

TANGANYIKA



No. 53 OF 1962

I ASSENT,
[Signature]
Governor-General
18TH JULY, 1962

An Act to make provision for the Imposition of Cesses on certain Produce, for, the Payment of the Moneys derived therefrom to District Councils and for matters incidental thereto, and to repeal the African Produce (Cess) Ordinance

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ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Produce Cess Act, 1962, and shall come into operation on such date as the Minister may, by notice in the *Gazette*, appoint.

Short title and commencement

2. In this Act, unless the context otherwise requires-

"district council" means a district council established under the Local Government Ordinance;

Interpretation
cap. 333

"Minister" means the Minister for the time being responsible for local government;

"person" includes a co-operative society registered under the Co-operative Societies Ordinance;

cap. 211

"produce" means-

- (a) any agricultural product;
- (b) any livestock and any products derived from livestock;
- (c) any fish;
- (d) any product, whether in its natural state or after treatment, which is grown or collected in forest, woodland or bush; and
- (e) such other things as the Minister may, by notice in the *Gazette*, either generally or in reference to any particular area of Tanganyika, declare to be produce for the purposes of this Act, but does not include any mineral.

3.-(1) Subject to the provisions of this Act, the Minister may, after consultation with a district council, by order published in the *Gazette*, impose a cess to be raised, levied, collected and paid in respect of any produce bought and sold within, or exported from, the area of jurisdiction of such district council and such other areas, if any, not being within the jurisdiction of any district council, as may be specified in the order.

Imposition of cess

- (2) A cess imposed by An order under this section-
- (a) shall be at such rate, or at such different rates in respect of different classes, grades or descriptions of produce, as may be specified in the order;
 - (b) shall be levied, paid and collected in such manner as may be provided in the order;
 - (c) shall, subject to the provisions of subsections (3) and (4), become due at the time of purchase and sale or export, as the case may be;
 - (d) shall, subject to the provisions of subsections (3) and (4), be payable by the purchaser or seller or exporter, as may be specified in the order, to the district council specified in the order and may be sued for and recovered as a debt in any court of competent jurisdiction by and in the name of such district council.
- (3) Notwithstanding any other provision contained in this Act-
- (a) an order under subsection (1) by virtue of which any cess is payable by the seller of any produce may provide that where any produce has been delivered to any other person for sale, the cess shall be payable by such other person at such time as may be specified in the order;
 - (b) an order under subsection (1) by virtue of which any cess is payable by the exporter of any produce from any area may provide that where any produce has been delivered to any other person for export from such area or from any other area, the cess shall be payable by such other person at such time as may be specified in the order.
- (4) Where an order under subsection (1) provides that any cess shall be payable by any person to whom produce has been delivered for sale or for export, such cess-
- (a) shall be payable by such person and may be sued for and recovered as a debt in the manner specified in paragraph (d) of subsection (2); and
 - (b) shall become due at such time as is specified in the order.
- (5) An order under subsection (1)-
- (a) may, in the case of any produce bought or sold in a market established under the Markets Ordinance, prohibit the removal from such market of any such produce on which any cess is due and remains unpaid;
 - (b) may exempt any person or class of persons from payment of the cess imposed thereby to such an extent and upon such conditions as may be specified therein;
 - (c) may exempt any produce, not exceeding such quantity as may be specified therein, which is bought and sold or exported solely for the satisfaction of the domestic needs of the purchaser or exporter, as the case may be;
 - (d) may provide that the amount of any cess payable shall be deducted from the price paid or payable for any produce or from any other funds in the hands of any person; and

- (e) may make such incidental and supplementary provisions as the Minister may deem necessary.
- (6) No cess imposed under this Act shall be payable more than once on or in respect of the same produce.
- (7) Notwithstanding the provisions of any other law, no liability, civil or criminal, shall attach to any person by reason only of any deduction which is authorized by a lawful order made under subsection (1).
- 4.** The moneys derived from any cess imposed under this Act Shall be paid into and form part of the general revenue and funds of such district council or district councils established within the area to which the order imposing the cess relates as may be specified in such order. Application of moneys derived from cess
- 5.** An order made under section 3 shall, in addition to being published in the *Gazette*, be made known and published within the area to which it relates in such manner as the Minister may direct. Publication of order
- 6.**(1) The authorized officer for the area to which an order imposing a cess relates and any other person authorized in writing in that behalf by the authorized officer may, at any reasonable time, enter and inspect any premises or place and examine any stocks of produce and any books of account or documents relating to such stocks for the purpose of ascertaining whether the provisions of this Act or of any order made thereunder are being complied with. Power to inspect and call for information
- (2) Any person dealing in any produce on which a cess has been imposed under this Act shall, when required to do so, submit to the authorized officer for the area to which an order imposing a cess relates, or to such other person as the authorized officer may authorize in writing in that behalf, any such information or returns in relation to stocks of or dealings in such produce as the authorized officer or such other person may direct.
- (3) In this section the authorized officer for any area to which an order imposing a cess relates shall be such person as the Minister may, in writing, appoint to be the authorized officer for that area.
- 7.** Without prejudice to his liability to pay any cess due on any produce under the provisions of this Act, any person who- Offences
- (a) fails within twenty-eight days after it has become due to pay any cess which he is required to pay by an order made or deemed to have been made under this Act; or
- (b) removes any produce on which cess has not been paid from any market contrary to the provisions of an order made under section 3; or
- (c) obstructs any person authorized by or under this Act to enter and inspect any premises or place or to examine any stocks of produce, books of account or other documents; or
- (d) refuses to furnish any information or make any returns, or furnishes false information or makes a return containing any false statement upon lawful requirement by a person authorized by or under this Act,
- shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred shillings or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

Review of
cesses

8. Before the thirty-first day of December in each year, the Minister shall review every order imposing a cess which has been or is deemed to be made under this Act and which is still in force on such date.

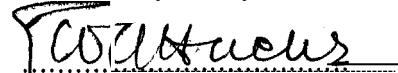
Repeal of
Cap. 323 and
saving

9.(1) The African Produce (Cess) Ordinance (hereinafter called the repealed Ordinance) is hereby repealed.

(2) Notwithstanding the provisions of subsection (1), every order made under the repealed Ordinance and still in force on the date of coming into operation of this Act shall, subject to the provisions of subsection (3), be deemed to be an order made under the provisions of this Act and shall remain in force until the date of its expiry or until it is amended or revoked by an order made under this Act, whichever is the earlier.

(3) For the avoidance of doubt it is hereby declared that the provisions of subsection (2) shall not have the effect or be construed as having the effect of extending the provisions of any order saved by that subsection to any produce which was not produce within the meaning of the repealed Ordinance.

Passed in the National Assembly on the third day of July, 1962.


Clerk of the National Assembly