

TANGANYIKA



No. 47 OF 1962

I ASSENT,

Governor-General

18.....TH JULY, 1962

**An Act to impose and alter certain Taxes, Duties and Fees, to make further provision in connection with Finance and to amend the Customs and Excise Duties (Provisional Collection) Ordinance.**

[20TH JULY, 1962]

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Finance Act, 1962.

Short  
title

PART I

AMENDMENT OF THE CUSTOMS AND EXCISE DUTIES (PROVISIONAL COLLECTION) ORDINANCE

2. (1) This section shall be read as one with the Customs and Excise Duties (Provisional Collection) Ordinance.

(2) Section 3 of the Customs and Excise Duties (Provisional Collection) Ordinance is hereby amended as follows: —

Cap. 205  
amended

(a) by deleting the word "ten" in paragraph (b) of subsection (2) and by substituting therefor the word "sixteen";

(b) by adding, immediately below subsection (2) the following new subsection: —

"(3) The reference to the Bill in subsection (2) shall, where such Bill contains provisions relating to both customs and excise duty or both to customs and excise duty and to other matters, be deemed to include a reference to the relevant provision of such Bill in respect of which such order is made."

PART II

TRADES LICENSING

3. This Part shall be read as one with the Trades Licensing Ordinance.

Construction  
of Part II  
Cap. 208

4. (1) Subsection (1) of section 6 of the Trades Licensing Ordinance is hereby amended by deleting paragraphs (a) to (y) (inclusive) and by substituting therefor the following new paragraphs: —

Section 6 of  
Cap. 208  
amended

"(a) A licence to carry on the business of a wholesale trader, including importation and exportation

(i) For the principal or only place of business or where the business is not carried on at any defined premises ... .. Shs. 800/-

(ii) For each subsidiary place of business ... .. Shs. 400/-

- (b) A licence to carry on the business of a wholesale trader, including importation but not exportation: —
- (i) For the principal or only place of business or where the business is not carried on at any defined premises ... .. Shs. 600/-
- (ii) For each subsidiary place of business ... .. Shs. 300/-
- (c) A licence to carry on the business of a wholesale trader not including importation or exportation: —
- (i) For the principal or only place of business or where the business is not carried on at any defined premises ... .. Shs. 300/-
- (ii) For each subsidiary place of business ... .. Shs. 150/-
- (d) A licence to carry on the business of a retail trader, including importation: —
- (i) For the principal or only place of business or where the business is not carried on at any defined premises ... .. Shs. 500/-
- (ii) For each subsidiary place of business ... .. Shs. 100/-
- (e) A licence to purchase agricultural produce from primary producers in Tanganyika for the purpose of resale in Tanganyika, for each place of business ... .. Shs. 200/-
- (f) A licence to carry on the business of a retail trader, not including importation, for each place of business ... .. Shs. 100/-
- (g) A licence to carry on the business of a commission agent, manufacturers' agent or estate agent, for each place of business or where the business is not carried on at any defined premises ... .. Shs. 500/-
- (h) A licence to carry on the business of a broker, for each place of business or where the business is not carried on at any defined premises ... .. Shs. 200/-
- (i) A licence to carry on the business of a clearing and forwarding agent: —
- (i) For the principal or only place of business ... .. Shs. 200/-
- (ii) For each subsidiary place of business ... .. Shs. 50/-
- (j) A licence to carry on the business of a banker: —
- (i) For the principal or only place of business ... .. Shs. 3,000/-
- (ii) For each branch ... .. Shs. 1,000/-
- (k) A licence to carry on the business of an exchange banker, insurance company, insurance broker, building society, investment company or investment society ... .. Shs. 1,000/-
- (l) (i) A licence to carry on the business of a shipping company or of a principal agent in Tanganyika for one or more shipping companies ... .. Shs. 1,500/-
- (ii) A licence to carry on the business of an agent or sub-agent of one or more of the shipping companies or principal agencies licensed under paragraph (l) (i) ... .. Shs. 200/-
- (m) A licence to carry on the business of a shipping company dealing only with coastal vessels engaged only in the carriage coast-wise of passengers or cargo or of an agency for one or more of such companies, unless a licence is held under paragraph (l) ... .. Shs. 200/-

