

THE FINANCE ACT, 1978

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THE UNITED REPUBLIC OF TANZANIA



No. 20 OF 1978

I ASSENT.

Julius K. Nyerere

 President

13TH SEPTEMBER, 1978

An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to make provisions connected with those matters

[..... SEPTEMBER, 1978]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Finance Act, 1978.

Short title

PART I

AMENDMENT OF THE NATIONAL PROVIDENT FUND ACT, 1964

2. This Part shall be read as one with the National Provident Fund Act, 1964. Construction
Cap. 564

3. Section 29 of the National Provident Fund Act is amended in subsection (2) by inserting immediately after the word "years" which occurs in the second line the passage " (other than a person who is a member of the Parastatal Pensions Scheme established by section 4 of the Parastatal Pensions Scheme Act, 1978 or the holder of a pensionable office within the meaning of the Pensions Ordinance)". Section 29
of Cap. 564
amended
Acts, 1978
No. 14
Cap. 371

PART II

AMENDMENT OF THE INTOXICATING LIQUORS ACT, 1968

4. This Part shall be read as one with the Intoxicating Liquors Act, 1968. Construction
Acts, 1968
No. 28

5. Section 37 of the Intoxicating Liquors Act, 1968 is amended by numbering the contents of section 36 as subsection (1); and by adding immediately after subsection (1) the following new subsection:— Section 37
of Acts,
1968 No. 28
amended

“(2) Every application for a licence shall be accompanied by documentary evidence or a written explanation satisfactory to the licensing authority regarding the payment or, as the case may be, exemption from payment, by the applicant of income tax or such other tax as the Minister may, by notice in the *Gazette*, specify for the purposes of this section.”.

PART III

AMENDMENT OF THE TRANSPORT LICENSING ACT, 1973

Construction
Acts, 1973
No. 1

6. This Part shall be read as one with the Transport Licensing Act, 1973.

Section 17 of
Acts, 1973
No. 1
amended

7. The Transport Licensing Act, 1973 is amended by adding immediately below section 17 the following new section:—

“Application 17A. Every application for a licence under this Act shall be to be accom-
panied by documentary evidence or a written explana-
tion satisfactory to the licensing authority regarding the
of payment, payment or, as the case may be, exemption from payment, by
or exemption the applicant of income tax or such other tax as the Minister
from may, by notice in the *Gazette*, specify for the purposes of
payment, of this section.”.
etc.

PART IV

AMENDMENTS TO THE INCOME TAX ACT, 1973

Construction
Acts, 1973
No. 33

8. This Part shall be read as one with the Income Tax Act, 1973 and shall be deemed to have come into operation on the first day of July, 1978.

Section 2 of
Acts, 1973
No. 33
amended

9. Section 2 of the Income Tax Act, 1973 is amended in subsection (1) by inserting in the appropriate alphabetical positions the following new definitions:—

““child relief” means the relief referred to in section 32C of this Act;

“married relief” means the relief referred to in section 32B of this Act;

“personal relief” means child relief or married relief”.

Section 16
of Acts, 1973
No. 33
amended

10. Section 16 of the Income Tax Act, 1973 is amended by deleting subsection (4) and substituting for it the following subsection:—

“Where the ascertainment of the total income of any person results in a deficit for any year of income, the amount of the deficit shall be an allowable deduction in ascertaining the total income of that person for the next succeeding year of income”.

Section 34
of Acts, 1973
No. 33
amended

11. Section 34 of the Income Tax Act, 1973 is amended in paragraph (a) of subsection (2A)—

(a) by deleting the words “twenty thousand” which occur in paragraph (i) of the proviso and substituting for them the words “ten thousand”;

- (b) by deleting in paragraph (ii) of the proviso the words "business comprising solely" and substituting for them the words "transport business involving".

