

CHECKLIST FOR TRANSFER OF A RIGHT OF OCCUPANCY

Following Client's instruction and deposit fees proceed to:

Stage	Task	Annex
1.	Conduct search If acting for transferee, obtain transferor's responses to the questionnaire	C
2.	If search and the questionnaire disclose an encumbrance, e.g. mortgage:- (a) Obtain Redemption statement from Mortgagor (b) Upon redemption, obtain discharge	B D I
3.	Conduct on-site inspection in order to form some opinion about state of repair and value of the property.	
4.	Establish current open market value of property	G
5.	Draft sale agreement specifying date of completion. If a party resides outside Tanzania his signature must be notarised by a NOTARY PUBLIC .	H
6.	Draft deed of transfer adopting the format specified in the Land Registration Ordinance, Cap. 334, First Schedule, form L.R.S. If a party resides outside Tanzania his signature must be notarised by a NOTARY PUBLIC .	A
7.	Advise parties to execute engrossed sale agreement and deed of transfer simultaneously.	A, H
8.	If at the execution of deed of transfer and sale agreement the transferee deposits a sum towards purchase price: (a) Draw a receipt for the deposit (b) If deemed appropriate, lodge a caveat	J K
9.	Obtain Certificate of Clearance of Land Rent in respect of the property sold.	R
10.	Establish cost of construction of the property by reference to actual cost or market cost.	P, Q
11.	Complete Capital Gains Tax Questionnaire.	M
12.	Submit Capital Gains Tax Questionnaire to Income Tax Department with the following annexes: (a) Assessment of cost of construction, (b) Valuation Report, (c) Sale Agreement as executed, So as to facilitate assessment of capital gains tax.	N

Stage	Task	Annex
13.	Pay Capital Gains Tax and obtain Capital Gains Tax Clearance Certificate	O
14.	(a) Process consent to disposition pursuant to Regulation 3 of the Land Regulations, 1948 by submitting the deed of transfer as executed in duplicate, the Certificate of Occupancy and one (1) copy each of Valuation Report, Certificate of Clearance of Land Rent Capital Gains tax Clearance Certificate and Sale Agreement. (b) Pay consent fee (c) Pay Stamp Duty	I L
15.	(a) Seek registration of the relevant Right of Occupancy in the transferee's name by tendering to the Registrar of Titles the deed of transfer as approved in duplicate, the Certificate of Occupancy and one (1) copy of each of Certificate of Clearance of Land Rent and Capital Gains Tax Clearance Certificate. (b) Pay registration fees.	X
16.	Ensure that parties observe their obligations between date of execution and completion date.	
17.	Compile completion statement and ensure that transferor surrenders Certificate of Occupancy to transferee	Z
18.	Prepare and submit to client a Statement of Account showing fees due to advocates(s)	A1

CIRCULATION OF DOCUMENTS

Annexure	Subject Matter
C	Application for an Official Search 1. Applicant 2. Land Registry
G	Valuation Report 1. Transferor 2. Transferee 3. Income Tax Department 4. Commissioner for Lands 5. File Copy 6. Flimsy
H	Sale Agreement As for Valuation Report, above
P, Q	Assessment of Cost of Construction 1. Income Tax Department 2. Client 3. File Copy
S	Application for Registration 1. Land Registry 2. Client

The Land Registration Ordinance (Cap. 334)

TRANSFER OF A RIGHT OF OCCUPANCY

Title Number

In consideration of the sum of Shillings

(Shs)

I of P.O. Box
HEREBY TRANSFER to, a company incorporate
in Tanzania and having its registered office at
P.O. Box The Right of Occupancy
registered under the above reference

SIGNED and **DELIVERED** by the said
.....
who is known to me personally/identified to me
by
the latter being known to me personally in my
presence this day of

}
.....

Signature:
Postal Address:.....
.....

A NOTARY PUBLIC

SEAL with the **Common Seal** of said
.....
and delivered in the presence of us
this day of

}
.....
SEAL

Signature:
Postal Address:.....
.....
Qualification:.....

Signature:
Postal Address:.....
.....
Qualification:.....

ANNEX "B"

SPECIMEN QUESTIONNAIRE TO VENDOR

1. Name and address of purchaser.
2. Name and address of purchaser's solicitors (if known).
3. Sale price.
4. Does the sale price include any chattels, e.g. carpets, curtains, gas or electricity heater, cookers, etc. which are separately valued?
5. In whose possession or custody are the title deeds? If the property is in mortgage, please state name and address of mortgagee and account no. (if any).
6. Is the sale dependent on the purchase of another property? if so, please give particulars.
7. Approximate completion date intended.
8. What boundary walls or fences have you maintained during your period of ownership? If no such maintenance has been carried out, which walls or fences do you believe to be yours?
9. Have there been any disputes as to rights of way, boundaries, etc?
10. Do you share any facilities with adjoining owners such as right of way, joint drive-in, etc?
11. Have any notices been served on you which you which affect the property?
12. Have any guarantees been given in respect of any repairs or treatment carried out to the property, e.g., woodworm, dry rot, etc.?
13. When was the building erected?
14. Is the planning permission (if any) in your possession.
15. Have any alterations or changes of use been made which need consent from the local authority or any other person or body?
16. Was the property purchased with the benefit of a mortgage. If so, give particulars of mortgage.
17. Is there a garage? If so. Was it erected at the same time as the house?
18. Is there central cooling? If so, please confirm that it is free of any hire purchase or credit agreement.