- (n) A licence to carry on the business of a lighterage or stevedoring company or both at the ports of—
- |               |     |     |     |     |     |            |
|---------------|-----|-----|-----|-----|-----|------------|
| Dar es Salaam | ... | ... | ... | ... | ... | Shs. 800/- |
| Tanga         | ... | ... | ... | ... | ... | Shs. 800/- |
| Lindi         | ... | ... | ... | ... | ... | Shs. 300/- |
| Mtwara        | ... | ... | ... | ... | ... | Shs. 500/- |
- (o) A licence to carry on the business of a wood fuel contractor other than the supply of firewood for domestic purposes, for each place of business ... Shs. 100/-
- (p) A licence to carry on the business of a building contractor, for each principal place of business in any township or area from which the business is being conducted or supervised ... Shs. 300/-
- (q) A licence to carry on the business of an hotel, boarding or lodging house:—
- (i) For the principal or only place of business:
- (a) if holding a liquor licence in respect of the premises—
- (i) with up to six bedrooms for the accommodation of guests ... Shs. 100/-
- (ii) with more than six but not exceeding twelve bedrooms for the accommodation of guests ... Shs. 200/-
- (iii) with more than twelve but not exceeding twenty bedrooms for the accommodation of guests ... Shs. 400/-
- (iv) with over twenty bedrooms for the accommodation of guests ... Shs. 600/-
- (b) if not holding a liquor licence in respect of the premises—
- (i) with up to six bedrooms for the accommodation of guests ... Shs. 60/-
- (ii) with more than six but not exceeding twelve bedrooms for the accommodation of guests ... Shs. 120/-
- (iii) with more than twelve but not exceeding twenty bedrooms for the accommodation of guests ... Shs. 240/-
- (iv) with over twenty bedrooms for the accommodation of guests ... Shs. 400/-
- (2) for each subsidiary place of business—
- (a) if holding a liquor licence for such premises Shs. 100/-
- (b) if not holding a liquor licence for such premises ... Shs. 50/-
- (r) A licence to carry on the business of a restaurant keeper, not including importation of goods other than articles imported for the equipment of the restaurant and not for sale, for each place of business within an area declared as a township, if not licensed to sell intoxicating liquor ... Shs. 100/-
- (s) A licence to carry on the business of a baker, for each place of business ... Shs. 100/-

- (t) A licence to carry on the business of a butcher, for each place of business ... Shs. 100/-
- (u) A licence to carry on the business of a handicraftsman who employs one or more skilled assistants to work in the handicraft in which he is engaged, for each place of business or where the business is not carried on at any defined premises ... Shs. 100/-
- (v) A licence to carry on the business of exportation of cattle to places outside Tanganyika, including Kenya, Uganda and Zanzibar, for each place of business or where the business is not carried on at any defined premises ... Shs. 50/-
- (w) A licence to carry on the business of a commercial traveller ... Shs. 400/-  
 Provided that a licence may be issued to a commercial traveller not resident in Tanganyika for a period of one month from the date of the licence for a fee of ... Shs. 60/-
- (x) A licence to carry on the business of purchasing citrus fruit in the Muheza-Mwembwera area of the Tanga District for resale by wholesale or retail not including exportation, for each place of business or where the business is not carried on at any defined premises ... Shs. 40/-
- (y) A licence to carry on the business of a manufacturer or industrial producer ... Shs. 800/-
- (z) A licence to carry on the business of printer (including publisher), travel agent or of operating a sisal factory ... Shs. 300/-
- (aa) A licence to carry on any other business ... Shs. 50/-
- (2) Subsection (3) of section (6), and the reference to that subsection in subsection (1) of section 6, of the Trades Licensing Ordinance are hereby deleted.

Commence-  
ment and  
saving

5. (1) The fees specified in subsection (1) of section 6 of the Trades Licensing Ordinance as contained in this Act shall be charged for trading licences issued or renewed after the coming into operation of this Act.