12. The Income Tax Act, 1973 is amended by adding immediately below Part VIII the following new Part:—

Part VIIIA
added to
Acts, 1973
No. 33

"PART VIIIA

PERSONAL RELIEFS

32A.—(1) Subject to this section and to section 83 of this Act, any General resident individual who for any year of income—

- (a) makes a claim in that behalf in such form, containing such particulars, and supported by such proof, as the Commissioner may require; and
- (b) has furnished a return of income or provisional return of income in respect of that year of income,

shall, in respect of that year of income, be entitled to such personal reliefs as are appropriate to his case which shall be set off against any tax payable by him for that year of income at the rates, and subject to the limitations, specified in Head A of the Third Schedule to this Act:

Provided that—

- (i) notwithstanding that an individual has furnished no return or provisional return of income, he shall for the purposes of section 36 of this Act be given such personal reliefs as the Commissioner is satisfied he will be entitled to for that year of income; and
- (ii) nothing in this section shall prevent the Commissioner from granting to any individual in any assessment made under subsection (3) of section 79 of this Act such personal reliefs as to the best of the Commissioner's knowledge and belief would have been appropriate to the circumstances of that individual if the individual had made a claim in that behalf and a return of income or a provisional return of income for the relevant year of income.

(2) On any change of relevant circumstances occurring during any year of income, an individual shall be entitled only to the proportion of the amount of such personal reliefs as he was or would have been entitled to at the commencement of the year of income as—

- (a) the number of full months in that year of income up to the end of the month in which he ceased to be resident; or
- (b) the number of full months in that year of income from the commencement of the month in which he became resident,

as the case may be, bears to twelve; and in this subsection "relevant circumstance" means the death or departure referred to in subsection (3), or the arrival referred to in subsection (4), of this section.

(3) Where an individual, having been a resident individual, dies or, departs from the United Republic with the intention of permanently, leaving the United Republic, he shall, in respect of that year of income

be deemed to have been resident for the number of months in that year of income up to and including the month in which he dies or so departs as the case may be:

Provided that where the individual is entitled to leave with pay following cessation of his employment in the United Republic and some part of the leave relates to the period after his departure from the United Republic, he shall be deemed for the purposes of this section to have departed from the United Republic on the date when the leave expires.

(4) Where an individual arrives in the United Republic with the intention of becoming resident in the United Republic at any time after the beginning of any year of income, he shall, in respect of that year of income, be deemed to have been resident for the number of months in that year of income from and including the month in which he arrived.

Married
relief

32B. A resident individual who proves that at the commencement of any year of income his or her spouse was living with him or her, as the case may be, shall be entitled to a personal relief, in this Act referred to as married relief:

Provided that in respect of any year of income only one of the spouses shall be entitled to claim the married relief.

Child relief

32C.—(1) A resident individual who proves that at the commencement of any year of income he maintained any child of his—

- (a) who was under the age of eighteen years on that date and who was either in his custody; or
- (b) who was over the age of eighteen years on that date and who was—
 - (i) receiving full-time education; or
 - (ii) serving full-time under articles or indentures with a view to qualifying in a trade or profession; or
 - (iii) totally incapacitated either mentally or physically from maintaining himself and was resident in the United Republic or in a recognized institution abroad,

shall, in respect of each child not exceeding four in number, be entitled to a personal relief, in this Act referred to as child relief:

Provided that no child relief shall be granted in any year of income in respect of any child who was entitled in his own right in that year of income to income exceeding four thousand five hundred and sixty shillings.

(2) In this section the expression “child” includes a step-child and a child who has been legally adopted.

When
married
person
deemed not
living with
his or her
spouse

32D. For the purposes of section 32B of this Act, a married person shall be treated as living with his spouse or, as the case may be, her spouse unless—

- (a) they are separated under an order of a court of competent jurisdiction or under any written agreement of separation; or
- (b) they are separated in such circumstances that the separation is likely to be permanent; or
- (c) one spouse is a resident person and the other is a non-resident person”.

13. Section 37 of the Income Tax Act, 1973 is repealed. Section 37 of Acts, 1973 No. 33 repealed
14. Section 38 of the Income Tax Act, 1973 is repealed. Section 38 of Acts, 1973 No. 33 repealed
15. Section 40 of the Income Tax Act, 1973 is amended in subsection (1) by deleting the figures "37" and "38" which occur in the third line. Section 40 of Act, 1973 No. 33 amended
16. Section 41 of the Income Tax Act, 1973 is amended in paragraph (a) by deleting the figures "37" and "38". Section 41 of Act, 1973 No. 33 amended
17. The First Schedule to the Income Tax Act, 1973 is amended by deleting paragraph 24 and substituting for it the following paragraph:—
Amendment of the First Schedule to Acts, 1973 No. 33

"24.—(1) The income of a primary co-operative society engaged in agricultural activities, including activities related to marketing and distribution.

