THE FINANCE BILL, 1989

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THE UNITED REPUBLIC OF TANZANIA

No. 13 OF 1989

I ASSENT,

President

26th March 1990

An Act to impose and alter certain taxes and duties and to amend certain written laws relating to the collection and management of public revenues

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, 1989.

Commencement

2. The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the respective Parts.

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962

Construction and commencement Cap.471

3. Ibis Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the twenty-third day of June, 1989.

Amendment of Section 3

4. Section 3 of the, Airport Service Charge Act' 1962 is hereby amended-

(a) in subsection (2), by deleting the words "three hundred shillings" and substituting for them the words "five hundred shillings", and

(b) in subsection (3), by deleting the words "ten United states dollars" and substituting for them the words "twenty United States dollars".

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

Construction and commencement

5. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the first day of July, 1989.

Amendment of Schedule

6. The Schedule to the Business Licensing Act, 1972, is hereby amended by substituting, save where the expression "same" appears, for the entries in Column 2 and Column 3 respectively the licence fees specified in relation to the following businesses described in Column 1:

"COLUMN 1 *Description of Business*	COLUMN 2 *Licence Fees* Shs. Cts.	COLUMN 3 *Fee for Subsidiary Licence* Shs. Cts.
(a) *(same)* ----------	60,000 00	60,000 00
(c) *(same)* ----------	24,000 00	24,000 00
(d) (same) ----------	24,000 00	24,000 00
(g) *(same)* ----------	24,000 00	24,000 00
(h) *(same)* ----------	12,000 00	12,000 00
(i) *(same)* ----------	12,000 00	12,000 00
(ii) *(same)* ----------	12,000 00	12,000 00
(iii) *(same)* ----------	12,000 00	12,000 00
(iv) *(same)* ----------	12,000 00	12,000 00
(v) *(same* ----------	*(same)*	*(same)*
(i) *(same):*		
(i) *(same)* ----------	6,00000 plus Shs. 200/- for each bedroom. in such premises set aside for the accommodation of guests.	NIL
(ii) *(same)* ----------	6 000 00 Pius shs. 200/- for each bedroom in such premises set aside for the accommodation of guests.	6,000 00 plus Shs. 200/ for each bed. room In such. premises set aside for the accommodation of guests
(iii) *(same)* ----------	2,000 00 plus Shs 50/- for each bedroom in such premises set aside for the accommodation of guests.	2,000 00 plus shs. 50/ for each bed room in such premises set aside for the accommodation of guests.

Description of Business	*Licence Fees* Shs. Cts.	*Fee for Subsidiary Licence* Shs. Cts.
(k) *(same)*	12,000 00	12,000 00
(1) *(same)*	12,000 00	12,000 00
(n) *(same)*	12,000 00	12,000 00
(o) *(same):*		
(i) *(same)*	NIL	NIL
(ii) *(same)*	60,000 00 plus 1% of turnover	60,000 00 plus 1% of turnover
(iii) *(same)*	18,000 00	18,00000
(p) *(same)*	16,000 00 plus 1% of the value of all contracts undertaken during the previous calendar year or Shs. 80,000A whichever is the lesser amount	16,00000
(q) *(same)*	8,000 00 plus 1 % of the value of all contracts of the previous calendar year or Shs. - 40,000/- whichever is the less amount	24,000 00
(r) *(same)*	8,000 00 plus 1% turnover of previous calendar year or Shs. 40,000/- whichever is the lesser amount	24,000 00
(s) *(same)*	8,000 00 plus 1% of the turnover of the previous calendar year or Shs. 40,000/- whichever is the lesser amount	24,000 00
(t) *(same)*	8,000 00 plus I% of turnover of previous calendar year of Shs. 40,000/- whichever is the lesser amount	24,000 00
(u) *(same)*	8,000 00 plus I % of turnover of previous calendar year of Shs. 40,000/- whichever is the lesser amount	24,000 00
(v) *(same)*	600 00	600 00
(w) *(same)*	4,000 00	12,000 00".

PART IV

AMENDMENT OF THE COMPANIES ORDINANCE

7. This Part shall be read as one with the Companies Ordinance, and shall be deemed to have come into operation on the- twenty-third day of June, 1981.

8. The Eighth Schedule to the Companies Ordinance is hereby deleted and replaced by the following:

EIGHTH SCHEDULE

Sections 293, 306 and 347

TABLE OF FEES TO BE PAID TO THE REGISTRAR

1. BY A COMPANY HAVING A SHARE CAPITAL

Tax on Capital:

Shs. 10/= per every Sh. 1,000/= or part thereof for registration of a company whose nominal share capital:-

	Shs. Cts.
is not more than Shs. 20,000	800 00
is more than 20,000 but not more than Shs. 1,000,000	1,600 00
is more than Shs. 1,000, 000 but not more than Shs. 1,500,000	2,400 00
is more than Shs. 1,500,000 but not more than Shs. 2,000,000	4,000 00
is more than Shs. 2,000,000 but not more than Shs. 3,000,000	4,800 00
is more than Shs. 3,000,000 but not more than Shs. 4,000,000	5,600 00
is more than Shs. 4,000,000 but not more than Shs. 5,000,000	6,400 00
is more than Shs. 5,000,000 but not more than Shs. 10,000,000	8,000 00
is more than Shs. 10,000,000 Shs. 40,000,000	40,000 00

For registration of any increase in share capital made after the first registration of the Company the same fee as could have bee payable if the increased share capital had formed part of the original share capital at the time of registration:

Provided that no company shall be liable to pay in respect of nominal share capital, on registration or afterwards, any greater amount of fees than Shs. 5,000/- taking into account, in the case of fees payable on an increase of share capital after registration, the fees paid on registration.

For registration of any existing company, except such companies as are by this Ordinance exempted, the same fee as is charged for registering a new company.

For registering any document by this Ordinance required or authorized to be, registered or required to be delivered, sent or forwarded to the registrar other than the memorandum or the abstract required to be delivered to the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the United Republic.

