

TANGANYIKA



No. 5 OF 1962

I ASSENT,

*P. Windham*  
Chief Justice

28<sup>th</sup>  
FEBRUARY, 1962

**An Act to amend the Personal Tax Ordinance in order to render single women liable to Personal Tax and to aggregate the income of married men with that of their wives in order to ascertain the chargeable income of married men for the purposes of that Ordinance, and for matters incidental thereto and connected therewith**

[1ST JANUARY, 1962]

ENACTED by the Parliament of Tanganyika.

1.—(1) This Act may be cited as the Personal Tax Ordinance (Amendment) Act, 1962, and shall be read as one with the Personal Tax Ordinance as amended from time to time and, in particular, by the Personal Tax (Amendment) Ordinance, 1961 (hereinafter together referred to as the Ordinance).

Short title,  
construction  
and  
commence-  
ment  
Cap. 355  
Ord. 1961  
No. 47

(2) This Act shall be deemed to have come into operation on the 1st day of January, 1962, immediately after the coming into operation of the Personal Tax (Amendment) Ordinance, 1961.

2. Section 2 of the Ordinance is hereby amended as follows:—

Section 2  
of Cap. 355  
amended

- (a) by re-numbering the same as subsection (1) of section 2;
- (b) by inserting in the first line of the definition "chargeable income" in subsection (1), as so re-numbered, immediately after the word "means" the commas, words and symbols ", subject to the provisions of subsection (3),";
- (c) by adding immediately below the definition "native authority" in subsection (1), as so re-numbered, the following new definition:—  
" 'single woman' means a woman who is not married or who is deemed to be a single woman for the purposes of this Ordinance;"; and
- (d) by adding immediately below subsection (1), as so re-numbered, the following new subsections:—

" (2) A woman shall be deemed to be a single woman for the purposes of this Ordinance, notwithstanding that she is married, if:—

- (a) she and her husband are judicially separated, or separated by an act at law which has the same consequences as has a judicial separation, or separated by a deed of separation; or
- (b) she and her husband are in fact separated in such circumstances that the separation is likely to be permanent.

(3) For the purposes of this Ordinance, the chargeable income of a man who is married shall be deemed to be the aggregate of the chargeable income of that man and that of his wife or wives and references to chargeable income herein in relation to a man who is married shall, unless the context otherwise requires, be construed as references to such aggregate:

Provided that—

- (a) the chargeable income of a woman deemed to be a single woman shall not be aggregated with that of her husband; and
- (b) the chargeable income of a wife shall not be aggregated with that of her husband during the year in which their marriage takes place except for the purposes of assessing, under the provisions of paragraph (a) of subsection (1) of section 12, the tax payable by the husband in the following year.

(4) For the purposes of this Ordinance a woman who has gone through a ceremony of marriage with a man and who cohabits with that man as his wife, shall be deemed to be his wife notwithstanding that their marriage is a nullity, and a decree of nullity shall be deemed to be and shall have the same effect as a decree for the dissolution of marriage.

(5) References in this Ordinance to returns of income, and books, documents, papers, information or particulars relating to income, shall, in relation to a man who is married, include references to returns of, and books, documents, papers, information and particulars relating to, the income of a wife which is aggregated with such man's income for the purpose of ascertaining his chargeable income."

Section 11  
of Cap. 355  
amended

3. Section 11 of the Ordinance is hereby amended as follows:—

- (a) by inserting immediately after the words "male person" in the third line of subsection (1) the words "and every single woman"; and
- (b) by adding immediately below subsection (2) the following new subsections:—

"(3) A single woman who marries shall not cease to be liable for the tax in the year of her marriage (or for any tax unpaid in any previous year), but she may, within three months after the end of the year of her marriage, apply to a collector to re-assess the tax for the year under the provisions of subsection (1c) of section 12; and if the tax as so re-assessed is less than the tax paid by such woman for that year, the collector shall forthwith refund the difference.

(4) A single woman shall not be liable as such for the tax in any year for which any man who is or was married to such woman is liable to pay tax assessed on an aggregated chargeable income of which her chargeable income is a part."

4. Section 12 of the Ordinance is hereby amended as follows: — Section 12  
of Cap. 355  
amended

(a) by deleting the word "The" in the first line of subsection (1) thereof and by substituting therefor the following: —

"Subject to the provisions of subsections (1A), (1B), and (1C) of this section, the"; and

(b) by adding immediately below subsection (1) thereof the following new subsections: —

"(1A) Where a man marries in a year for which he is liable for tax, he may, in lieu of being assessed for tax for the next following year in accordance with paragraph (a) of subsection (1), elect, by notice in writing to the collector before the 1st March of the next following year, to be assessed for tax for the next following year by reference to the sum of his aggregate chargeable income for the year of the marriage (less the chargeable income during that year of the wife of that marriage) and the chargeable income (if any) which may reasonably be expected to accrue to the wife of that marriage during the year next following the marriage.

(1B) Where during any year a marriage is terminated by the death of the wife, or by dissolution, or a woman is separated from her husband and is deemed to be a single woman, the tax payable by the former husband or the husband, as the case may be, in the next following year shall be assessed by reference to his aggregate chargeable income during the first mentioned year less the chargeable income of his former wife or his wife, as the case may be.

(1C) Where a single woman who has married applies to a collector under subsection (3) of section 11, to re-assess the tax payable by her in the year of her marriage, the tax shall be assessed by reference to her chargeable income in that year."

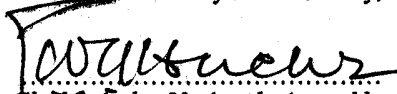
5. Section 30A of the Ordinance is hereby amended by deleting the word "male" in the second line thereof. Section 30A  
of Cap. 355  
amended

6.—(1) Notwithstanding the provisions of subsection (1) of section 12 of the Personal Tax Ordinance as amended by the Personal Tax (Amendment) Ordinance, 1955— Transitional  
provisions  
relating to  
assessments  
in 1962  
Ord. 1955  
No. 55

(a) the tax payable for the year 1962 by a single woman who is liable to pay the tax and who would, had this Act and the Personal Tax (Amendment) Ordinance, 1961, come into operation on the 1st January, 1961, have been liable to pay the tax in the year 1961, shall be assessed by reference to her income during the year 1961;

- (b) the tax payable for the year 1962 by a married man who is liable to pay the tax in that year on an aggregated chargeable income of which the chargeable income of a wife is a part and who was liable to pay the tax in the year 1961, shall be assessed by reference to the aggregate of his chargeable income for the year 1961 and the chargeable income which may reasonably be expected to accrue to his wife or wives during the year 1962.
- (2) In paragraph (a) of subsection (1) the word "income" has the same meaning as has the expression "chargeable income".

Passed in the National Assemblyn the sixteenth day of February, 1962.

  
Clerk of the National Assembly