(2) The income of a primary co-operative society engaged in activities related to the construction of houses for its members.

(3) The income of a primary co-operative society engaged in the distribution trade for the benefit of its members."
18. The Second Schedule to the Income Tax Act, 1973 is amended in paragraph 24 by deleting in the third and fourth lines of sub-paragraph (b) the passage "to be installed or used solely in such building" and substituting for it the passage "which has been installed and is used solely in that building". Amendment of the Second Schedule to Acts, 1973 No. 33
19. The Third Schedule to the Income Tax Act, 1973 is amended—
Amendment of the Third Schedule to Acts, 1973 No. 33

(a) by inserting immediately before the head entitled "RATES OF TAX" the passage "HEAD A—PERSONAL RELIEFS FOR RESIDENTS."

Married Relief:

The amount of the married relief shall be sixty shillings per month.

Child Relief:

The amount of the child relief shall be ten shillings per month".

(b) by inserting immediately before the words "RATES OF TAX" the passage "HEAD B—".

PART V

AMENDMENTS TO THE CUSTOMS TARIFF ACT, 1976

- 20.—(1) This Part shall be read as one with the Customs Tariff Act, 1976 and shall be deemed to have come into operation on 16th June, 1978. Construction, commencement Acts, 1976 No. 12
- (2) The passage "same" appearing in amendments made by this Part to the First Schedule to the Customs Tariff Act, 1976 means that, except as specifically amended by this Part, the Tariff heading or, as the case

may be, the import duty, (according to the column in which the tariff number in relation to which the passage appears) shall continue the same as it was immediately prior to the coming into operation of this Part.

Section 10 of Acts, 1976 No. 12 repealed 21. Section 10 of the Customs Tariff Act, 1976 is repealed.

Section 11 of Acts, 1976 No. 12 repealed 22. Section 11 of the Customs Tariff Act, 1976 is repealed.

Amendments to the First Schedule to Acts, 1976 No. 12 23.—(1) The First Schedule to the Customs Tariff Act, 1976 is amended in Chapters 22, 24, 25, 32, 35, 36, 38, 39, 40, 42, 43, 51, 55, 59, 68, 69, 73, 74, 75, 76, 77, 78, 79, 81, 84, 85, and 90 by substituting, except where the passage "same" appears for the entries in the column headed "Tariff Heading" and the entries in the column headed "Import Duty" opposite the following tariff numbers the following respective new entries:—

Tariff No.		Tariff Heading						Import Duty
22.08	(same)							
	A. (same)	...	...	...	...	...	...	per litre cents -/55
	B. (same)	...	...	...	...	...	...	Per proof litre Shs. 66/-
22.09	(same)							
	A. (same)	...	...	...	...	...	...	Per proof litre Shs. 66/-
	B. (same)	...	...	...	...	...	...	Per proof litre Shs. 66/-
24.02	(same)							
	A. (same)	...	...	...	...	...	...	Per kg. Shs. 220/-
	B. (same)	...	...	...	...	...	...	Per kg. Shs. 198/-
	C. (same)	...	...	...	...	...	...	Per kg. Shs. 33/-
	D. (same)	...	...	...	...	...	...	Per kg. Shs. 198/-
	E. (same)	...	...	...	...	...	...	40%
25.02	(same)	...	...	...	...	...	...	Free
25.03	(same)	...	...	...	...	...	...	Free
32.05	(same)							
	A. (same)	...	...	...	...	...	...	(same)
	B. (same)	...	...	...	...	...	...	Free
35.06	(same)							
	A. (same)	...	...	...	...	...	...	(same)
	B. (same)	...	...	...	...	...	...	Free
36.03	(same)	...	...	...	...	...	...	Free
36.04	(same)	...	...	...	...	...	...	Free
38.01	(same)	...	...	...	...	...	...	Free
38.02	(same)	...	...	...	...	...	...	Free
38.03	(same)	...	...	...	...	...	...	Free
38.04	(same)	...	...	...	...	...	...	Free
38.05	(same)	...	...	...	...	...	...	Free
38.06	(same)	...	...	...	...	...	...	Free
38.07	(same)	...	...	...	...	...	...	Free
38.08	(same)	...	...	...	...	...	...	Free
38.09	(same)	...	...	...	...	...	...	Free
38.10	(same)	...	...	...	...	...	...	Free
38.12	(same)	...	...	...	...	...	...	Free
38.13	(same)	...	...	...	...	...	...	Free
38.14	(same)							
	A. (same)	...	...	...	...	...	...	(same)
	B. (same)	...	...	...	...	...	...	Free
38.15	(same)	...	...	...	...	...	...	Free
38.16	(same)	...	...	...	...	...	...	Free
38.18	(same)	...	...	...	...	...	...	Free
38.19	(same)	...	...	...	...	...	...	Free

