Government in respect of the payment of stamp duties at the rates so validated are hereby declared to have been lawfully paid and received by the Government,

(4) Such part of the rates so validated and which have not been paid to the Government shall be lawfully payable to the Government.

Passed in the National Assembly on the 17th July, 2000.

Clerk of the National Assembly