ARRANGEMENT OF CONTENTS

THE UNITED REPUBLIC OF TANZANIA

NO. 3 OF 1993

I ASSENT,

Mwinyi

President

20/4/93

An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to provide for matters connected with them

[......................................]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Finance Act, 1993.

Commencement

2. This Act shall be deemed to have come into operation on the first day of January, 1993.

PART II

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construction Acts, 1972 No.25

3. This Part shall be read as one with with the Business Licensing Act, 1972

Replacement of Schedule

4. The Schedule to the Business Licensing Act 1972 is hereby deleted and replaced by the following:

"COLUMN 1 Description of	COLUMN 2 Licence Fees		COLUMN 3 Fees for subsidiary Licence	
	Sh.	Cts.	Sh.	Cts.
a) The business of -				
(i) a commission or of an estate agent ...	120,000	00	120,000	00

(ii) clearing and forwarding.........	40,000	00	48,000	00
	plus 1% of the whole business			
b) The business of a broker..	80,000	00	40,000	00
c) Banking business...........	800,000	00	800,000	00
(NOTE: No licence fee shall be payable in respect of any mobile agency of a banker, where a fee for the place of business has been paid).				
d) Insurance business or the business of building society or company..................	48,000	00	48,000	00
e) The business of an insurance agent.......................	6,000	00	6,000	00
f) Shipping business...........	12,000	00	12,000	00
g) The business of shipping agency.......................	48,000	00	48,000	00
h) The business of lighterage or stevedoring:				
(i) if carried on at Dar es Salaam.........	24,000	00	24,000	00
(ii) if carried on at Tanga	24,000	00	24,000	00
(iii) if carried on at Lindi	24,000	00	24,000	00
(iv) if carried on at Mtwara	24,000	00	24,000	00
(v) if carried on at any other part.............	NIL		NIL	
(NOTE: If a person carries on such business at two or more ports specified above that person shall be deemed to have a principal place of business at such port);				
(i) Restraurant, hotel, boarding house or lodging houses business -				
(i) Tourist Hotels......	24,000	00	24,000	00
	plus 400/= per bedroom with liquor licence		plus 400/= per bedroom with liquor licence;	
(ii) if holding a liquor licence in respect of the premises.............	24,000	00	24,000	00
	plus 400/= per bedroom		plus 400/= per bedroom;	

(iii) if not holding a liquor licence in respect of the premises............	8,000 00 plus 200/= for each bedroom in such premises set aside for the accommodation of guests	8,000 00 plus 200/= for each bedroom in such premises set aside for the accommoda-tion of guests;
(j) The business of the exportation of cattle......	6,000 00	6,000 00
(k) The business of a commercial traveller..................	24,000 00	24,000 00
(l) The business of a travel agent......................	24,000 00	24,000 00
(m) The business of electricity distribution..............	200,000 00	100,000 00
(n) The business of transpor-ting passengers or goods by air.....................	24,000 00	24,000 00
(o) The business of a specified profession:		
(i) if in the full employment of the Government, Co-operative Society, or parastatal organization	NIL	NIL
(ii) if a business consultant............	120,000 00 plus 1% of turnover	120,000 00 plus 1% of turnover
(iii) in any other case	36,000 00	36,000 00
(p) The business of a building contractor -		
Class I..................	400,000 00	400,000 00
Class II..................	320,000 00	320,000 00
Class III.................	240,000 00	240,000 00
Class IV	200,000 00	200,000 00
Class V...................	160,000 00	160,000 00
Class VI..................	120,000 00	120,000 00
Class VII.................	80,000 00	80,000 00