For making a record of any fact by-this Ordinance required or authorized to be recorded by the Registrar Shs. 200/-.

II. BY A COMPANY NOT HAVING A SHARE CAPITAL

For registration of a company-

	Shs. Cts.
Where the number of members as stated in the Articles does not exceed 25	800 00
Where the number of members as so stated exceeds 25 but not 50	1,200 00
Where the number of members as so stated exceeds 50 but not 100	1,600 00
Where the number of members as so stated exceeds 100 but not 150	2,000 00
Where the number of members as so stated exceeds 150 but not 200	2,400 00
Where the number of members as so stated exceeds 200 but is still limited	4,000 00
For registration of a company in which the number of members is stated in the Articles to be unlimited	6,400 00
For registration of any increase on the number of members made after the registration of the company in respect of every 50 members or less than 50 members of that increase	200 00

Provided that no company shall be liable to pay on the whole a greater fee than Shs. 400/= in respect of its number of members taking into account the fee paid on the first registration of the company.

For the registration of an existing company except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance, the same fee as is charged for registering a new company.

For registering any document by this Ordinance required or authorized to be registered or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up in the United Republic	200 00
For making record of any fact by this Ordinance required or authorized to be recorded by the Registrar	200 00

III. BY A COMPANY TO WHICH PART XII OR THIS ORDINANCE APPLIES

	Shs. Cts.
For registering a certified copy of a charter, statures or memorandum and articles of the company or other instrument constituting or defining the constitution of the company	200 00
For registering any other document required to be delivered to the Registrar under Part XII of this Ordinance	200 00

IV. GENERALLY

For registering out of time any document which is required to be delivered, sent or forwarded to the Registrar within any prescribed period, in addition to any other fee prescribed, there shall be payable a fixed fee of Shillings 100/- for each month or part of month of delay"

PART V

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

Construction and commencement

9. This Part shall be read as one with the Excise Tariff Ordinance, and shall be deemed to have come into operation on the twenty-third day of June, 1989.

Repeal and re-Placement of section 3

10. Section 3 of the Excise Tariff Ordinance is hereby repealed and replaced by the following:

"Imposition of liability, determination and payment of excise duty

3.-(1) There shall be charged in respect of goods specified in the second column of the First Schedule to this Ordinance, excise duties at the rates specified in the third and fourth columns of that Schedule, and the excise duties shall be levied, collected and paid in accordance with the provisions of the Act

(2) Notwithstanding any other written law for the time being in force in Tanzania in relation to the imposition and collection of customs and excise revenue, the provisions of the Sales Tax Act, 1976, shall apply, mutatis mutandis for the purposes of determining the liability to duty, the date when payment is due, the computation of duty, the dutiable value of goods liable to duty and such other matters relating to the imposition and collection of excise duty.

(3) Save where the contrary is expressly provided in this Act, excise duty payable on goods manufactured in the United Republic shall be based on the selling price of the goods excluding sales tax; and excise duty on imported goods shall be based on the Customs value together with the import duties on these goods but excluding sales tax and any other taxes."

Deletion of First Schedule

11. The Excise Tariff Ordinance is hereby amended by deleting the First Schedule and substituting for it the following:

"FIRST SCHEDULE

(Section 3)

Item	*Goods*	*Rates of Excise Duty*	
1.	Beet sugar and cane sugar, solid:		
	A. Jaggery	----------	10.%
	B. Other.	Per tonne	Shs. 1,000/-
2.	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 of the First Schedule to the Sales Tax Act, 1976:		
	A. Lemonade, flavoured spa waters and flavoured aerated waters	Per litre	25 % plus Shs. 16.50
	B. Other	Per litre	25% plus Shs. 16.50
3.	Beer:		
	A. Made from malt	Per litre	25 % plus Shs. 94.40
	B. Stout	Per litre	25 % plus Shs. 94.40
	C. Chibuku	Per litre	Shs. 2/20
4.	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:		
	A. Still wines and grape must:		
	(1) Not in bottle	----------	70%
	(2) In bottle	----------	70%
	B. Sparkling wine:		
	(1) Champagne	----------	70%
	(2) Other	----------	70%
5.	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	----------	50%
6.	Spirits (other than those of heading No. 22.08 of the First Schedule to the Sales Tax Act, 1976) liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
	A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966	Per litre	25% plus Shs. 450/-
	B. Spirits, other than those of heading No. 22.80, for example, brandy, vodka, whisky, rum, gin, geveva, and concentrates of such spirits	Per litre	25% plus Shs. 1,000/-
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	Per litre	25% plus Shs. 1,000/-

Item	*Goods*	*Rates of Excise Duty*	
7.	Manufactured tobacco; tobacco extracts and essences:		
	A. Cigars, cheroots and cigarillos	Per pound	100%
	B. Cigarettes'.		
	(1) Crescent and Star medium	Per 1,000 cigarettes	50% plus Shs. 400/-
	(2) Crescent and Star large	Per 1,000 cigarettes	50% plus Shs. 9201-
	(3) Safari Small	Per 1,000 cigarettes	50% plus Shs. 400/-
	(4) Safari Kings manufactured by Tanzania Cigarette Company	Per 1,000 cigarettes	50% plus Shs. 920/-
	(5) Sportsman and Sweet Menthol manufactured by Tanzania Cigarette Company	Per 1,000 cigarettes	50% plus Shs. 920/-
	(6) Top Club manufactured by Tanzania Cigarette Company	Per 1,000 cigarettes	50% plus Shs. 920/-
	(7) Embassy manufactured by Tanzania Cigarette Company	Per 1,000 cigarettes	50% plus Shs. 1,280-00 -
	(8) Rex manufactured by Tanzania Cigarette Company	Per 1,000 cigarettes	50% plus Shs. 1,280-00
	(9) Tropicana manufactured by Tanzania Cigarettes Company	Per 1,000 cigarettes	50% plus Shs. 1,280-00
	(10) Other	Per 1,000 cigarettes	50% plus Shs. 1,280-00
	C. Snuff:		
	(1) Made by grower without the aid of machinery		Free
	(2) Other		50%
	D. Pipe tobacco	Per kg.	50% plus Shs. 80-00
	E. Cut rag and similar semi-processed tobacco for use in the manufacture of cigarettes		Free
	F. Other manufactured tobacco:		
	(1) Made by grower without the aid of machinery		Free
	(2) Other		50%