(2) A trading licence issued prior to the coming into operation of this Act in respect of a particular business under subsection (1) of section 6 of the Trades Licensing Ordinance, hereby deleted, shall not cease to be valid during the current licence period by reason only of the fee for that licence having been increased by this Act.

### PART III

#### EXCISE DUTIES

Construction  
and com-  
mencement  
of Part III  
Cap. 332  
Section 2 of  
Cap 332  
amended

6. This Part shall be read as one with the Excise Tariff Ordinance, and shall be deemed to have come into operation on the 6th day of June, 1962.

7. Subsection (1), of section 2 of the Excise Tariff Ordinance is hereby amended as follows:—

(a) by adding, immediately below the definition "Minister" the following new definition:—

" 'retail selling price' in relation to cigarettes and tobacco means the price declared to the Commissioner by the manufacturer at which his cigarettes and tobacco will be sold by retail;" and

(b) by deleting the definition "wine".

8. Subsection (1) of section 6A of the Excise Tariff Ordinance is hereby amended as follows: — Section 6A of Cap. 332 amended

(a) in paragraph (c) thereof, by inserting immediately before the word "from" in the second line, the word "direct", by deleting the words "or denatured spirits" in the eighth line, and by deleting the word "or" at the end thereof; and

(b) by deleting the full stop at the end of paragraph (d), substituting therefor a semicolon and the word "or", and by adding immediately below paragraph (d) the following new paragraph: —

"(e) if he is satisfied that they have been delivered to a wine manufacturer for use in the fortification of wine manufactured at his factory in accordance with the provisions of the Act."

9. The First Schedule to the Excise Tariff Ordinance is hereby amended as follows: — First Schedule to Cap. 332 amended

(a) by substituting for the entries in the columns headed Rates of Excise Duty opposite to items 1, 2 and 6 (other than the proviso to item 6) the following new entries: —

(i) opposite to item 1: "Per 36 standard gallons of worts Shs. 288";

(ii) opposite to item 2: "Per hundredweight Shs. 17/92";

(iii) opposite to item 6: "Per proof gallon Shs. 170";

(b) by deleting items 3, 4 and 5 and by substituting therefor the following new items: —

ITEM	GOODS	RATE OF EXCISE DUTY
3	Cigars, cheroots and cigarillos ... ..	Per pound Shs. 14/-
3A	Cigarettes ... ..	The sum of the appropriate rates set out below after assessing the goods both by (a) weight and by (b) retail selling price:—
(a)	Where the prescribed weight per thousand—	
	(i) does not exceed 1.10 lb. ... ..	Per pound Shs. 9/-.
	(ii) exceeds 1.10 lb. but does not exceed 1.50 lb. ... ..	Per pound Shs. 10/-.
	(iii) exceeds 1.50 lb. but does not exceed 1.75 lb. ... ..	Per pound Shs. 12/25.
	(iv) exceeds 1.75 lb. ... ..	Per pound Shs. 16/-.
(b)	Where the retail selling price per thousand is less than Shs. 75/- ... ..	Nil.
	Shs. 75/- or more but less than Shs. 77/50 ... ..	Per thousand Sh. 1/50.
	Shs. 77/50 " " Shs. 80/- ... ..	" " Sh. 1/75.
	Shs. 80/- " " Shs. 82/50 ... ..	" " Shs. 2/00.
	Shs. 82/50 " " Shs. 85/- ... ..	" " Shs. 2/25.
	Shs. 85/- " " Shs. 87/50 ... ..	" " Shs. 2/50.
	Shs. 87/50 " " Shs. 90/- ... ..	" " Shs. 2/75.
	Shs. 90/- " " Shs. 92/50 ... ..	" " Shs. 3/00.
	Shs. 92/50 " " Shs. 95/- ... ..	" " Shs. 3/25.
	Shs. 95/- " " Shs. 97/50 ... ..	" " Shs. 3/50.
	Shs. 97/50 " " Shs. 100/- ... ..	" " Shs. 3/75.
	Shs. 100/- " " Shs. 102/50 ... ..	" " Shs. 4/00.
	Shs. 102/50 " " Shs. 105/- ... ..	" " Shs. 4/25.
	Shs. 105/- " " Shs. 107/50 ... ..	" " Shs. 4/50.
	Shs. 107/50 " " Shs. 110/- ... ..	" " Shs. 4/75.
	Shs. 110/- " " Shs. 112/50 ... ..	" " Shs. 5/00.
	Shs. 112/50 " " Shs. 115/- ... ..	" " Shs. 5/25.
	Shs. 115/- " " Shs. 117/50 ... ..	" " Shs. 5/50.
	Shs. 117/50 " " Shs. 120/- ... ..	" " Shs. 5/75.
	Shs. 120/- or more ... ..	" " Shs. 6/00.
4.	Manufactured tobacco, other than tobacco made up by the grower without the use of machinery, ready for smoking in tobacco pipes ... ..	Per pound Shs. 11/00 plus, where the retail selling price per lb. exceeds Shs. 28/00, per pound Shs. 2/25.