(q) The business of manufacturing	16,000 00 plus 1% of the value of all contracts of the previous calender year or sh.40,000/=, whichever is the lesser amount;	48,000 00
(r) The business of providing postal services............	200,000 00	100,000 00
(s) The business of transporting passengers or goods by railway.....................	16,000 00 plus 1% of the turnover of previous calender year or sh.40,000/= whichever is the lesser amount;	48,000 00
(t) The business of exporters or importers...............	16,000 00 plus 1% of the turnover of previous calender year or sh.40,000/= whichever is the lesser amount;	48,000 00
(u) The business of selling goods by wholesale..........	16,000 00 plus 1% of the turnover of previous calender year or sh.40,000/= whichever is the lesser amount	48,000 00
(v) Any other business carried on by a Regional or District Development Corporation or a Regional or District Trading Corporation, a Cooperative Society or a Village established in accordance with legislation relating to local government........	1,200 00	1,200 00

(w) Any other business not specifically provided for in this Schedule 40,000 00 48,000 00

plus 1% of the turnover of whole business

(x) The business of selling motor vehicle spare parts 40,000 00 40,000 00

PART III

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

Construction and Commencement Cap.332

5. This Part shall be read with the Excise Tariff Ordinace.

Amendment of Schedule

6. The Schedule to the Excise Tariff Ordinance is hereby amended:

(a) by deleting item 9 and substituting for it the following:

"9. Petroleum and Petroleum Products:

A. Partly refined petroleum .... Free

B. Motor spirit, gasoline etc:

(1) Motor Spirit Premium (MSP) per litre .... Shs. 5.1590

(2) Motor Spirit Regular (MSR) per litre .... Shs. 2.8659

C. Kerosene Lamp Oil and white spirit:

(1) Aviation Kerosene...per litre Shs. 3.0311

(2) Other .... Shs. 3.7145

D. Gas Oil .... per litre Shs. 2.1772

E. Residual fuel oils, eg. marine, furnace etc:

(1) Furnace Oils .... per litre shs. 2.1839

(2) Residual Oils ...... per litre shs. 6.2614

F. Lubricants:

(1) Lubricating Oil ..... per cu.m shs. 500

(2) Lubricating grease ...per kg. shs. 75

G. Petroleum gases (LPG) .....per kg. shs 2.1875

(b) generally by deleting the rate 20% wherever it appears and substituting for it the rate 30%.

PART IV

AMENDMENT OF THE LAND ORDINANCE

Construction Cap. 113

7. This Part shall be read as one with the Land Ordinance.

Addition of New section 15A

8. The Land Ordinance is hereby amendeded by adding immediately after section 15 the following new section:

"Recovery of Land rent

15 A - (1) The Minister for the time being responsible for Finance may with the approval of the President, make regulations prescribing the manner of making payment and the method of recovering any land rent payable under this Act

(2) Regulations made under subsection (1) may provide for the imposition of a penalty not exceeding 25% of the land rent payable for any delay or failure to pay the land rent.

(3) Without prejudice to the methods of recovery prescribed by Regulations under this section, any land rent or penalty payable in accordance with this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Principal Secretary to the Treasury or such other officer as the Principal Secretary may authorise in that behalf."

PART V

AMENDMENT OF THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

Construction Acts, 1972 No.

9. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, in this Part referred to as "the principal Act".

Amendment of First Schedule

10. Paragraph (3) of the First Schedule to the principal Act is hereby amended by deleting the passage "thousand shillings" and substituting for it the passage "twenty thousand shillings".

Amendment of Second Schedule

11. Paragraph (2) of the Second Schedule to the principal Act is hereby amended by deleting the passage "twenty thousand shillings" and substituting for it the passage "thirty thousand shillings".