19. Please confirm whether any of the following are included in the sale and will be left on the property: television aerial, electric points, wall or ceiling fittings, plants, shrubs, greenhouse, garden shed.
20. Are you removing any fixtures? If so, please specify.
21. Please give particulars of any Fire Insurance of Householder's Comprehensive Policy.
22. Are you aware of being in breach of any covenant or condition affecting the property?
23. What is the rateable value of the property?
24. Is vacant possession of the whole property to be given? If not, please give particulars of any tenancy to which the sale is subject.
25. Please confirm that all the lessee's covenants in the lease have been duly observed and performed.
26. Has any demand or complaint been received from the lessor which has not been satisfied or complied with?
27. Please give particulars of all service or maintenance charges paid during the past three years.
28. Does your title include membership of any company or society having management of the property?

ANNEX "D"

REDEMPTION STATEMENT ON A/C NO. PLOT NO.

TO:

Advance on 24.1.78		19,400.00
Add: Interest of advance	1,817.75	
Add: Insurance premium	<u>282.00</u>	<u>2,099.75</u>
Balance as at 31.12.78		21,499.75
Add: Interest 10% on balance	2,150.00	
Add: Insurance premium	<u>282.00</u>	<u>2,432.00</u>
Less: Repayment for 1979: 806.60 x 4		<u>3,226.40</u>
		20,705.35
Add: Refund on repayments on 23.2.79		1,613.20
Add: Refund on repayments on 20.3.79		<u>806.60</u>
Balance as at 31.12.79		23,125.15
Add: Interest 10% on balance	2,312.50	
Add: Insurance premium	282.00	
Add: Advance on 17.10.80	26,800.00	
Add: Interest on advance	<u>550.70</u>	<u>29,945.20</u>
		53,070.35
Less: Repayments for 1980: 806.60 x 5 =	4,033.00	4,739.60
706.60 x 1 =	706.00	
Balance as at 31.12.80		48,330.75
Add: Interest 10% on balance	4,833.10	
Add: Insurance premium	282.00	
Add: Advance on 17.7.81	15,900.00	
Add: Interest on advance	<u>727.50</u>	<u>21,742.60</u>
		70,073.35
Less: Repayment for 1981: 806.60 x 12		<u>9,679.20</u>
Balance as at 31.12.81		60,394.15
Add: Interest 10% on balance for 18 months Jan 1982 to June 1983	9,059.10	
Add: Insurance premium for 18 months Jan. 1982 - June 1983	423.00	
Add: Advance on 14.7.85	17,900.00	
Add: Interest on advance	<u>833.70</u>	<u>28,215.80</u>
Balance as at 31.12.82		88,609.95

Less: Repayment for 10 months Jan. 1982		
June 1983 M 092/P 32	2,419.80	
M 188/P 211	4,033.00	
M 092/P 32	5,646.20	
M 375/P 91	<u>3,226.40</u>	<u>15,325.40</u>
Balance as at 30.6.83		73,284.55
Add: Interest 10% on balance		
Jan 82 – June 1983	7,328.45	
Insurance premium	<u>282.00</u>	<u>7,610.45</u>
		80,895.00
Less: Repayment for 1983/84 M 092/P 32		<u>8,066.00</u>
Balance as at 30.6.84		72,829.00
Add: Interest 10% on balance	7,282.90	
Add: Insurance premium	<u>282.00</u>	<u>7,564.90</u>
Less: Repayment for 1984/85		80,393.90
Add: Interest 10% on balance for 3 months		
July – September 1985		<u>1,808.20</u>
		74,716.30
Less: Repayment from July – September 1985		<u>2,419.80</u>
Balance as at 30.9.85		71,716.30
Add: Interest 13% on balance for 6 months		
October 85 – March 1986	4,661.55	
Add: Insurance premium	<u>282.00</u>	<u>4,943.55</u>
		76,659.85
Less: Repayment from October 85 – Nov. 1985		1,613.20
Balance as at 31.3.86		75,046.65
Add: Legal & Ledger Card fees		<u>250.00</u>
Redemption figure shs.		<u>75,296.65</u>

PREPARED BY:

CHECKED BY:

APPROVED BY:

ANNEX "E"

Form L.R. 15

The Land Registration Ordinance (Cap. 334)

DISCHARGE OF MORTGAGE

Title Number

WE, TANZANIA HOUSING BANK, a body corporate established by and under the provisions of Tanzania Housing Bank Act, 1972 of P.O. box 1723, Dar es Salaam, Tanzania being the owner of the Mortgage registered as Filed Document Number hereby discharge the said Mortgage.

SEALED with the **Common Seal** of the said
TANZANIA HOUSING BANK and **DELIVERED**
in the presence of us this
day of19.....



SEAL

Signature:

Postal Address:

.....