ITEM	GOODS	RATE OF EXCISE DUTY
5. Matches—		
(i) in packings of less than 50 matches per container	...	Per gross containers Shs. 6/50.
(ii) Other	...	Per 7,200 matches Shs. 6.50."

and excise duties are hereby imposed or varied, as the case may be, in accordance with the foregoing provisions of this section.

#### PART IV

##### CUSTOMS DUTIES

Construction and commencement of Part IV Cap 346

10. This Part shall be read as one with the Customs Tariff Ordinance, and shall be deemed to have come into operation on the 6th day of June, 1962.

First Schedule to Cap 346 amended

11. The First Schedule to the Customs Tariff Ordinance is hereby amended as follows:—

(a) by substituting for the entries in the column headed Import Duty opposite to the following items, the following respective new entries:—

- (i) item 24: "Per 100 lb. Shs. 16";
- (ii) item 26: "Per Imperial gallon Shs. 14";
- (iii) item 28 (a): "Per Imperial gallon Shs. 142 (or 75 per cent ad valorem, whichever is the greater)";
- (iv) item 28 (b): "Per Imperial gallon Shs. 180";
- (v) item 28 (c): "Per proof gallon Shs. 200";
- (vi) item 28 (f): "Ad valorem 75 per cent";
- (vii) item 31: "Per lb. Shs. 56";
- (viii) item 32: "Per lb. Shs. 44";
- (ix) item 34: "Per lb. Shs. 44";
- (x) item 47 (c) (ii): "Ad valorem 25 per cent";
- (xi) item 99 (b): "Per Imperial gallon at 62 deg. F. Shs. 1/50";
- (xii) item 100 (b): "Per Imperial gallon at 62 deg. F. Cts. 40";
- (xiii) item 102 (b) (ii): "Per Imperial gallon at 62 deg. F. Shs. 1/50";
- (xiv) item 103 (b): "Ad valorem 75 per cent";
- (xv) item 113 (a): "Ad valorem 75 per cent";
- (xvi) item 115 (a): "Per lb. Cts. 8";
- (xvii) item 116: "Ad valorem 75 per cent";
- (xviii) item 120 (1) (a) (i): "Per lb. Shs. 1/25 (or 25 per cent ad valorem whichever is the greater)";
- (xix) item 120 (2) (a): "Per lb. Shs. 1/25 (or 25 per cent ad valorem whichever is the greater)";
- (xx) item 142A: "Each Shs. 1 (or 33½ per cent ad valorem whichever is the greater)";

(b) by deleting the proviso set out immediately below item 34;

(c) by deleting paragraph (c) of item 36;

(d) by deleting paragraph (a) of item 45 and by substituting therefor the following new paragraphs:—

"ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(a) Rivets, cotter pins, split pins, hinges	...	Free.
(aa) Screws—		
(i) Wood screws	...	Ad valorem 12½ per cent.
(ii) Other	...	Free.