Tariff No.	Tariff Heading						Import Duty
39.07	A.	(same)	...	...	...	...	(same)
	B.	(same)	...	...	...	...	(same)
	C.	(same)	...	...	...	...	(same)
	D.	(same)	...	...	...	...	(same)
	E.	(same)	...	...	...	...	(same)
	F.	(same)	...	...	...	...	(same)
	G.	(same)	...	...	...	...	(same)
	H.	(same)	...	...	...	...	(same)
	I.	(same)	...	...	...	...	Free
		(same)	...	...	...	...	
	A.	(same)	...	...	...	...	Free
	B.	(same)	...	...	...	...	(same)
	C.	(same)	...	...	...	...	Free
	D.	(same)	...	...	...	...	(same)
	E.	(same)	...	...	...	...	
		(1)(same)	...	...	...	...	(same)
		(2)(same)	...	...	...	...	(same)
	F.	(same)	...	...	...	...	(same)
	G.	(same)	...	...	...	...	(same)
	H.	(same)	...	...	...	...	Free
	I.	(same)	...	...	...	...	(same)
	J.	(same)	...	...	...	...	
		(1)(same)	...	...	...	...	(same)
		(2)(same)	...	...	...	...	(same)
	K.	(same)	...	...	...	...	(same)
	L.	(same)	...	...	...	...	(same)
	M.	(same)	...	...	...	...	Free
	N.	(same)	...	...	...	...	(same)
	O.	(same)	...	...	...	...	(same)
	P.	(same)	...	...	...	...	(same)
	Q.	(same)	...	...	...	...	(same)
	R.	(same)	...	...	...	...	(same)
	S.	(same)	...	...	...	...	
		(1)(same)	...	...	...	...	(same)
		(2)(same)	...	...	...	...	(same)
40.01		(same)	...	...	...	...	Free
40.02		(same)	...	...	...	...	Free
40.03		(same)	...	...	...	...	Free
40.04		(same)	...	...	...	...	Free
40.05		(same)	...	...	...	...	Free
40.06		(same)	...	...	...	...	
40.09	A.	(same)	...	...	...	...	Free
	B.	(same)	...	...	...	...	(same)
40.10		(same)	...	...	...	...	Free
42.04		(same)	...	...	...	...	Free
42.06		(same)	...	...	...	...	
43.04	A.	(same)	...	...	...	...	Free
	B.	(same)	...	...	...	...	(same)
51.04	A.	(same)	...	...	...	...	Free
	B.	(same)	...	...	...	...	(same)
55.01/02	A.	(same)	...	...	...	...	
		(i) (same)	...	...	...	...	Free
55.07/09		(ii) (same)	...	...	...	...	(same)
		(same)	...	...	...	...	Free
55.07/09	A.	(same)	...	...	...	...	
		(i) (same)	...	...	...	...	Free
55.07/09		(ii) (same)	...	...	...	...	(same)
		(same)	...	...	...	...	