Item	*Goods*	*Rates of Excise Duty*	
8.	Cement	Per tonne	Shs. 125.00
9.	Petroleum oils and petroleum products:		
	(1) LPG		Free
	(2) MSP	Per litre	Shs. 4.50
	(3) MSR	Per litre	Shs. 1.00
	(4) Jet A_1	Per litre	Cents 20
	(5) IK	Per litre	Cents 90
	(6) Furnace oil	Per litre	Cents 25
	(7) Residual oil	Per litre	Cents 25
	(8) Lubricating oil	Per cu. m.	Shs. 500/-
	(9) Lubricating grease	Per kg.	Cents/75
10.	Perfumery, cosmetics and toilet preparations:		
	A. Toilet waters containing alcohol		50%
	B. Dentifrices, including denture cleaners and fixative pastes and powders		50%
	C. Joss sticks and joss paper		50%
	D. Cosmetic bases, unperfumed		50%
	E. Shampoo		50%
	F. Other		50%
11-	Pyrotechnic articles (for example fire-works, railway fog signals, amorces rain rockets):		
	A. Very flares and railway fog signals		**Free**
	B. Rain and anti-hail rockets and bombs distress and life-saving rockets		**Free**
	C. Other		50%
12.	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and puffed or garnetted rags)		50%
13.	Silk yam spun from noil silk or from other waste silk; silk-worm gut. imitation catgut or silk		50%
14.	Woven fabrics of silk or of noil silk or of other waste silk		75%
15.	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:		
	A. Rayon		Free

Item	*Goods*	*Rates of Excise Duty*
	B. Other fibres:-	
	(i) For the manufacture of twine for fishnets	Free
	(ii) Other	75%
16.	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of Item No. 15.	
	A. Rayon	50%
	B. Other Fibres	75%
17.	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	25%
18.	Yam of sheep's or lambs wool, of horsehair or of other animal hair	50%
19.	Woven fabrics of sheeps' or lambs' wool, of horsehair or of other animal hair	75%
20.	Flax or ramie yam	50%
21.	Woven fabrics of flax or of ramie:	
	A. Canvas	Free
	B. Other	75%
22.	Woven fabrics of Cotton:	
	A. Gray and Unbleached	Free
	B. Gauze:	
	(1) For the Manufacture of bandages falling under tariff No. 30.04	Free
	(2) Other	50%
	C. Canvas:	
	(1) Locally Manufactured:	
	(a) Heavy duty (for making tents, tarpaulins and the like), shoe uppers canvas, and tyre Cord fabrics	Free
	(b) Other	Free
	(2) Imported Canvas	Free
	D. Kitenge and Khanga and the like in the piece	50%
	E. Drills, Twills and linen:	
	(1) For making school uniforms	Free
	(2) Other	50%
	F. Other:	50%
23.	Yarn of man-made fibres (discontinuous or waste)-	
	A. Rayon	Free
	B. Other Fibres	50%

Item	*Goods*	*Rates of Excise Duty*
24.	Woven fabrics of man-made fibres (discontinous or waste):	
	A. Rayon	50%
	B. Other Fibres	75%
25.	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	**Free**
	A. Hessian and sacking (not including matting)	
	B. Other ,	50%
26.	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of sisal, coir, coconut fibre cotton or rayon ...	**Free**
	B. Of other fibres	50%
27.	Other carpets, carpeting, rugs, mate and matting, and "Krlem", "Schumacks" and "Karamanies" rugs and the like (made up or not):	
	A. Of sisal. coir coconut fibre, cotton or rayon	**Free**
	B. Of other fibres	50%
28-	Tapestries, hand-made of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and and needle-worked tapestries (for example, petit point and cross stitch) Made in panels and the like by hand	50%
29.	Woven pile fabrics and chenille fabrics (other than terry towelling or similar ferry fabrics of cotton falling within Item No. 22 and fabrics failing within Item No. 30)	
	A. Cotton	50%
	B. Rayon	50%
	C. Other fibres	75%
30.	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods, falling within Item No. 31	50%
31.	Woven labels, badges and the like, not embroidered, in piece, in strips or cut to shape or size	*50%*
32.	Chenille yam (including flock chenille yam), gimped yam (other than metallised yam heading No. 52.01 and gimped horsehair yam); braids,and ornamental trimmings in the piece; tassels, pompons and the like	25%
33.	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	A. White, of a kind suitable for use as mosquito and sanfly netting	**Free**
	B. Other	50%

34. Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace or embroidery, in the piece, in strips or in motifs:

A. Of cotton or rayon	50%
B. Of other fibres	75%

35. Felt and articles of felt, whether or and impregnate or coated:

A. Felt	25%
B. Articles:	25%

36. Bonded fabrics; similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:

A. Fabrics	25%
B. Articles	25%

37. Nets and netting made of twine, cordage or rope, and made-up Ming-nets of yarn, twine, cordage or rope:

A. Fishing-nets and netting:

(1) Knotted gill fishing-nets of two-ply to fifteen-ply, of stretched mashes 1.27, to 12.7cm, manufactured from man-made multi-filament-fibres	**Free**
(2) Other	**Free**
B. Fruit tree and seed-bed netting	**Free**
C. Other	25%

38. Rubberised textile fabrics, other than rubberised knitted or crocheted pods:

A. Electrical insulating tape	**Free**
B. Other	25%

39. Textile fabrics otherwise impregnated, coated, covered or laminated: painted canvas being theatrical scenery, studio backcloths or the like 25%

40. Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads 25%

41. Textile fabrics and textile articles, of a kind commonly used in machinery or plant:

A. Fabrics	25%
B. Articles:	**Free**

Item	*Goods*	*Rates of Excise Duty*
42.	Knitted or crocheted fabrics, not elastic or rubberised:	
	A. Of cotton or rayon	50%
	B. Of other fibres	75%
43.	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:	
	(1) Of cotton or rayon .	**Free**
	(2) Of other fibres	25%
44.	Stockings, understockings, socks, ankle, socks, sockets and the like, knitted or crocheted, not elastic nor rubberised:	
	(1) Of cotton or rayon	**Free**
	(2) Of other fibres	25%
45.	Under garments, knitted or crocheted, not elastic or rubberised:	
	(1) Of cotton or rayon	**Free**
	(2) Of other fibres	25%
46.	Outer garments, and other articles, knitted or crocheted, not elastic or rubberised:	
	A. Articles of apparel:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
	B. Other:	
	(1) Blankets:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
	(2) Other:	
	(i) Of cotton or rayon	**Free**
	(ii) Of other fibres	25%
47.	or crocheted fabric and articles thereof elastic or rubberised (including elastic kneecaps and elastic stockings):	
	A. Fabric:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%

Item	*Goods*	*Rates of Excise Duty*
	B. Articles of apparel:	
	(1) Stockings and hose:	
	(i) Of cotton or rayon	**Free**
	(ii) Of other fibres	25%
	(2) Other:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
	C. Other:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
48.	Men's and boy's outer garments:	
	A. Diving suits other than sports clothing:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
	13. Other:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
49.	Women's, girls, and infant, outer garments:	
	A. Saris, khanga and the like:	
	(1) Of cotton:	
	(a) Khanga, Kitenge	50% plus 20/. per pair
	(b) Other	50%
	(2) Of rayon:	50%
	(3) Of other fibres:	
	(a) Khanga, Kitenge	50% plus 20/. per pair
	(b) Other	50%
	B. Other:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	50%

Item	*Goods*	*Rates of Excise Duty*
50.	Men's and boy's undergarments, including collars, Shirt fronts and cuffs:	
	(1) Of cotton or rayon	**Free**
	(2) Of other fibres	25%
51.	Women's girl's and infants' undergarments:	
	A. Baby napkins	**Free**
	B. Other:	
	(1) Of cotton or rayon	**Free**
	(2) Of other fibres	25%
52.	Handkerchiefs:	
	(1) Of cotton or rayon	**Free**
	(2) Of other fibres	25%
53.	Shawls, scarves, mufflers, mantillas, veils and the like:	
	A. Of cotton:	25%
	B. Of rayon:	25%
	C. Of other fibres:	25%
54.	Ties, bow ties and cravats:	25%
55.	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls garments:	
	(1) Of cotton or rayon	**Free**
	(2) Of the fibres	25%
56.	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic:	
	(a) Of cotton or rayon	Free
	(b) Of other fibres	25%
57.	Gloves, mittens, mitts, stockings, socks and socketes, not being knitted or crocheted goods:	
	A. stockings, socks and sockets:	

Item	*Goods*	*Rates of Excise Duty*
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	*25%*
	B. Other:	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	*25%*
58.	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets):	
	(a) Of cotton or rayon	**Free**
	(b) Of other fibres	25%
59.	Travelling rugs and blankets:	
	A. Of cotton or rayon	**Free**
	B. Of other fibres:	
	(1) Where the c.i.f. or ex-factory price exclusive of the sales tax does not exceed Shs. 501- per blanket or rug	**Free**
	(2) Others	25%
60.	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:	
	A. Bedsheets, bedspreads, curtains, tablecloths, glass cloths and towels:	
	(1) Cotton, gray and unbleached:	25%
	(2) Cotton, other:	25%
	(3) Of rayon:	25%
	(4) Of other fibres:	50%
	B. Mosquito and sand fly nets:	**Free**
	C. Other:	
	(a) Of cotton or rayon	25%
	(b) Of other fibres	50%
61.	Other made-up textile articles (including dress patterns):	
	A. Surgeons face masks	**Free**
	B. Other:	25%

item	*Goods*	*Rates of Excise Duty*
62.	Clothing, clothing. accessories, travelling rugs and blankets. household linen and furnishing articles (othe than articles falling within Items No. 26, 27 or 28), of textile materials, footwear and headgear of any material, showing sips of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	25%
	similar bulk packings:	
63.	Artificial flowers, foliage *or* fruit and parts thereof articles made of artificial flowers, foliage or fruit	25%
64.	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making *wigs* and the like	50%
65.	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	50%
66.	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, inclu. ding those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballatin):	
	A. Imitation pearls, imitation precious and semi-precious stones; beads .	25%
	B. Other	25%
61.	Glass curtain or furnishing fabric	25%
68-	Precious stones and metals jewellery and smiths' wares	50%
69.	Imitation jewellery	25%
70.	Spin driers (84.1813)	25%
71.	Dish-washing machines (84.19A)	25%
72.	Laundry and domestic washing machines, wringers and mungles; -shaker tumblers; tumble dryers; ironing machines and steam presses for pressing garments; dry cleaning machines	25%

