

THE MOTOR-VEHICLE SURTAX ACT, 1994

ARRANGEMENT OF SECTIONS

<i>Section</i>	<i>Title</i>
1	Short title and commencement.
2	Interpretation.
3.	Imposition of tax.
4.	Exemption.
5.	Payment of tax.
6.	Tax not subject to deduction.
7.	Tax may be recovered by suit.
8.	Offences.
9.	Penalty.
10.	Power to compound offence.
11.	Regulations.

THE UNITED REPUBLIC OF TANZANIA



No. 3 OF 1994

I ASSENT,

President

7-3-94

An Act to impose a surtax on certain motor vehicles and to provide for related matters

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Motor-Vehicle Surtax Act, 1994, and shall be deemed to have come into operation on the third day of January, 1994.

Short title
and com-
mence-
ment

2. In this Act, unless the context requires otherwise—

Interpre-
tation

“Commissioner” means the Commissioner for the time being responsible for the collection of inland revenue;

“effective date” means the third day of January, 1994;

“individual person” means an animate person in whose name there is registered a privately registered car;

“inland revenue” means revenue from taxes other than import duties and tax on income;

“Minister” means the minister for the time being responsible for finance;

“privately registered car” means a saloon car or station wagon which is registered as being owned by an individual person;

“tax” means the motor vehicle surtax.

3.—(1) With effect from the effective date, there shall be charged, levied upon and paid by every individual person in accordance with this Act a tax to be known as the motor-vehicle surtax.

Imposi-
tion of tax

(2) Subject to subsection (1) there shall be charged and paid by every individual person for each privately registered car registered in his name the tax under this Act in accordance with the provisions of the Schedule to this Act.

(3) The Minister, may, by order published in the *Gazette*, vary all or any of the provisions of the Schedule to this Act.

(4) Every order made under subsection (3) shall be submitted for the approval, to be signified by resolution, of the National Assembly within fourteen days of the order being made or, if the National Assembly is not meeting, within fourteen days after it next meets.

(5) If any such order is not approved by the National Assembly within the time specified in subsection (4), or is disapproved by the National Assembly, the order shall thereupon either expire forthwith or cease to have effect, as the case may be, but without prejudice to anything previously done or suffered to be done under the order.

Exemption

4.—(1) The provisions of this Act shall not apply to—

- (a) any individual person whose privately registered car was purchased through a loan or loans granted by the Government or any public corporation;
- (b) any private registered car owned by an individual person who—
 - (i) is entitled to diplomatic immunities and privileges under the Diplomatic and Consular Immunities and Privileges Act, 1986 or
 - (ii) is a religious leader, such as a priest or sheikh, of a religion or sect which is registered in accordance with the societies ordinance or any other written law.

Payment of tax

5.—(1) Every individual person shall pay the tax to the Commissioner before the thirty-first day of March in every year or whenever he pays fees for a road licence.

“(2) There shall not be issued any road licence in respect of any privately registered car unless—

- (a) the tax due in relation to it has been paid in pursuance of this Act; or
- (b) that privately registered car is owned by a person exempted under this Act”;
- (3) The tax due in relation to any newly acquired privately registered car shall be paid upon acquisition of that motor vehicle by the individual person.

6. The tax payable under this Act shall not be an allowance deductible under the Income Tax Act, 1973.

7.—(1) The tax payable under this Act shall be a debt due to the Government and may be recovered from any individual person as a civil debt by suit at the instance of the Commissioner or any person authorized by the Commissioner in that behalf.

Tax not
subject to
deduction
Acts, 1973
No. 33.

(2) Without prejudice to the method of recovery of tax prescribed by subsection (1), where any amount of the tax is due from any individual person, the Commissioner may file in a court of a Resident Magistrate having jurisdiction over the area in which the individual person is ordinarily resident or carries on business, a certificate stating—

- (a) the name and address of the individual person from whom the tax amount is due; and
- (b) the actual amount due,

and upon that certificate being lodged in court shall be deemed to be a plaint duly lodged under Order XXXV of the Civil Procedure Code, 1966, and the court shall proceed in the manner and in accordance with the provisions of that Order, and in the event of a decree for payment by the defendant to the Government of the amount due together with interest on it of two percentum per month from the date on which the certificate was filed until payment.

(3) Subsection (2) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(4) Every certificate filed in a court of a Resident Magistrate pursuant to subsection (2) shall be *prima facie* evidence of the truth of the statements contained in that certificate.

8. Any individual person who—

- (a) fails or refuses to pay the tax due under this Act and within the prescribed time;
- (b) with intent to evade payment of any tax or penalty due under this Act—
 - (i) makes any false statement to the Commissioner or any other public officer connected with the administration of this Act; or
 - (ii) fails or omits to give any information or submit any return or document required to be given or submitted by or under this Act or gives any such information or submits any such return which is false in any material particular; or
 - (iii) does or omits to do any act or thing which he is required to do by or under this Act,

Tax may
be reco-
vered by
suit

commits an offence.

“9. Any person found guilty of an offence under this Act shall be liable to a penalty of 50% of the unpaid tax, and also to a fine not exceeding one hundred thousand shillings or to a term of imprisonment not exceeding six months or to both such fine and imprisonment.”

Offences

10. Without prejudice to section 7, the Commissioner may, where he is satisfied that any person of any description has committed an offence against this Act, require such person to make payment of the tax due plus the interest of two percentum payable for every month of continued default.

SCHEDULE

Motor Vehicle Surtax Payable		
<i>Motor Vehicle Engine Capacity</i>	<i>Rate of Tax if New Car or upon first registration Shs.</i>	<i>Rate of Tax if Old Car Shs.</i>
1. Of up on 1100	60,000/-	30,000/-
2. Between 1101 cc and 1400 cc .	80,000/-	40,000/-
3. Between 1401 cc and 1650 cc .	90,000/-	45,000/-
4. Between 1651 cc and 2200 cc .	120,000/-	60,000/-
5. Between 2201 cc and 3000 cc .	160,000/-	80,000/-
6. Over 3000 cc	200,000/-	100,000/-

Passed in the National Assembly on the third day of February, 1994.


Clerk of the National Assembly