Qualification

Signature:

Postal Address:

.....

Qualification

ANNEX "F"

Form L.R. 16

The Land Registration Ordinance (Cap. 334)

Title Number

RELEASE FROM A MORTGAGE OF PART OF THE MORTGAGE LAND

I,
of
HEREBY RELEASE from the mortgage registered on Filed Document Number
..... the land shown edged with red on the
plan attached hereto.

(Signature and attestation)

ANNEX "G"

**VALUATION REPORT OF A PROPERTY ON PLOT NO. BLOCK
AREA**

Date of Inspection 7th June, 1988

Owner: The property belongs to
of P.O. Box

Type of Building:- The property is partly a single storey and partly double storey
commercial/residential property.

Situation:- The property is situated at the

Date of construction: According to information gathered, construction of the building
started in and was eventually completed in
.....

Tenure:- The Right of Occupancy in favour of the above person was
issued on the for a term of
Years at an annual rent of

Construction and Condition:-

This is a framed structure constructed of reinforced columns infilled with concrete blocks. The walls have been plastered and painted internally, and tyrolean rendered externally.

The Roof is of mono pitched type covered by corrugated iron sheets laid on treated timber purlins and rafters. There is a parapet wall all around the property.

The ceiling to the ground floor is of reinforced concrete slab and soft board whitewashed throughout, with the exception of the workshop and main garage where there is not ceiling.

Doors are panelled in the garages and glazed in the showrooms and shops. The upper floor doors are of flush timber and are oil painted.

The windows are of glass casements with antiburglar bars and wiremesh in the garage and are of glass in the show rooms. Adjustable glass louveres in aluminium clips have been applied to the upper floor.

Cement screed floor finish has been applied to the garage and showrooms; thermoplastic tiles to the offices and bedrooms. Timber floor has been applied to the upper floor.

Access to the upper floor is by means of a timber staircase.

Accommodation comprises of:

Ground Floor:-

- Managers office combined with secretary's office.
- Spacious shop with an adjoining Asian type wc, handwash basin has also been provided.
- There is a private office with good quality timber walling all around.
- It is also provided with a toilet western type with ceramic handwash basin.
- Car hire department with good quality timber walling. Show windows are of glass panes.
- Accounts section with glass pane windows.
- Show room with glass pane windows.

Workshop:

There are different sections, which together form the workshop.

- There is a reception section
- The main workshop
- Oil and greasing section
- Panel beating section

Upper Floor:

The upper floor accommodates two flats.

The first flat comprises one bedroom with built in wardrobes, a kitchen with a single drainer stainless steel wash hand basin, bathtub and low flush toilet.

The second flat comprises a spacious hall used as dining and sitting room, six bedrooms two of them self-contained with built in cupboards. Other bedrooms are fixed with built-in wardrobes. There is also a kitchen and store all with built-in shelves. There is a separate bathtub with toilet flush western type.

Outbuilding:-

There is one separate two storey connected to the two sheds of similar construction to the main building. It has one store room, bonding room and two eastern high flush toilets.

Services:-

Electricity and water are provided from the public mains. Drainage is to the main sewer.

Site works:-

There is a cement-screened courtyard at the rear of the building. There is also a metal gate and boundary wall.

Planning:-

The property is zoned for commercial/residential use and change of use is not anticipated in the foreseeable future.

General Remarks:-

Wooden garages and workshop are all disused. Externally, especially on the western side, the building needs complete repairing.

Valuation:-

Its our opinion that the market value of the property is

.....

.....

General state of maintenance

It is our considered opinion that the market value of the property in its existing condition is

.....

VALUATION OF PROPERTY ON PLOT NO.

1. Ground Floor

a)	Garage: 56.15m x 15.89m	=	892.2235
b)	Showroom: 23.39m	=	371.6671
c)	Shop/offices: i) 16.23 x 15.89 – 257.8947		
	ii) 22 x 11.20 x 11.20 x ½ 197.127		
d)	4.70m x 8.48m	=	455.0147
		=	1718.90m ²
			39.8560

2. Workshop

a)	21.50m x 6.1	131.76m ²	
b)	21.60m x 6.58	143.34m ²	
c)	Store/WC's 9.44 x 6.59	62.21m ²	336.31m ²

3. First Floor

a)	Injection room: 9.44m x 6.59	63.21m ²	
b)	Flats:		
	i) main 17.83 x 21.50 =	372.60	
	22 x 10.60 x ½ =	176.57	546.16m ²

$$\begin{array}{rcl} \text{ii) Flat 2:} & & \\ 4.70 \times 8.48 & = & 39.86 \\ & & \frac{39.86\text{m}^2}{589.03\text{m}^2} \end{array}$$

1. **Ground Floor**

$$1718.90\text{m}^2 @ 7,000/= \text{m}^2 = 12,032,000/=$$

2. **Workshop**

$$336.31\text{m}^2 @ 4,000/= \text{m}^2 = 1,345,000/=$$

3. **First floor**

$$\begin{array}{rcl} \text{a) Injection room:} & & \\ 62.2 @ 3,500/= \text{m}^2 & = & 218,000/= \end{array}$$

$$\begin{array}{rcl} \text{b) Flats:} & & \\ 589.03 @ 8,000/= \text{m}^2 & = & \frac{4,712,000/=}{18,307,000/=} \end{array}$$

Comparable

1. A workshop and foundry at Njiro Hill was constructed at 1,000,000 in 1982. This gives a rate of 2,000/-m².
2. Analysis for rating made in 1987 for factories and godowns in Arusha showed a rate of between 8,000/- to 12,000/m².
3. Reinforced structure, including flats, offices, maisonettes showed a rate of between 16,000 – 18,000/m².