Tariff No.	Tariff Heading	Import Duty
B. (same)	...	(same)
C. (same)	...	(same)
D. (same)	...	(same)
E. (same)	...	(same)
59.05	(same)	(same)
A. (same)	...	(same)
(1) (same)	...	(same)
(2) (same)	...	Free
B. (same)	...	Free
C. (same)	...	(same)
59.16	(same)	Free
59.17	(same)	Free
68.02	(same)	(same)
A. (same)	...	Free
B. (same)	...	(same)
C. (same)	...	(same)
D. (same)	...	(same)
68.04	(same)	Free
68.05	(same)	Free
68.06	(same)	Free
68.15	(same)	Free
69.01	(same)	Free
69.02	(same)	Free
69.03	(same)	Free
69.06	(same)	(same)
A. (same)	...	Free
B. (same)	...	(same)
C. (same)	...	(same)
69.09	(same)	(same)
A. (same)	...	Free
B. (same)	...	(same)
C. (same)	...	Free
73.01	(same)	Free
73.02	(same)	Free
73.03	(same)	Free
73.04	(same)	Free
73.05	(same)	Free
73.06	(same)	Free
73.07	(same)	Free
73.08	(same)	Free
73.09	(same)	Free
73.16	(same)	Free
73.17	(same)	(same)
A. (same)	...	Free
B. (same)	...	Free
73.19	(same)	Free
73.25	(same)	Free
73.40	(same)	(same)
A. (same)	...	Free
B. (same)	...	Free
C. (same)	...	Free
D. (same)	...	Free
E. (same)	...	Free
74.01	(same)	Free
74.02	(same)	Free
75.01	(same)	Free
76.01	(same)	Free
77.01	(same)	Free
78.01	(same)	Free
79.01	(same)	Free
81.01	(same)	Free
84.18	(same)	Free

Tariff No.		Tariff Heading						Import Duty
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	Free
84.27		(same)	...	...	...	...	...	Free
84.32		(same)	...	...	...	...	...	Free
84.49		(same)	...	...	...	...	...	Free
84.50		(same)	...	...	...	...	...	Free
84.57		(same)	...	...	...	...	...	Free
84.59		(same)	...	...	...	...	...	Free
	A.	(same)	...	...	...	...	...	Free
	B.	(same)	...	...	...	...	...	(same)
84.64		(same)	...	...	...	...	...	(same)
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	Free
85.02		(same)	...	...	...	...	...	Free
85.05		(same)	...	...	...	...	...	Free
85.08		(same)	...	...	...	...	...	Free
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	Free
85.11		(same)	...	...	...	...	...	Free
85.19		(same)	...	...	...	...	...	Free
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	Free
85.21		(same)	...	...	...	...	...	(same)
	A.	(same)	...	...	...	...	...	Free
	B.	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	(same)
87.02		(same)	...	...	...	...	...	(same)
	A.	(same)	...	...	...	...	...	(same)
		(1)(same)	...	...	...	...	...	(same)
		(2)(same)	...	...	...	...	...	(same)
		(3)(same)	...	...	...	...	...	(same)
		(4)(same)	...	...	...	...	...	(same)
		(5)(same)	...	...	...	...	...	(same)
		(6)(same)	...	...	...	...	...	(same)
		(7)(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	(same)
	D.	Load-carrying vehicles of carrying capacity of not less than 3 tonnes; buses and coaches with sitting capacity for not less than 14 passengers, four wheeled drive vehicles, including passenger carrying vehicles designed for rough roads and chassis thereof whether assembled or not	...	...	...	...	...	(same)
90.10		(same)	...	...	...	...	...	Free
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	Free
90.27		(same)	...	...	...	...	...	(same)
	A.	(same)	...	...	...	...	...	Free
	B.	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	(same)
	D.	(same)	...	...	...	...	...	(same)
90.28		(same)	...	...	...	...	...	(same)
	A.	(same)	...	...	...	...	...	(same)
	B.	(same)	...	...	...	...	...	(same)
	(1)	(same)	...	...	...	...	...	Free
	(2)	(same)	...	...	...	...	...	(same)
	C.	(same)	...	...	...	...	...	(same)

24. The Second Schedule to the Customs Tariff Act, 1976 is amended by deleting from that Schedule the articles falling under the following tariff numbers:—

