

THE RESIDENCE TAX ACT, 1990

ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA



No. 18 OF 1990

I ASSENT,

President

24/9/90

**An Act to impose a residence tax to be paid by certain non-citizens
who wish to reside in the United Republic**

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Residence Tax Act, 1990, and shall be deemed to have come into operation on the first day of July, 1990.

Short title
and com-
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ment

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

Interpreta-
tion

“collector” means a collector of residence tax appointed under section 7;

“Commissioner” means the Commissioner for Income Tax;

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

“residence tax” means the tax imposed by section 3.

3.—(1) Subject to section 5, there shall be paid in every financial year by every resident who is not a citizen of the United Republic, a tax to be known as residence tax.

Imposi-
tion of re-
sidence
tax

(2) The residence tax shall be one hundred thousand shillings.

(3) The Minister may, by order published in the *Gazette* and subject to prior approval by resolution of the National Assembly, vary the rate prescribed under subsection (2).

Issue of residence permit	4.—(1) Notwithstanding the provisions of any other written laws, no person shall be issued with a residence permit or allowed to renew a residence permit unless he pays the residence tax due. (2) Subject to subsection (1), every person shall, before he is issued with a resident permit, produce a receipt issued under section 8 certifying the payment of residence tax.
Exemption from residence tax	5.—(1) Any person who— (a) is in the diplomatic service or in the service of a mission or agency of a foreign government or of the United Nations Organisation or of the Organization of African Unity or any organ of these organizations or of any other organization enjoying diplomatic immunity in the United Republic; (b) is a technical assistance personnel; (c) is in lawful possession of a work permit; or
Acts, 1966 No. 2	(d) is a registered refugee under the Refugees (Control) Act, 1966, is hereby exempted from the liability to pay residence tax. (2) The Minister may, by Order published in the <i>Gazette</i>, exempt any person, or any class of persons from payment of residence tax either in whole or in part, and may grant such exemption subject to such terms and conditions as he may consider appropriate.
Administration of the Act	6.—(1) The Commissioner is hereby charged with the administration of this Act. (2) The Commissioner may from time to time issue instructions in writing and not inconsistent with this Act, for the guidance of collectors in the performance of their duties under this Act.
Appointment of collectors	7.—(1) The Commissioner shall be a collector of residence tax for the purposes of this Act. (2) The Commissioner may appoint Internal Revenue Officers to be tax collectors in their respective areas.
Collection of tax	8.—(1) Every collector shall collect the residence tax payable by any person and shall forthwith issue a receipt in the prescribed form. (2) The sums collected by way of residence tax shall be paid by the collector to the Principal Secretary to the Treasury who shall pay the same into the Consolidated Fund.
Tax payer to furnish information	9. Any person liable to pay residence tax shall, on being requested so to do by a collector, furnish such collector with such information as may be required by him.

10. Any person who refuses or fails to comply with the provisions of this Act or gives false information in relation to any matter under this of not less than one hundred thousand shillings nor exceeding two hundred thousand shillings or imprisonment for a term not exceeding three years or to both such fine and imprisonment.

Offences

11. The Minister may make regulations providing for anything required to be prescribed and generally for the better carrying out of the purposes and provisions of this Act.

Regulations

Passed in the National Assembly on the twentieth day of July, 1990.

.....*M. M. Mwindi*.....
Clerk of the National Assembly