These, however, are new buildings. Construction of the building being valued commenced in 1949 and was completed in 1962. Hence a rate of 8,000/m would be adequate for this structure. Market comparable are non existent as no transfers of this type of property have taken place.

ANNEX "H"

SALE AGREEMENT

THIS AGREEMENT is made the day of, 1988
BETWEEN of P.O. Box
(hereinafter called "the Vendor") of the one part AND,
a limited liability company incorporated in Tanzania and having its registered office
at, P.O. Box Dar es
Salaam (hereinafter called "the Purchaser") of the other part.

WHEREBY IT IS AGREED as follows:

1. The Vendor will sell and the Purchaser will buy all that piece or parcel of land situate at Plot No. Block and comprised in the Right of Occupancy registered under Certificate of Title No. Land Office No. together with all buildings and other improvements existing thereon at the purchase price of shillings (Tshs.) free from any encumbrance, lien or third party notice.
2. The purchase price shall forthwith be deposited with for the purchaser with instructions that the balance thereof be paid to the vendors upon the due registration of the Deed of Transfer and delivery of vacant possession of the property to the Purchaser.
3. The parties hereto agree that they shall simultaneously with the execution of this Agreement execute a Deed of Transfer for the conveyance of the property by the Vendor to the Purchaser and shall use their best endeavours to seek and obtain or cause to be sought and obtained consent from the Director for Land Development Services or other officer duly authorised in that behalf to this disposition.
4. This Agreement and the Deed of Transfer to be executed by the parties simultaneously herewith are subject to the consent of the Commissioner for Lands being accorded to this disposition. If such consent shall be refused, this Agreement shall become null and void and the Vendor shall forthwith refund any monies (including any fees or expenses) that shall have been disbursed hereunder.
5. Until the date of completion and delivery of vacant and peaceful possession of the property to the Purchaser, the Vendor shall pay all rates, taxes, assessment and other outgoings whether parliamentary municipal or otherwise imposed or charged upon the said property.
6. The Vendor hereby covenants with the Purchaser to pay satisfy and discharge all outgoings and liabilities in respect of the property until vacant possession thereof shall have passed to the Purchaser and further undertakes to indemnify the Purchaser against all notices proceedings claims and demands arising out of and in connection with or incidental to the breach by the Vendor of the warranties undertakings and covenants herein contained.

- 7. The Purchaser reserves the right of making such requisitions and objections as may arise on the examination of documents pertaining to this Agreement or as may be revealed by the usual searches and inquiries.
- 8. The Purchaser shall bear and pay the cost of stamp duty consent fees registration fees, and other disbursements reasonably arising out of and/or incidental to the preparation and completion of this Agreement and the Deed of Transfer that shall become payable by virtue of this transaction and includes without prejudice to the generality hereof the Advocates fees and expenses.

IN WITNESS WHEREOF the parties hereto have duly executed these presents in the manner and on the dates hereinafter appearing.

SIGNED and **DELIVERED** by the said

 who is known to me personally/identified to
 me by,
 the latter being known to me personally, in my
 presence this day of 1988



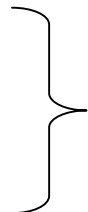
.....

Signature:
 Postal Address:

A NOTARY PUBLIC

SEALED with the **Common Seal** of the said

 and **DELIVERED** in the presence of us
 this day of 1988



(SEAL)

Signature:
 Postal Address:

 Qualification:

Signature:
 Postal Address:

 Qualification:

**THE LAND ORDINANCE (CAP. 113)
REGULATIONS
Made Under Section 21**

THE LAND (FEES) (AMENDMENT) REGULATIONS, 1974

1. These Regulations may be cited as the Land (Fees) (Amendment) Regulations, 1974 and shall be read as one with the Land (Fees) Regulations. G.N. 1960
No. 111
2. The Schedule to the Land (Fees) Regulations, is hereby amended as follows:
 - (a) by deleting item No. (7);
 - (b) by deleting item No. (8A) and substituting therefor the following:

“(8A) Any approval by the Minister or any officer exercising any powers or duties under the Land ordinance which have been lawfully delegated to him by the Minister given under and in terms of Regulation 3 of the Land Regulations (as amended from time to time) in respect of a Right of Occupancy save in respect of any disposition held by a Native for a term which does not exceed 5 years or which is terminable by the Minister on or before the expiration of 5 years after the date of the disposition or in pursuance of a covenant contained or implied in a right of occupancy:-

	Shs.
(i) where the consideration is less Shs. 2,000/-	50/=
(ii) Where the consideration is or exceeds Shs. 2,000/- but is less than shs. 30,000	100/=
(iii) Where the consideration is or exceeds Shs. 30,000/=	1,000/=

BY COMMAND OF THE PRESIDENT

**Ministry of Lands, Housing and
Urban Development,
DAR ES SALAAM**

24th February, 1974

**B.A. SIKILO
PRINCIPAL SECRETARY**

ACKNOWLEDGEMENT

I,, hereby acknowledge to have received from, the sum of shillings being part payment of the sale price of the property situate on Plot No.

