THE MISCELLANEOUS TAX EXEMPTIONS AND REMISSIONS REVOCATION ACT, 1992

THE ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA



No. 16 OF 1992

I ASSENT

.....
President

21/9/92

An Act to provide for the revocation of exemptions and remissions of tax granted under various tax laws and for related or connected matters

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ENACTED by the Parliament of the United Republic of Tanzania.

Short title and commencement

1. This Act may be cited as the Miscellaneous Tax Exemptions and Remission Revocation Act, 1992 and shall be deemed to have come into operation on 19th June, 1992.

Revocation of tax exemptions and remissions

2. Subject to section 3 of this section, the tax exemptions or remissions granted pursuant to or under the provisions of the written laws specified in the Schedule to this Act, are hereby revoked.

Revocation not to apply to certain exemptions and remissions

3. Notwithstanding the provisions of section 2, the revocation under this Act shall not—

(a) apply to any subsisting exemption or remission granted pursuant to or in accordance with the terms or conditions of any contract, treaty or other agreement entered into prior to this Act, between the Government of the United Republic and any other government or international organization or other foreign body engaged in any project or undertaking within the United Republic;

(b) apply to any subsisting exemptions or remissions granted in favour of religious or charitable organizations;

(c) operate to revive the liability to pay any tax which had become due and payable but exempted or remitted prior to this Act

Statutory powers not affected by revocation

4. Nothing in this Act shall be construed as detracting from or otherwise adversely affecting the statutory power to grant exemption or remission under the aforesaid written laws.

SCHEDULE

Section 2

1. Section 7 of the Customs Tarrif Act, 1976.
2. Section 28 of the Sales Tax Act, 1976.
3. Section 6 of the Excise Tariff Ordinance, Cap. 332.
4. Section 15 of the Income Tax Act, 1973.
5. Section 5 of the Roads Toll Act, 1985.
6. Section 15 of the Stamp Duty Act, 1972.
7. Section 8 of the Housing Levy Act, 1985.
8. Section 10 of the Training Levy Act, 1972.
9. Section 10 of the Car Benefit Tax Act, 1991.
10. Section 3 of the Hotel Levy Act, 1972.
11. Section 5 of the Estate Duty Act, 1963, Cap. 527.
12. Section 5 of the Airport Service Charges Act, 1962, Cap. 471.
13. Section 5 of Port Service Charges Act, 1973.
14. Section 6 of the Motor Vehicles (Tax on Registration) and Transfer Act, 1972.
15. Section 9 of the Foreign Commercial Vehicles Licensing Act, 1976.

Passed in the National Assembly on 14th August, 1992.

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Clerk of the National Assembly

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