Item	*Goods*	*Rates of Excise Duty*
73.	Thermionic, cold cathode and photocathode valves and tubes -(including vapour gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo to cell mounted transistors and similar mounted devices incorporating semiconductors; mounted piezo-electric crystals:	
	(i) Suitable for use as parts of Television receiving sets or radio grams	25%
	(ii) Electrical parts of machinery and apparatus suitable for use as parts of Television receiving sets or radiograms,	25%
74.	Passenger carrying motor-cars (including estate cars, station wagons, motor-caravans, mini-buses and the like), if sales tax has not previously been paid in Tanzania-where the maximum cylinder capacity of the vehicle does not exceed 1200 c.c.	75%
75.	Motor caravans, microbuses, mini-buses and the like, with a seating capacity for not less than 8 passengers: If sales tax has not previously been paid in Tanzania where the maximum cylinder capacity of the vehicle-	
	(i) Exceeds 1,200 c.c. but does not exceed 2,000 c.c.	25%
	(ii) Exceeds 2,000 c.c. but does not exceed 2,250 c.c.	25%
	(iii) Exceeds 2,250 c.c.	25%
76.	Musical instruments, sound recorders and reproducers; television image and sound recorders and reproducers, magnetics, magnetic; parts and accessories of such articles under Tariff No. 92.01, 92.02, 92.03,92.04,92.05, 92.06,92.07,92.08, 92.09, 92.10, 92.11, 92.12, and 92.13 in the First Schedule to the Sales Tax Act, 1976	25%
77.	Firearms (revolvers and pistols):	
	(i) Military	**Free**
	(ii) Other	50%

N.B.: Excise duty on locally produced goods is to be based on selling price excluding sales tax; while excise duty on imported goods to be based on Customs value plus import duties exclusive of sales tax and any other taxes."

PART VI

AMENDMENT OF THE EAST AFRICAN CUSTOMS AND TRANSFER TAX MANAGEMENT ACT

Construction and commencement

12. This Part shall be read as one with the East African Customs and Transfer Tax Management Act, and shall be deemed to have come into operation on the twenty-third day of June, 1989.

Amendment of various penalty provisions

13. The provisions of the East African Customs and Transfer Tax Management Act specified in column 1 of the TABLE BELOW are hereby amended by deleting the fines specified in column 2 opposite to them and substituting for them, respectively, the fines specified in column 3 of the TABLE.

TABLE

Column I Provisions Being Amended	Column 2 Fine Being Deleted	Column 3 Fine Being Substituted
Section 7(1) and (2) respectively	ten thousand shillings	One hundred thousand shillings if the offender is a resident or if he is a foreigner, one thousand U.S. dollars.
Section 11(4)	five hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 19(2)	two hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 31(2)	one thousand shillings	twenty thousand shillings if the offender is a resident or if he is a foreigner two hundred U.S. dollars.
Section 50(2)	four thousand shillings	eighty thousand shillings if the offender is a resident or if he is foreigner seven hundred U.S. dollars.
Section 50(3)	five hundred shillings	ten thousand shillings if the, offender is a resident or if he is a foreigner fifty U.S. dollars.
Section 52	four thousand shillings	eighty thousand shillings if the offender is a resident or if he is a foreigner seven hundred U.S. dollars.
Section 53(8)	two thousand shillings and one hundred shillings	fourty thousand shillings and five thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars and fifty U.S. dollars.
Section 55(3)	four hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 56(3)	four hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.

Section 58(2)	one hundred shillings	five thousand shillings if the offender is a resident or if he is a foreigner fifty U.S. dollars.
Section 71(2)	one hundred shillings	five thousand shillings If the offender is a resident if he is a foreigner fifty U.S. dollars.
Section 77(2)	ten thousand shillings	one hundred thousand shillings if the offender is a resident or if he is a foreigner one thousand U.S. dollars.
Section 80(3)	four hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 87(2)	one thousand shillings	twenty thousand shillings if the offender is a resident or if he is a foreigner two hundred U.S. dollars.
Section 88(3)	one thousand shillings	twenty thousand shillings if the offender n a resident or if he is a foreigner two hundred U.S. dollars.
Section 89(2)	one thousand shillings	twenty thousand shillings if the offender is a resident or if he is a foreigner two hundred U.S. dollars.
Section 90(2)	one thousand shillings	twenty thousand shillings if the offender is a resident or if he is a foreigner two hundred U.S. dollars.
Section 93(2)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 94(4)	four hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 128(4)(a)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 128(4)(b)	one hundred thousand shillings	two hundred and fifty thousand shillings if the offender is a resident or if he is a foreigner two thousand U.S. dollars.
Section 129(2)(a)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars.
Section 129(2)(b)	one hundred thousand shillings	two hundred and fifty thousand shillings if the offender is a resident or if he is a foreigner two thousand U.S. dollars.
Section 143(l)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 145(i)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 145(ii)	one hundred thousand shillings	two hundred and fifty thousand shillings if the offender is a resident or if he is a foreigner two thousand U.S. dollars.
Section 145(iii)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.

Section 146	ten thousand shillings	one hundred thousand shillings if the offender is a resident or if be is a foreigner one thousand U.S. dollars,
Section 148	three thousand shillings	sixty thousand shillings if the offender is a resident or if he is a foreigner six hundred U.S. dollars.
Section 150	one thousand shillings	twenty thousand shillings if the offender is a resident or if he is a foreigner two hundred U.S. dollars.
Section 151	five hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S dollars.
Section 154	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 156(2)	one hundred thousand shillings	two hundred and fifty thousand shillings if the offender is a resident or if he is a foreigner two thousand U.S. dollars.
Section 168(l)(a)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
SectionI68(1)(b)	two thousand shillings	forty thousand shillings if the offenders if a resident or if he is a foreigner four hundred U.S. dollars.
Section 168(3)	two thousand shillings	forty thousand shillings if the offender is a resident or if he is a foreigner four hundred U.S. dollars.
Section 186(2)	four hundred shillings	ten thousand shillings if the offender is a resident or if he is a foreigner one hundred U.S. dollars."

Amendment of section 148

14. Section 148 of the East African Customs and Transfer Tax Management Act is hereby amended by deleting the passage commencing with the words "shall be guilty" up to the end of the section, and substituting for it the following:-

"shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine of an amount not less than 20% and not more than 50% of the value of the endangered goods or of the tax in question whichever is the greater amount, or to both such imprisonment and such fine; save that if the offender is a foreign national he shall pay the fine in foreign convertible currency."

PART VII

AMENDMENT OF THE GOLD TRADING ORDINANCE

Construction and commencement

15. This Part shall be read as one with the Gold Trading Ordinance, and shall be deemed to have come into operation on the first day of July, 1989.