Dated at Dar es Salaam this day of 1988

Witness to the above signature:

Signature:

Postal Address:

.....

Qualification:

THE LAND REGISTRATION ORDINANCE (CAP. 334)

Title No.

CAVEAT

(Section 78(1))

1. I, of
 (hereinafter called "the **Caveator**") **CLAIM** an interest in the land registered
 under the above reference and **require** a Caveat to b entered against the
 estate registered in the name of

2. I solemnly and sincerely declare that the land is subject to a Deed of Transfer
 of the Right of Occupancy in respect of the said land executed by the said
 and the Caveator and that the
 consideration of Shs./= in respect of the transfer has
 been made.

AND I make this solemn declaration conscientiously believing the same to be true
and by virtue of the Statutory Declarations Act, 1966.

SIGNED and **DELIVERED** by the said

 who is known to me personally, in my
 presence this day of 1988



Signature:
 Postal Address:

 Qualification:

ANNEX "L"

The Stamp Duty Act, 1972

SCHEDULE

STAMP DUTY ON INSTRUMENTS

Article No.	Description of Instruments	Proper stamp Duty
22.	CONVEYANCE, not being a transfer charged or exempted under No. 60	Shs. 100/=
	(a) Where the amount or value of consideration for such conveyance does not exceed Shs. 20,000/=	Shs. 40/=
	(b) Where the amount exceeds Shs. 20,000/=	Shs. 40/= for every Shs. 1,000/= part thereof.

Provided that in any case where an agreement for sale is stamped with the *ad volerem* duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement, but shall not be less than shs. 100/=.

Provided also that in the case of a decree or order, for or having the effect of an order foreclosure, the *ad valorem* Stamp Duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty and where ad valorem Stamp Duty is paid upon such decree or order, any conveyance following upon such decree or order shall be dutiable with shs. 4/= under the provisions of section 6 of this Act.

And provided also that the duty on a conveyance by the liquidator for of a company in liquidation of property forming part of the assets of the company to shareholder in the course of the dissolution of the company shall be shs. 100/=.

Exemptions

Conveyance of any property under the Administrator – General's Ordinance to a Trustee, their or beneficiary if falling under Article 60(e).

Article No.	Description of Instruments	Proper stamp Duty
60.	TRANSFER (whether with or without consideration)-	
	(a) of shares in an incorporated company or other body corporate;	The same duty as Mortgage (No. 39) for a consideration equal to the value of the shares.
	(b) Of debentures whether the debenture is liable to duty or not;	The same duty as a Mortgage (No. 39) for a consideration equal to the face value of the Debenture.
	(c) Of any interest secured by a bond, mortgage-deed or policy of insurance-	The duty with which such bond, mortgage deed or policy is chargeable
	(1) If the duty on such bond, mortgage deed or policy does not exceed ten shillings	Shs. 100/=
	(2) In any other cases;	Nil
	(d) Of any trust-property without consideration from one trustee or from a trustee to a beneficiary	Nil
	(e) Of any property under the Administrator-General's Ordinance to a trustee, their or beneficiary	Nil

Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a transfer, and a transfer in pursuance of such agreement is subsequently executed, the duty on such transfer shall be reduced by the amount of duty paid on such agreement, but shall not be less than one shilling:

Provided also that the duty on a transfer by the liquidator of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be ten shillings.

Article No.	Description of Instruments	Proper stamp Duty
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Exemptions

Transfers by endorsement-

- (1) of a bill of exchange, cheque or promissory note;
- (2) of a bill of lading, delivery order, warrant for goods, or other mercantile documents or title to goods;
- (3) of a policy of insurance.

61.	TRANSFER OF LEASE by way of assignment and not by way of under-lease	The same duty as a conveyance (No. 22) for a consideration equal to the amount of the consideration for the transfer.
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23.	COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid	
	(a) If the duty with which the original instrument is chargeable does not exceed shs. 100/=	Shs. 100/=
	(b) In any other case	Fifty per centum of the duty payable on the original, but not less than shs. 100/= nor more than shs. 200/=

Exemptions

- (a) Counterpart or duplicate prepared and executed solely for the purposes of filing and record in the Land Registry, the Registry of documents or the Mining Registry.
- (b) Duplicate or copy of any contract of Service made under the provisions of The Employment Ordinance.

ANNEX "M"

Income Tax Ref. No.

**UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE – INCOME TAX DEPARTMENT
CAPITAL GAINS TAX PREMISES**

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In pursuance of the Provisions of Section 13 of the Income Tax Act, 1973, any person who sells in the United Republic of Tanzania any interest held by him in any premises or sells any premises owned by him is chargeable to tax on any gain realised from such transaction as laid down in the said Act.

