

TANGANYIKA



No. 80 OF 1962

I ASSENT,

Governor-General

21TH NOVEMBER, 1962

An Act to amend the Urban House Tax Ordinance, 1961

[1ST JANUARY, 1963]

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Urban House Tax Ordinance, 1961 (Amendment) Act, 1962, shall be read as one with the Urban House Tax Ordinance, 1961 (hereinafter called the Ordinance), and shall come into operation on the first day of January, 1963.

Short title,
construction
and
commence-
ment
Ord. 1961
No. 62
Section 8
of the
Ordinance
amended

2. Section 8 of the Ordinance is hereby amended—

- (a) in subsection (1) thereof, by inserting immediately after the word "Government" wherever that word appears in paragraph (f) the comma and words ", the Common Services Organization"; and
- (b) by deleting subsection (2) thereof and substituting therefor the following new subsections to be numbered (2) and (2A):—

"(2) The collector of urban house tax for any area may, with the approval of the local authority for that area, by granting a certificate of exemption in such form as may be prescribed, exempt any person within that area from the payment, in whole or in part, of such tax and any person to whom such a certificate has been granted shall not, subject to the provisions of subsection (3), be liable to pay such tax.

(2A) For the purposes of subsection (2) 'local authority' means—

- (i) in the area of a city council, municipal council or town council, that city, municipal or town council, as the case may be; and
- (ii) in any other area where urban house tax is collected, the district council having jurisdiction over that area."

3. The Ordinance is hereby amended by inserting immediately after section 17 thereof the following new section to be numbered 17A:—

"Summary
proceedings

17A.—(1) Without prejudice to the foregoing provisions of this Part relating to the recovery of urban house tax, where any person liable to pay urban house tax fails to pay any instalment of such tax by the date on which under section 10 it is to be paid, the collector of such tax may cause a printed

New section
17A inserted
in the
Ordinance

or written demand to be made upon such person at his ordinary place of residence or business calling upon him to pay such instalment within fourteen days of the receipt by him of the demand, and if at the expiration of such period such person has not paid such instalment, it shall be competent for the collector to apply to a magistrate of the first class having jurisdiction within the area for a summary warrant in the form contained in the Schedule hereto to recover such instalment from such person which warrant the magistrate shall grant on production of a statement containing the name and address of the person in default and the amount due by him and a certificate purporting to be signed by the collector that such person has been required as aforesaid to make payment of the said amount and that such amount is due from such person; and every such warrant shall contain every authority and be executed in all respects as though it were both a warrant of attachment and a warrant of sale issued out of the court of such magistrate.

Cap. 3 (2) Notwithstanding anything contained in the Subordinate Courts Ordinance, a magistrate of the first class shall be deemed to have jurisdiction to issue warrants under this section."

Schedule added to the Ordinance

4. The Ordinance is hereby amended by adding thereto the following Schedule:—

"SCHEDULE

(Section 17A)

FORM OF SUMMARY WARRANT FOR ATTACHMENT AND SALE

(Title)

To the Bailiff of the Court:

These are to command you to attach and hold the moveable property of as set forth in the Schedule hereto, unless the said..... shall pay you the sum of Shs. being instalment(s) of urban house tax due and owing by the said and the costs of this attachment, and, after giving fourteen days notice by affixing the same to this Court House and after making due proclamation, to sell the said property or so much thereof as shall realize the said sum of Shs. and the costs of attachment as aforesaid, by auction.

You are further commanded to return this warrant on or before the day of, with an endorsement certifying the manner in which it has been executed or the reason why it has not been executed.

Given under my hand and the seal of the Court this day of

Magistrate

The Schedule

Passed in the National Assembly on the twenty-third day of November, 1962.

W. G. H. H. H.
Clerk of the National Assembly