Amendment of section 13

16. Section 13 of the Gold Trading ordinance is hereby amended by deleting subsection (5) and substituting for it the following:-

"The fee payable by the person to whom a gold dealers' licence is issued and shall be:-

	master Gold dealers' licence	*Employee Gold dealers' licence*
For a licence for the period lst January to 31st December	72,000/.	36,000/-
For a licence for the period 1st April to 31st December	54,000/-	27,000/-
For a licence for the period 1st July to 31st December	36,000/-	18,000/-
For a licence for the period 1st October to 31st December	18,000/-	9,000/-

PART VIII

AMENDMENT OF THE HOTEL LEVY ACT, 1972

17. This Part shall be read as one with the Hotel Levy Act, 1972, and shall be deemed to have come into operation on the 1st day of July, 1989.

18. Section 2 of the Hotel Levy Act, 1972, is hereby amended by deleting the definition of the word "hotel" and substituting for it the following definition.-

"hotel" means any establishment intended for the reception of travellers or visitors who may choose to stay therein, and carried on with a view to profit or gain, but does not include-

(a) any such establishment which provides sleeping accommodation only in dormitories; or

(b) any Government rest house."

PART IX

AMENDMENT OF THE INCOME TAX ACT, 1973

Construction and Commencement

19. This Part shall be read as one with the Income Tax Act, 1973, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the 1st day of July, 1989.

20. Section 32E of the principal Act is hereby amended by deleting subsection (2). Amendment of section 32E

21. The Third Schedule to the principal Act is hereby amended:- Amendment of Third Schedule

(1) in Head A in the item relating to Insurance relief by deleting the item and substituting for it the following:-

"Insurance Relief

The amount of the insurance relief shall be:-

(a) in the case to which section 32E(l)(a) or (b) applies, the monthly premium of Four hundred shillings, whichever is the lesser amount; or

(b) in the case to which section 32E(l)(c) applies, the monthly contribution or five percentum of a person's monthly salary or four hundred shillings whichever is the lesser amount."

(2) in item 1 of Head B by deleting the table of rates of tax payable by individuals and substituting for it the following:-

-Monthly Income	*Rate Payable*
Where such income does not exceed Shs. 1,900/-	NIL
Where such income exceeds Shs. 1,900/- but does not exceed Shs. 2,000/-	10% of the amount in excess of Shs. 1,900/-
Where such income exceeds Shs. 2,000/- but does not exceed Shs. 4,000/-	Shs. 10/- plus 15% of the amount in excess of 2,000/-
Where such income exceeds Shs. 4,000/- but does not exceed Shs. 6,000/-	Shs. 310/- plus 17.5% of the amount in excess of Shs. 4,000/-
Where such income exceeds Shs. 6,000/- but does not exceed Shs. 8,000/-	Shs. 660/- plus 20% of the amount in excess of Shs. 6,000/-
Where such income exceeds Shs. 8,000/- but does not exceed Shs. 10,000/-	Shs. 1,060/- plus 22.5% of the amount in excess of Shs. 8,000/-
Where such income exceeds Shs. 10,000/- but does not exceed Shs. 12,000/-	Shs. 1,5 10/- plus 27.5 % of the amount in excess of Shs. 10,000/-
Where such income exceeds Shs. 12,000/- but does not exceed Shs. 14,000/-	Shs. 2,060/- plus 30% of the amount in excess of Shs. 12,000/-

Where such income exceeds Shs. 14,000/- but does not exceed Shs. 16,000/,	Shs. 2,6601- plus 35% of the amount in excess of Shs. 14,000/-
Where such income exceeds Shs. 16,000/- but does not exceed Shs. 18,000/-	Shs. 3,360/- plus 40% of the amount in excess of Shs. 16,000/-
Where such income exceeds Shs. 18,000/- but does not exceed Shs. 20,000/-	Shs. 4,160/- plus 45 % of the amount in excess of Shs. 18,000/-
Where such income exceeds Shs. 20,000/-	Shs. 5,060/- plus 50% of the amount in excess of Shs. 20,000/-".

PART X

AMENDMENT OF THE LAND ORDINANCE

Construction and commencement

22. This Part shall be read as one with the Land Ordinance and shall be deemed to have come into operation on the lst day of July, 1989.

Amendment of section 15

23. Section 15 of the Land Ordinance is hereby amended by adding immediately after subsection (2) the following subsection-

"(3) Save where the President determines a different rent in relation to any land, payable under this Ordinance by any occupier, shall be the rent paid by him prior to the first day of July, 1989, together with fifty percentum of that rate."

PART X1

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

Construction and commencement

24. This Part shall be read as one with the Road Traffic Act, 1973, and shall be deemed to have come into operation on the twenty-third day of June, 1989.