(e) by deleting item 58A and by substituting therefor the following new item: —

"ARTICLE	IMPORT DUTY	SUSPENDED DUTY
58A. Metal sheets or plates, n.e.s.—		
(1) of aluminium or alloy thereof—		
(a) corrugated—		
(i) of a thickness of .014 inches or less	Per sq. ft. Cents 15 (or 25 per cent <i>ad valorem</i> , whichever is the greater).	
(ii) of a thickness exceeding .014 inches	<i>Ad valorem</i> 25 per cent.	
(b) flat, of a thickness less than 0.275 inches, excluding circles and coils...	<i>Ad valorem</i> 12½ per cent.	
(c) circles and coils, of a thickness less than 0.275 inches	<i>Ad valorem</i> 25 per cent.	
(d) Other	Free.	
(2) not of aluminium or alloy thereof—		
(a) corrugated—		
(i) of a thickness of .014 inches or less	Per sq. ft. Cents 10 (or 12½ per cent <i>ad valorem</i> , whichever is the greater).	
(ii) of a thickness exceeding .014 inches	<i>Ad valorem</i> 12½ per cent.	
(b) flat, galvanised, including strip in coils, of a thickness of .014 inches or less	Per sq. ft. Cents 7 (or 12½ per cent <i>ad valorem</i> , whichever is the greater).	
(c) other, including enamelled, printed, lithographed, embossed and lacquered sheets or plates	Free.;	

(f) by inserting in item 68 immediately after the word "sensitized", the words "and unsensitized";

(g) in item 111—

(i) by deleting the word and comma "animals," in the second line, and the words and comma "animal dips," in the fifth line, of paragraph (b) thereof; and

(ii) by adding thereto the following new paragraph: —

"ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(c) Substances specially prepared for cleansing and sterilizing milk apparatus and equipment used in the dairy industry	Free.;"	

(h) by deleting paragraph (b) of item 112 and by substituting therefor the following new paragraph: —

"ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(b) Drugs, medicinal and veterinary preparations:—		
(i) Prepared according to the British Pharmacopoeia or the British Pharmaceutical Codex or the United States Pharmacopoeia but not including any proprietary drugs or medicinal preparations	Free.	
(ii) Such other non-proprietary medicinal and veterinary preparations which the Commissioner may, on the advice of the Chief Medical Officer or Chief Veterinary Officer, admit under this sub-paragraph as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-paragraph (i) above	Free. Free.	

"ARTICLE"	IMPORT DUTY	SUSPENDED DUTY
(iii) Proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis of disease which the Commissioner may, on the advice of the Chief Medical Officer or Chief Veterinary Officer, admit under this sub-paragraph ... ..	Free.	
(iv) Other ... ..	<i>Ad valorem</i> 25 per cent.	
For the purpose of this tariff item:—		
(A) A "proprietary drug or medicinal or veterinary preparation" is a drug or medicinal or veterinary preparation which is held out by any advertisement whatsoever, either before or after importation, as efficacious for the prevention, cure or relief of any malady, ailment, infirmity, or disorder affecting human beings or animals; and		
(i) which is sold under a trade name or trade mark to the use of which any person has or claims or purports to have an exclusive right; or		
(ii) of which any person has, or claims or purports to have the exclusive right of manufacture or for the making of which any person has or claims or purports to have any secret.		
(B) Drugs or medicinal or veterinary preparations are only sold ethically when they are supplied against a prescription written by a registered medical practitioner, veterinary surgeon or dentist for individual patients, human or animal.		
(i) by adding immediately after the word "vehicles" in the second line of item 120 a comma and the words ", including tyres imported after re-treading";		
(j) by adding at the end of paragraph (b) of item 132 the following:— " ; posters framed or unframed, unframed photographs and photographic enlargements and printed window transparencies advertising the tourist attractions of foreign countries provided that such goods are for free distribution and do not contain more than 25 per cent private commercial advertising".		
(k) by adding immediately below item 142A the following new item:—		
"ARTICLE"	IMPORT DUTY	SUSPENDED DUTY
142b Gramophones, pick-ups, radiograms, record players, tape recording and tape playing machines and accessories therefor ... ..	<i>Ad valorem</i> 33½ per cent.;	
(l) by deleting item 156, and by substituting therefor the following new item:—		
"ARTICLE"	IMPORT DUTY	SUSPENDED DUTY
156 Matches—		
(i) in packings of less than 50 matches per container	Per gross containers Shs. 10/-;	
(ii) Other	Per 7,200 matches Shs. 10/-;	
(m) by deleting paragraph (d) of item 160.		
(n) by deleting in paragraph (b) of item 165, the words "Paper and cardboard" and by substituting therefor the words "Unprinted paper and unprinted cardboard";		