PART VI

AMENDMENT OF THE ROADS TOLLS ACT, 1985

Construction Acts, 1985 No.13

12. This Part shall be read as one with the Roads Tolls Act, 1985.

Amendment of Second Schedule

13. The Second Schedule to the Roads Tolls Act, 1985 is hereby deleted and replaced by the following:-

"SECOND SCHEDULE

Section 4(5)

TOLLS AT FUEL FILLING POINTS

<u>Fuel</u>	<u>Rate of Toll</u>
1. Super or Regular Petrol	Shs. 20.00
2. Diesel	Shs. 20.00"

PART VII

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

Construction Acts, 1973 No.30

14. This Part shall be read as one with the Road Traffic Act, 1973.

Replacement of Second Schedule

15. The Second Schedule to the Road Traffic Act, 1973, is hereby deleted and replaced by the following:

SECOND SCHEDULE

Section 66(c)

FIRST COLUMN Category	SECOND COLUMN Rate of Fees
A. A passenger vehicles, owned by an individual and used by him for purposes other than business, of an engine capacity:	
1. Not exceeding 1,100 c.c.	7,600/=
2. Exceeding 1,100 c.c. but not exceeding 1,400 c.c.	8,400/=

3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	9,200/=
4. Exceeding 1,650 c.c. but not exceeding 2,200 c.c.	10,800/=
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	12,400/=
6. Exceeding 3,000 c.c.	14,000/=
B. A passenger vehicle, excluding a public omnibus, not owned by an individual and used for business purposes, of an engine capacity:	
1. Not exceeding 1,100 c.c.	10,000/=
2. Exceeding 1,100 c.c. but not exceeding 1,400 c.c.	10,800/=
3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	11,600/=
4. Exceeding 1,640 c.c. but not exceeding 2,200 c.c.	13,200/=
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	14,800/=
6. Exceeding 3,000 c.c.	18,000/=
C. A public service, other than a public omnibus in category D of an engine capacity:	
1. Not exceeding 2,200 c.c.	14,000/=
2. Exceeding 2,200 but not exceeding 3,000 c.c. ..	15,600/=
3. Exceeding 3,000 c.c.	22,000/=
D. A public omnibus or a private omnibus of a passenger seating capacity:	
1. Not exceeding 10 seats	13,200/=
2. Exceeding 10 seats but not exceeding 15 seats ..	14,800/=
3. Exceeding 15 seats but not exceeding 20 seats ..	16,400/=
4. Exeeding 25 seats	18,000/=
5. Of 26 seats	20,000/=
6. Exceeding 26 seats, in addition Shs.80/= for every seat in excess of 26 seats.	
E. A goods vehicles or a commercial vehicle including a trailer of a load carrying capacity:	
1. Not exceeding 1,500 kgs	14,500/=
2. Exceeding 1,500 kgs. but not exceeding 2,000 kgs	18,500/=
3. Exceeding 2,000 kgs. but not exceeding 3,000 kgs	26,500/=
4. Exceeding 3,000 kgs. but not exceeding 4,000 kgs	34,500/=
5. Exceeding 4,000 kgs. but not exceeding 5,000 kgs	42,500/=
6. Excedding 5,000 kgs.	52,500/=
F. Motor cycles of engine capacity:	
1. Not exceeding 50 c.c.	4,500/=
2. Exceeding 50 c.c. but not exceeding 150 c.c. ...	5,500/=
3. Exceeding 150 c.c. but not exceeding 500 c.c. ..	6,500/=
4. Exceeding 300 c.c. but not exceeding 500 c.c ...	7,500/=
5. Exceeding 500 c.c.	8,500/=
G. Other:	
1. Ambulance	3,000/=
2. Hearse	3,000/=
3. Dumper:-	
(a) Where use is continued to own premises of consession..............................	3,000/=
(b) In any other case............................	3,000/=

PART VII

AMENDMENT OF THE STAMP DUTY ACT, 1972

Construction Acts 1972 No.20

16. This Part shall be read as one with the Stamp Duty Act, 1972.

Amendment of Section 9

17. Section 9 of the Stamp Duty Act, 1972, is hereby amended in subsection (1) by deleting the passage "Shillings 7/50" and substituting for it the passage "Shillings 10/=".

Passed in the National Assembly on the 19th day of February, 1993.

Clerk of the National Assembly

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