Replacement of Second Schedule

25. 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.	3,800/-
2. Exceeding 1,100 c.c. but not exceeding 1,400 c.c.	4,200/-
3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	4,600/-
4. Exceeding 1,650 c.c. but not exceeding 2,200 c.c.	5,400/-
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	6,200/-
6. Exceeding 3,000 c.c.	7,000/-
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	5,0001-
2. Exceeding 1,100 c.c but not exceeding 1,400 c.c.	5,400/-
3. Exceeding 1,400 c.c. but not exceeding 1,650 c.c.	5,8001-
4. Exceeding 1,650 c.c. but not exceeding 2,200 c.c.	6,600/-
5. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	7,4001-
6. Exceeding 3,000 c.c.	9,000/-
C. A public service, other than a public omnibus in category D of an engine capacity:	
1. Not exceeding 2,200 c.c.	7,000/-
2. Exceeding 2,200 c.c. but not exceeding 3,000 c.c.	7,800/-
3. Exceeding 3,000 c.c.	11,000/-
D. A public omnibus or a private omnibus a passenger seating capacity:	
1. Not exceeding 10 seats	6,600/-
2. Exceeding 10 seats but not exceeding 15 seats	7,400/-
3. Exceeding 15 seats but not exceeding 20 seats	8,200/-
4. Exceeding 25 seats	9,000A
5. Of 26 seats	10,600/-
6. Exceeding 26 seats and in addition Shs. 40/- for every seat in excess of 26 seats.	
E. A goods vehicles or a commercial vehicle including a trailer of a load capacity:	
1. Not exceeding 1,500 kgs.	5,800/-
2. Exceeding 1,500 kgs. but not exceeding 2,000 kgs.	7,400/-
3. Exceeding 2,000 kgs. but not exceeding 3,000 kgs.	10,600/-
4. exceeding 3,000 kgs. but not exceeding 4,000 kgs.	13,800/-
5. Exceeding 4,000 kgs. but not exceeding 5,000 kgs.	17,000/-
6. Exceeding 5,000 kgs.	21,000/-
F. Motor cycles of engine capacity:	
1. Not exceeding 50 c.c.	1,800/-
2. Exceeding 50 c.c. but not exceeding 150 c.c.	2,200/-
3. Exceeding 150 c.c. but not exceeding 300 c.c.	2,600/-
4. Exceeding 300 c.c. but not exceeding 500 c.c.	3,000/-
5. Exceeding 500 c.c.	3.400/-

G. Other:	
1. Ambulance	3,000/-
2. Hearse	3,000/-
3. Dumper:-	
(a) Where use's continued to own premises of consession	3,000/-
b) in any other case	3,000/-

PART XII

AMENDMENT OF THE SALES TAX ACT, 1976

Construc-com-mence ment

26. This Part shall be read as one with the Sales Tax Act, 1976, and shall be deemed to have come into operation on the 1st day of July, 1989

Amend-ment of First schedule

27. The First Schedule to the Sales Tax Act, 1976 is hereby amended in Chapters 22, 24, 25, 27, 33, 36, 39, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 84, 85, 87 and 92 by substituting, save where the expression "(same)" appears, for the entries in the column headed "Tariff Heading" and the entries in the column headed "Sales Tax" opposite the following tariff numbers the following respective new entries:

"Tariff No.	*Tariff Heading*	*Sales Tax*
22.01	*(same):*	
	A. *(same)*	25%
	B. *(same)*	50%
22.03	*(same):*	
	A. *(same)*	50%
	B. *(same)*	50%
22.05	*(same):*	
	A. *(same)*	
	(1) *(same)*	50%
	(2) *(same)*	50%
	B. *(same)*	
	(i) *(same)*	50%
	(2) *(same)*	50%
22.06	*(same)*	50%
22.09	*(same):*	
	A. *(same)*	25%
	B. *(Same)*	25%
	C. (same)	25%
24.92	*(same):*	
	A. *(same)*	50%
	B. *(same)*	

"Tariff No.	*Tariff Heading*	*Sales Tax*
	(1) *(same)*	50%
	(2) *(same)*	50
	(3) *(same)*	50
	(5) *(same)*	50
	(6) *(same)*	50
	(7) *(same)*	50
	(8) *(same)*	50
	(10) (same)	50
	C, *(same):*	
	(1) *(same)*	*(same)*
	(2) *(same)*	50%
	D. *(same)*	50%
25.23	*(same):*	
	A. *(same)*	Free
	B. *(same)*	Free
27.10	*(same):*	
	B. *(same):*	
	(1) *(same)*	40%
	(2) *(same)*	40%
	C *(same):*	
	(1) *(same)*	5%
	(2) *(same)*	5%
	E. *(same)*	10%
27.11	*(same)*	*(same)*
33.06	*(same):*	
	A. *(same)*	75%
	D. *(same)*	75%
	E. *(same)*	75%
	F. *(same)*	75%
36.05	*(same):*	
	C. *(same)*	50%
39.07	*(same):*	
	D. *(same)*	25%
50.01/03	*(same)*	50%
50.04/08	*(same)*	50%
50.09/10	*(same)*	50%
51.01/03	*(same):*	
	A. *(same)*	Free
	B. *(same):*	
	(i) (same)	*(same)*
	(ii) (same)	50%
51.04	*(same):*	
	A. *(same)*	50%
	B. *(same)*	50%
52.01	*(same)*	Free
52.02	*(same)*	50%
53.01/05	*(same)*	(same)
53.06/10	*(same)*	50%
53.11/13	*(same)*	*50%*
54.01/02	*(same)*	*(same)*
54.03/04	*(same)*	*50%*
54.04	*(same):*	

"Tariff No.	*Tariff Heading*	*Sales Tax*
	A. *(same)*	**Free**
	B. *(same)*	50%
55.01/02	*(same)*	*(same)*
55.03/04	*(same)*	*(same)*
55.05/06	*(same)*	*(same)*
55.07/09	*(same):*	
	A. *(same)*	*(same)*
	B. *(same)*	
	(1) *(same)*	*(same)*
	(2) *(same)*	50%
	C. *(same):*	
	(1) *(same):*	
	(a) *(same)*	**Free**
	(b) *(same)*	**Free**
	(2) *(same)*	**Free**
	D. *(same)*	50%
	E. *(same):*	
	(1) *(same)*	**Free**
	(2) *(same)*	50%
	F. *(same)*	50%
56.01/04	*(same):*	
	A. *(same)*	*same)*
	B. *(same)*	*(same)*
56.05/06	*(same):*	
	A. *(same)*	*(same)*
	B. *(same)*	50%
56.07	(same):	
	A. *(same)*	50%
	B. *(same)*	50%
57.01/04	*(same):*	
	A. *(same)*	*(same)*
	B. *(same)*	*(same)*
57.05/08	*(same)*	*(same)*
57.09/12	*(same):*	
	A. *(same)*	*(same)*
	B. *(same)*	50%
58.01	*(same):*	
	A. *(same)*	*(same)*
	B. *(same)*	50%
58.02 *(Same)*		
	A. *(Same)*	(Same)
	B. *(Same)*	50%
58.03 *(Same)*		50%
58-04 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	50%
	C. *(Same)*	50%
58-05 *(Same)*		50%
58-06 *(Same)*		50%
58-07 *(Same)*		50%
58 08 *(Same)*		