(o) by deleting paragraph (c) of item 165 and by substituting therefor the following new paragraph: —

"ARTICLE	IMPORT DUTY	SUSPENDED DUTY
(c) Bags, boxes, cartons, containers, packets, discs and labels, of paper or cardboard, of single or multiple layers, whether proofed or not, imported in a finished or partly finished condition—		
(i) six ply bags imported for the packing of cement for exportation, subject to such conditions as the Commissioner shall specify	Ad valorem 5 per cent.	
(ii) waxed-ply lined bags designed for the packing of locally produced dried whole-milk powder and printed with the names of the local product and the producer thereof	Free.	
(iii) other multi-ply bags	Ad valorem 17½ per cent.	
(iv) of a type not otherwise provided for specified by the Minister by notice in the <i>Gazette</i>	Ad valorem 12½ per cent	
(v) other	Free."	

(p) by deleting in paragraph (d) of item 165 the word "Wrapping" and by substituting therefor the words "Unprinted wrapping"; and customs duties are hereby imposed or varied, as the case may be, in accordance with the foregoing provisions of this section.

**PART V**  
**PERSONAL TAX**

12. This Part shall be read as one with the Personal Tax Ordinance. Construction of Part V Cap. 355

13. (1) Subsection (1) of section 11 of the Personal Tax Ordinance is hereby amended by deleting paragraph (h) thereof and by substituting therefor the following new paragraphs: — Section 11 of Cap. 355 amended

- "(h) where the persons chargeable income exceeds £600 per annum but does not exceed £700 per annum, Shs. 450;
- (i) where the persons chargeable income exceeds £700 per annum but does not exceed £800 per annum, Shs. 525;
- (j) where the persons chargeable income exceeds £800 per annum, Shs. 600."

(2) This section shall come into operation on the 1st day of January, 1963.

14. The Personal Tax Ordinance is hereby amended by adding, immediately below section 49, the following new section: — New section 49A added to Cap. 355

**49A.** Where he is satisfied that the grounds on which a certificate of exemption has been granted or deemed to have been granted no longer exist, the Permanent Secretary to the Treasury may cancel such certificate, and where a certificate is so cancelled the exemption of the person to whom it was granted shall cease on the thirty-first day of December of that year."

PART VI  
INCOME TAX

Construction  
and com-  
mencement  
Part VI  
Cap. 411

Rate of  
corporation  
tax

15. (1) This Part shall be read as one with the Income Tax (Rates and Allowances) Ordinance.

(2) This Part shall come into operation on the amendment of the Act to provide for a corporation tax to be chargeable on any body of persons.

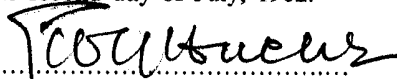
16. (1) The Second Schedule to the Income Tax (Rates and Allowances) Ordinance is hereby amended by adding immediately below Head C, the following new Head:—

“HEAD CC—CORPORATION TAX RATE

Two shillings in respect of each pound of chargeable income which is charged to corporation tax”,  
and tax shall be charged under the Act at that rate.

(2) Head CC of the Second Schedule to the Income Tax (Rates and Allowances) Ordinance (as contained in this Schedule) shall apply to assessments for the year of income commencing on the first day of January in the year preceding that on which this Part comes into operation, and each subsequent year.

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

  
Clerk of the National Assembly