

TANGANYIKA



No. 38 OF 1963

I ASSENT,

Julius K. Nyerere
President

4 TH JULY, 1963

An Act to impose a tax on the registration of used Motor Vehicles

[17TH APRIL, 1963]

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Used Motor Vehicles Registration Tax Act, 1963, shall be read as one with the Traffic Ordinance, and shall be deemed to have come into operation on the seventeenth day of April, 1963.

Short title
construction
and
commence-
ment
Cap.168
interpretation

2. In this Act, unless the context otherwise requires-
"used motor vehicle" means a motor vehicle which is or has been registered under Part I of the Traffic Ordinance or the corresponding provisions of the laws of either Uganda or Kenya.

3. (1) Subject to the provisions of section 4, there is hereby charged on the first registration and the transfer of the registration, of every used motor vehicle a registration tax-

Imposition of
registration
tax

- (a) in the case of motor cycles, or Shs 30/-; and
- (b) in the case of every other motor vehicle, of Shs. 200/-.

(2) The tax shall be paid to the licensing authority by the applicant for first registration or transfer of registration, as the case may be, and the licensing authority shall refuse to register a motor vehicle or to grant a first licence in respect thereof or to transfer the registration of a motor vehicle or issue a licence to the transferee in respect thereof under Part I of the Traffic Ordinance, unless the tax is first paid.

4.-(1) Notwithstanding the provisions of section 3, the first registration of a used motor vehicle shall be exempt from the registration tax if the applicant therefor satisfies the licensing authority that the motor vehicle has not previously been registered either in Tanganyika or elsewhere in the name of any person other than that of the applicant or the applicant's wife or husband, as the case may be.

Exemptions
from tax

(2) Notwithstanding the provisions of section 3, a transfer of the registration of a used motor vehicle shall be exempt from the registration tax if the applicant therefor satisfies the licensing authority—

(a) that the motor vehicle is registered in the name of a person carrying on a hire purchase business (or jointly in the names of such person and of the person into whose name the registration is to be transferred) and that such first-mentioned person has first hired the motor vehicle under a hire purchase agreement, and subsequently, in pursuance of an option contained in such agreement, sold it, to the person into whose name the registration is to be transferred, and

(b) either-

(i) that the motor vehicle when last registered in the name of the transferor (or jointly in the names of the transferor and transferee) was not a used motor vehicle; or

(ii) that when the motor vehicle was so registered, registration tax was paid in respect of the registration.

Exemption
from
registration
fee

5. Notwithstanding the provisions of the Traffic Ordinance, where registration tax is paid on the first registration or transfer of registration of a motor vehicle, such registration or transfer shall be exempt from the fees charged therefor under that Ordinance.

Passed in the National Assembly on the twenty-fifth day of June, 1963.

Pius Msekwa
Clerk of the National Assembly