Amendment
to the
Schedule to
Acts, 1976
No. 12

<i>Tariff No.</i>		<i>Tariff Heading</i>		<i>Import Duty</i>
84.01	...	84.23	...	84.46
84.02	...	84.29	...	84.47
84.03	...	84.30A	...	84.48
84.04	...	84.31	...	84.56
84.05	...	84.33B	...	84.60
84.07	...	84.3	...	84.61A
84.08B	...	84.35B	...	84.65A
84.11A	...	84.36	...	85.01A
84.12A	...	84.37A	...	85.04A
84.13	...	84.38B	...	85.18A
84.14	...	84.40B	...	85.20A
84.15A	...	84.42B	...	85.23A
		84.43		
84.16	...	84.44	...	85.28A
84.19B(1)	...	84.45		

PART VI

AMENDMENT OF THE EXCISE TARIFF ORDINANCE

Construction Cap. 332 25. This Part shall be read as one with the Excise Tariff Ordinance and shall be deemed to have come into operation on 16th June, 1978.

First Schedule to Cap. 332 amended 26. The First Schedule to the Excise Tariff Ordinance is amended by deleting items 1 and 4 which relate, respectively, to beer and cigarettes.

PART VII

AMENDMENTS TO THE SALES TAX ACT, 1976

Construction Acts, 1976 No. 13 27. This Part shall be read as one with the Sales Act, 1976 and shall be deemed to have come into operation on 16th June, 1978.

First Schedule to Acts, 1976 No. 13 amended 28. The First Schedule to the Sales Tax Act, 1976 is amended—

(a) in Tariff No. 22.03 which relates to beer made from malt, by deleting the Sales Tax rate in relation to sub-item A and substituting for it the rate of Shs. 9.40 per litre;

(b) in Tariff No. 22.09 by deleting sub-items B and C and the sales tax rates in relation to those sub-items and substituting for them the following sub-items together with respective sales tax rates relating to them:—

“B. Spirits (other than those of heading No. 22.08), for example, brandy, vodka, whisky, rum, gin, geneva, and concentrates of such spirits:

(i) locally manufactured ... 60%

(ii) imported ... 50%

C Liqueurs and other spirituous beverages and “concentrated extracts”:

(i) locally manufactured ... 60%

(ii) imported ... 50%

(c) in Tariff No. 24.02 by deleting item (2) the Tariff Heading B and the Sales Tax rates in relation to that item and substituting for it the following item together with the respective Sales Tax rates relating to it:—

“(2) Cigarettes: Where the ex-factory selling price per thousand cigarettes exclusive of sales tax:—

(i) does not exceed Shs. 25/- ... Shs. 57.14 per 1,000 cigarettes

- (ii) exceeds Shs. 25/- but does not exceed
Shs. 30/- Shs. 75.24 per 1,000
cigarettes
- (iii) exceeds Shs. 30/- but does not
exceed Shs. 45/- Shs. 92.26 per 1,000
cigarettes
- (iv) exceeds Shs. 45/- but does not
exceed Shs. 65/- Shs. 146.05 per 1,000
cigarettes
- (v) exceeds Shs. 65/- but does not
exceed Shs. 75/- Shs. 191.30 per 1,000
cigarettes
- (vi) exceeds Shs. 75/- but does not
exceed Shs. 85/- Shs. 207.00 per 1,000
cigarettes
- (vii) exceeds Shs. 85/- Shs. 217.40 per 1,000
cigarettes".

PART VIII

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

29. This Part shall be read as one with the Business Licensing Act, 1972. Construction
Acts, 1972
No. 25

30. Section 7 of the Business Licensing Act, 1972 is amended by deleting Section 7 of
the words "thirty-first day of March" which occur in the second line and Acts, 1972
substituting for them the words "thirtieth day of April". No. 25
amended

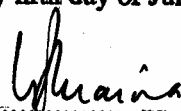
PART IX

REPEAL OF THE TRANSFER TAX ACT, 1967

31. The Transfer Tax Act, 1967 is repealed.

Acts, 1967
No. 44
repealed

Passed in the National Assembly on the twenty-fifth day of July, 1978.


.....
Clerk of the National Assembly