Will you please let me have the following information regarding the premises sold by you and return the form together with the land Title(s) of the premises to the address given below.

Yours faithfully,

For: **PRINCIPAL ASSESSOR**

1. (a) NAME OF SELLER
- (b) ADDRESS OF SELLER
- (c) INCOME TAX REF. NO.
- (d) ACCOUNT NUMBER
2. (a) PREMISES ON PLOT NO. LOCATION
- (b) BLOCK NO. TITLE NO.
- (c) (i) ORIGINAL COST OF CONSTRUCTION; SHS.
- (ii) PURCHASE PRICE IF OLD BUILDING; SHS.

(Attach Invoice and Receipts)

3. (a) PRESENT SALE PRICE: SHS.
(b) NAME OF BUYER:
(c) ADDRESS OF BUYER:
(d) DATE OF SALE (Attach copy of Agreement)

I, WE (Name in full)
Declare that the foregoing information is true and correct.

Date Signature

NB: Your attention is drawn to the provisions of Section 117 of the Income Tax Act, 1973 regarding offences and penalties for incorrect returns.

NOTES FOR THE PAYMENT OF CAPITAL GAINS TAX

All payments in respect of Capital Gains Tax Assessed by the Income Tax Department should be remitted to the Principal Collector of Income Tax, P.O. box 806, Dar es Salaam in cash or Bankers cheque.

ANNEX "N"

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE & PLANNING – INCOME TAX DEPT.
NOTICE OF ASSESSMENT – CAPITAL GAINS TAX**

Ref. No.
Take notice that you have been assessed under the Income Tax Act, 1973. If you dispute this assessment you must give me notice in writing stating precisely the grounds of your objection within 30 days from the date of this notice of Assessment.

Signed:
Counter-signed: **PRINCIPAL SENIOR ASSESSOR**

Dated: P.O. Box

NOTES	SOURCE OF INCOME	AMOUNT OF GAINS
Sales of Premises	Plot No.	

Principal Collect
P.O. Box 806
DAR ES SALAAM

Payable on
Payment slip: Ref. No.

Name:

Address:

Please accept payment of shs. being Capital Gains

Tax on Premises on Plot No..... Block

Official Receipt No.: Dates:

Delete whichever is not applicable

ANNEX "O"

**UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE
CAPITAL GAINS TAX CERTIFICATE**

A. This is to certify that the assessed Capital Gains Tax amounting to Shs.
..... (amount in words)
..... consequent upon Sales of the premises
(particulars of which are given below) has now been fully paid vide Income
Tax Official Receipt No. issued at
on (Date)

OR

B. This is to certify that there is no Capital Gains Tax in respect of Sales of
Premises particulars of which are furnished below:

C. Premises on Plot No. Block No.

Title No.

Name of owner/seller of premises

Mr./Mrs/Miss/Ms

Post address:

Signature:

Valid only if endorsed by the
Official Income tax Seal (here)

Counter-signed: Principal Assessor/Senior Assessor
P.O. Box 9131

Date of Issue:

Delete whichever is not applicable.

Three (3) copies

Your Ref.:

Our Ref.:

TO WHOM IT MAY CONCERN

This is to certify that we have been Accountants and Auditors for
.....
for about years.

The cost of construction of the property situated on
belonging to together with additions and
improvements to the said property is shillings

This cost of construction has been obtained from a review of the old construction
files, our knowledge of the client's financial status and from information obtained
from the owner's personal recollections.

This, in our opinion, is a true and fair value of the original cost of construction with
additions and improvements.

Yours faithfully,

ANNEX "Q"

Three (3) copies

Dear Sir,

VALUATION

We have consulted our records and find that some of the development carried out at was designed by the areas of the various buildings as indicated on the attached plan.

We have split the types of construction in the same manner as shown on the drawing and added the area of the two storey sections. The main two storey concrete framed building is of very heavy construction and has high ceilings. The other buildings are of an industrial nature but solid construction. This development was built by So there are no records of the cost of construction nor of any contracts with building contractors. We have however taken building rates which agree with our records of the time and these are set out below:

DESCRIPTION	AREA sq fit	Rate	Cost Shs.
2 Storey RC Frame Flats & Offices	15,164	200	3,032,800
Heavy Workshops	13,162	110	1,447,820
Open Service Bays	3,540	85	300,900
Service Bay	576	85	48,875
Brake Bonding 2 fls.	<u>1,276</u>	160	<u>304,160</u>
	33,717		5,034,555
Water storage tanks and Pumping equipment			<u>500,000</u>
			5,534,555

We consider this a fair estimate of the cost of the development at the time. We trust this is sufficient for your purposes.