"Tariff No.	*Tariff Heading*	*Sales Tax*
	A. *(Same)*	**Free**
	B. *(Same)*	50%
58.09/10 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	50%
59.01 *(Same)*		*(Same)*
59.02 *(Same)*		
	A. *(Same)*	*50%*
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
59.03 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)* ,	50%
59.04 *(Same)*		*(Same)*
59.05 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	*(Same)*
	B. *(Same)*	*(Same)*
	C. *(Same)*	50%
59.06 *(Same)*		
	A. *(Same)*	*(Same)*
	B. *(Same)*	**Free**
59.07 *(Same)*		
	A. *(Same)*	**Free**
	B. *(Same)*	50%
59.08 *(Same)*		50%
59.09 *(Same)*		50%
59.10 *(Same)*		**Free**
59.11 *(Same)*		
	A. *(Same)*	**Free**
	B. *(Same)*	50%
59.12 *(Same)*		50%
59-13 *(Same)*		50%
59.14 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	50%
59.15 *(Same)*		*(Same)*
59.16 *(Same)*		*(Same)*
59.17 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
60.01 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	50%
60.02 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%

"Tariff No.	*Tariff Heading*	*Sales Tax*
60.03 *(Same)*		
	A. *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
60.04 (Same)		
	A. *(Same)*	*(Same)*
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
60.05 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	
	(i) *(Same)*	*(Same)*
	(ii) *(Same)*	50%
60.06 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	50%
	(2) *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	
	(i), *(Same)*	*(Same)*
	(ii) *(Same)*	50%
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	C. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
61.01 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
61.02 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	

"Tariff No.	*Tariff Heading*	*Sales Tax*
61.02 *(Same)*		
A. *(Same)*		
(1) *(Same)*		
(a) *(Same)*		*(Same)*
(b) *(Same)*		50% plus 20/- per pair
(2) *(Same)*		
(a) *(Same)*		*(Same)*
(b) *(Same)*		30%
(3) *(Same)*		
(a) *(Same)*		*(Same)*
(b) *(Same)*		50% plus 20/- per pair
B. *(Same)*		
(1) *(Same)*		
(2) *(Same)*		*(Same)*
(a) *(Same)*		*(Same)*
(b) *(Same)*		50%
61.03 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
61.04 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		90%
61.05 *(Same)*		
A *(Same)*		*(Same)*
B. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
61.06 *(Same)*		
A. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
B. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
C. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
61.07 *(Same)*		
A. *(Same)*		*(Same)*
B *(Same)*		50%
61.08 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		

"Tariff No.	*Tariff Heading*	*Sales Tax*
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
61.09 *(Same)*		
	A. *(Same)*	*(Same)*
	B. *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
61.10 *(Same)*		
	A. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
61. 11 *(Same)*		
	A. *(Same)*	*(Same)*
	B. *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
62.01 *(Same)*		
	A. *(Same)*	*(Same)*
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	50%
62.02 *(Same)*		
	A. *(Same)*	*(Same)*
	(1) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	(2) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	(3) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	(4) *(Same)*	
	(a) *(Same)*	*(Same)*
	(b) *(Same)*	50%
	B. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	*(Same)*
	C. *(Same)*	
	(1) *(Same)*	*(Same)*
	(2) *(Same)*	
	(a) *(Same)*	50%
	(b) *(Same)*	50%

"Tariff No.	*Tariff Heading*	*Sales Tax*
62.03 *(Same)*		
62.04 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		*(Same)*
62.05 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		
(1) *(Same)*		*(Same)*
(2) *(Same)*		50%
63.01 *(Same)*		
A. *(same)*		*(same)*
B. *(Same)*		50%
63.02 *(Same)*		
A. *(Same)*		*(Same)*
B. *(Same)*		*(Same)*
84.40 *(Same)*		
A. *(Same)*		50%
85.21 *(Same)*		
B. *(ii) (Same)*		50%
85.28 *(Same)*		
B. *(ii) (Same)*		50%
87.02 *(Same)*		
A. (1) *(Same),*		
(i) *(Same)*		50%
B. *(Same)*		
(ii) *(Same)*		50%
(iii) *(Same)*		50%
(iv) *(same)*		50%
92.01 *(Same)*		50%
92.02 *(Same)*		50%
92.03 *(Same)*		50%
92.04 *(Same).*		50%
92.05 *(Same)*		50%
92.06 *(Same)*		50%
92.07 *(Same)*		50%
92.06 *(Same)*		50%
92.09 *(Same)*		50%
92.10 (Same)		50%
92.11 *(Same)*		
A *(Same)*		50%
B. *(Same)*		50%
C. *(Same)*		50%
92.12 *(Same)*		
A. *(Same)*		50%

"Tariff No.	*Tariff Heading*	*Sales Tax*
	92.13 *Other parts and accessories of apparatus falling under Chapter 29*	50%
	93.02 *(Same)*	
	A. *(Same)*	*(Same)*
	B. *(Same)*	50%

PART XIII

AMENDMENT OF THE STAMP DUTY ACT, 1972

Construction and commencement

28. This Part shall be read as one with the Stamp Duty Act, 1972, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the 1st day of September, 1989.

Amendment of Section 41

29. Section 41 of the principal Act is hereby amended by adding immediately after subsection 1B the following subsection-

"(1C) The name and address referred to in paragraph (b) of subsection (1A) shall be in a printed form and the receipts issued under this Act shall be numbered and issued in accordance to the serial number."

Amendment of section 72

30. Section 72 of the principal Act is hereby amended by deleting the word "fifteen" and substituting for it the word "fifty"

Passed in the National Assembly on the nineth day of August, 1989.

MMwindad.

Clerk of the National Assembly

Printed by the Government Printer, Dar es Salaam, Tanzania