Yours faithfully,

ANNEX "R"

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE, ECONOMIC AFFAIRS AND PLANNING**

Regional Customs & Sales Tax
P.O. Box 665
DR ES SALAAM

Ref. No. IRD.29/6 Date

To: The Registrar of Titles
Ministry of Lands, Housing &
Urban Development
P.O. Box 9123
DAR ES SALAAM

**LAND RENT AND SERVICE CHARGES CLEARANCE CERTIFICATE
MADE UNDER SECTION 41(1)(a) OF THE LAND REGISTRATION
ORDINANCE OF CAP. 334**

Plot No. Block No. L.O.N.
C.T. No. VRE No. Location
Ownership/Municipality/City. Owner/s

In exercise of the powers conferred upon the Commission for Land Rent and Service Charges Under Section 41(1)(a) of the Land Registration Ordinance, and his subsequent delegation of functions vide his appointment letter No. TY/L/40/5/VOL.E/578 of 18th December 1981, I hereby certify that the Land Rent has been duly paid by the owner up to and including and that there are no liabilities outstanding.

1. Name:
Signature:
Internal Revenue Officer:
District
2. Name:
Signature:
Regional Finance Officer:
Region Date

NB. This certificate is only valid when signed by the Internal Revenue Officer and counter signed by the Regional Finance Officer.

c.c. The Commissioner for Land and Services Charges
Ministry of Finance, Economic Affairs and Planning
P.O. Box 9111
DAR ES SALAAM

To be lodged in duplicate

ANNEX "S"

TANZANIA LAND REGISTRY

TO: THE REGISTRAR OF TITLES TITLE NO.

The following documents are tendered for registration together:

- 1. Certificate of Title No.
- 2.
- 3.
- 4.
- 5. The following fees and stamp duty are tendered:

Registration	Shs.
Stamp Duty on original	Shs.
Stamp Duty on duplicate	Shs.
Stamp Duty on triplicate	Shs.

TOTAL =====

FROM:
.....
.....

Date: Signature:

RECEIVED the above document in number, on at
..... a.m. Registrar of Titles

FOR OFFICE USE ONLY

- 1. G.R.R. No. of
- 2. Registration Refused
- 3. Requisition delivered
- 4. Memorial entered
- 5. Passed for registration
- 6. Signed by Registrar

ANNEX "T"

Form L.R. 29

The Land Registration Ordinance (Cap. 334)

Title Number:

APPLICATION FOR COMBINATION

(Section 82)

I,
of
HEREBY APPLY for the combination of the parcels registered under the above
reference.

Dated this day of

.....
Signature

ANNEX "U"

Form L.R. 30

The Land Registration Ordinance (Cap. 334)

Title Number:

APPLICATION FOR DIVISION

(Section 83)

I,

of

HEREBY APPLY for the division of the land registered under the above reference into separate parcels in accordance with the plan attached hereto.

Dated this day of

.....
Signature

ANNEX "V"

Form L.R. 31

The Land Registration Ordinance (Cap. 334)

Title Number:

APPLICATION FOR REPARCELLATION

(Section 85)

We, the persons named in the first column of the schedule hereto, being desirous of changing the layout of the parcels registered under the above reference and described in the second column of the said schedule hereby apply for the cancellation of the folios of the land register relating to such parcels and the preparation of new folios in accordance with the plan attached hereto, so that the parcels described in the third column of the said schedule may vest in the persons whose names appear against them in the first column of that Schedule for the estates which those person enjoyed in, and with and subject to all rights and obligations now subsisting in respect of, the corresponding parcels described in the second column of the said schedule.

THE SCHEDULE

Name of Owners	Present Parcel Numbers	Corresponding New Parcels
-------------------	---------------------------	---------------------------

(Signatures and attestation)

ATTESTATION CLAUSES

(1) Signed and delivered by the said
who is known to me personally, in my presence this..... day of

(Signature)
(Postal Address)
(Qualification)

(2) Signed and delivered by the said
identified to me by the latter being
known to me personally, in my presence this day of

(Signature)
(Postal Address)
(Qualification)

(3) Sealed with the common seal of the said
and delivered in the presence of us this day of

(Signature)
(Postal Address)
(Qualification)

(4) Sealed with the common seal of the said
and delivered in the presence of us

(Signature)
(Postal Address)
(Qualification)

and of me
to whom the above signatories are known personally, this
day of

(Signature)
(Postal Address)
(Qualification)

G.P. DSM 4577/10-62/10m/2up

**CHAPTER 334
LAND REGISTRATION
RULES
Under Section 114
THE LAND REGISTRATION RULES, 1954**

THIRD SCHEDULE FEES

Number Item	Matter	Fees Shs. Cts
1.	On application for first registration and section 10: for the first shillings 1,000/= or part thereof, of the value of the state the subject of the application	20.00
	for every shillings 1,000/= or part thereof in excess of shillings 1,000/= up to shillings 100,000/=	7.50
	For every shillings 1,000/= or part thereof in excess of shillings 100,000/=	5.00
2.	On application for the leave of the Registrar under the proviso to section 10(1) to apply for first registration out of time	200.00
3.	On a notice of adoption under section 1	20.00
3.	For registration of a grant of public land or of certificate of occupancy:-	
	For the first shillings 2,000/= or part thereof of the value of the land or right of occupancy for every shillings 1,000/= or part thereof in excess of shillings 2,000/= up to shillings 100,000/=	10.00
		5.00
	For every shillings 1,000/= or part thereof in excess of shillings 100,000/= up to 400,000/=	2.50
4.	For the issue of a certificate of title under section 35, 38 or 39	40.00
5.	On application for an entry or registration in land Registry of any Mortgage:	
	Where the consideration or value secured does not exceed shs. 5,000/=	40.00
	Where the consideration or value secured exceeds shs. 5,000/= but not shs. 10,000/=	50.00
	Where the consideration or value secured exceeds shs. 10,000/= but not shs. 15,000/=	60.00

Number Item	Matter	Fees Shs. Cts
	Where the consideration or value secured exceeds shs. 15,000/= but not shs. 20,000/=	70.00
	Where the consideration or value secured exceeds 20,000/=	80.00
	On application for any entry or any other inscription in the Land Register or for the cancellation of any Memorial not herein expressly provided for: Provided that no fee shall be payable for the cancellation of any memorial under section III (2)	40.00
6A.	On application for the registration of a transfer of an estate in land (other than a transfer of a trust property from a trustee to a trustee or from a trustee to beneficiary or a transfer incidental to the reconstruction of a company or the amalgamation of two or more companies) or for the registration of a lease: For the first shillings 2,000/= or part thereof of the consideration or value	10.00
	For every shillings 1,000/= or part thereof in excess of shillings 2,000/= up to shs. 100,000/=	5.00
	For every shillings 1,000/= or part thereof in excess of shillings 100,000/=	2.50
6B.	Where any application chargeable under Item No. 6 or 6A relates to two or more parcels, there shall be payable in addition to the fee prescribed above, for the second and each subsequent parcel	10.00
7.	On an application for registration of a title by adverse possession of registered land	A fee at the rate prescribed under Item 1 above
8.	On an application for combination of two or more parcels under section 82: For each parcel to be combined	15.00
9.	On an application for the division of a parcel under section 83 or for a reparation under section 85: For each parcel resulting	15.00
10.	On application for the filing of a power of attorney under section 96 or on giving notice or revocation	40.00
11.	On application to inspect the land register and the filed documents: for each parcel, where applicant furnishes the number of the block and parcel	10.00

Number Item	Matter	Fees Shs. Cts
12.	On application for a list of parcels in which any person has an estate or interest	40.00
13.	On application for an official search in respect of any estate in any parcel: where the applicant furnishes the number of the block and parcel	20.00
	Where the applicant does not furnish the numbers of the block and parcel	40.00
14.	For uncertified copy of any folio of the land Register or of any filed documents or of any extract from an index Map or any filed plan: per single page or part of a single page ...	5.00
15.	For certifying any document or extract therefrom or any extract from an Index map or any filed plan	10.00
16.	For rectification of the land register:- in respect of one parcel	40.00
	In respect of two or more parcels: for the first parcel	30.00
	For each subsequent parcel Provided that no fee shall be payable where the rectification was necessitated by any error or omission of the registrar	10.00
17.	For the taking of a statutory declaration by the Registrar: for taking the declaration	10.00
	For every exhibit thereto	3.00
18.	For recording any change of name or address for the first parcel	20.00
	For the second and each subsequent parcel	5.00
19.	For approving the form of any documents	Such fee as the Registrar may decide but may not exceed shs. 100/=

The Land Registration Ordinance (Cap. 334)

APPLICATION FOR FILING OF A POWER OF ATTORNEY

(Section 96)

We, of
and of
being respectively the donor and the donee of a power of attorney dated the
..... day of

HEREBY APPLY that such power of attorney be filed in accordance with the provisions
of section 96 of the Land Registration Ordinance.

(Signature and attestation)

COMPLETION STATEMENT

To purchaser's solicitors (if acting for purchaser)

We thank you for your letter of enclosing engrossment for the (conveyance) (assignment transfer).

We now enclose completion statement, calculated to on completion, will you kindly let us have your undertaking for the payment of

To vendor (if acting for vendor)

We are pleased to report that this sale has been duly completed and we (accordingly enclose) (have accordingly paid to your bank as requested) our cheque for being the net proceeds of the sale as detailed in the enclosed statement.

STATEMENT OF ACCOUNT

.....
Presents his compliments to

And begs to state that his inclusive fee for
professional services in connection with the transfer
of property on Plot No. Tshs.
to
Less balance on deposit (see attached Statement) Tshs.
Amount of fees now due Tshs.

STATEMENT OF ACCOUNT

Opening Balance (if any)

Add: Receipt(s) vide Cheque No. of

Sub-total

Less: (1) Disbursement

(2) Costs

Sub-total

Balance (if any)

=====

STATEMENT OF ACCOUNT
(Breakdown)

Re:

Plot No.

Deposit Shs.

Less:

(1) Disbursements:

(a) Sundries for 3 persons Shs.

(b) Commission on expedited registration Shs.

(2) Costs

(a) Capital Gains Tax Shs.

(b) Search fee Shs.

(c) Survey fee Shs.

(d) Stamp Duty Shs.

(e) Value Added Tax Shs.

(f) Valuation Fee Shs.

(g) Consent fee Shs.

(h) Registration fee Shs.

(i) Land Rent Shs.

Sub-Total Shs.

Balance (if any) =====