

THE UNITED REPUBLIC OF TANZANIA



No. 42 OF 1968

I ASSENT,

*Julius K. Nyerere*  
.....  
President  
25th JULY, 1968

**An Act to provide for the Levy and collection of Electricity Consumption Tax and for matters related thereto or connected therewith**

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Electricity (Consumption Tax) Act, Short title  
1968 and shall come into operation on such date as the Minister may, and com-  
by notice in the *Gazette*, appoint. commencement

2. In this Act unless the context otherwise requires—
- “accounting period” means any period of sixty days or less for which  
Tanesco invoices a consumer for electricity supplied to the  
consumer during that period; Inter-  
pretation
- “chargeable price” means the price for which a consumer becomes  
liable to Tanesco for electricity supplied to him during an  
accounting period;
- “consumer” means any person who, under an agreement made with  
Tanesco, is supplied with electricity by Tanesco at the rates  
applicable to Tariff No. 1 or Tariff No. 2;
- “due date” means the date by which the tax is required to be paid  
under the provisions of this Act;
- “Minister” means the Minister for the time being responsible for  
finance;
- “Tanesco” means the Tanganyika Electric Supply Company Limited,  
being a company incorporated under the Companies Ordinance;
- “Tariff” means a Tariff specified in the list of Tariffs from time to  
time issued by Tanesco;
- “the tax” means the Electricity Consumption Tax payable under this  
Act.

Imposition of Tax	<p>3. There shall be charged, levied and paid by every consumer a tax to be known as Electricity Consumption Tax at the rates specified in the Schedule hereto.</p>
Collection of Tax	<p>4. The tax shall be collected on behalf of the Government by Tanesco from every consumer liable to pay the same, and Tanesco shall pay the amount of such tax to the Government in such manner and at such interval as the Minister may direct.</p>
Amount of Tax to be stated in invoice	<p>5. Tanesco shall add to every invoice or similar document delivered by them to a consumer in respect of the charges for the electricity supplied to the consumer the amount, if any, due from such consumer in respect of the tax payable under this Act.</p>
Due date	<p>6. On receipt of an invoice from Tanesco the consumer shall pay to Tanesco the amount of the tax included in the invoice within three weeks from the date of the invoice.</p>
Recovery of tax by suit	<p>7. The tax shall be a debt due to the United Republic and if for any reason it is not paid by the due date it may be recovered by suit by Tanesco in the name of the Government or in its own name.</p>
Offences	<p>8.—(1) Any person who neglects or fails to pay the tax for which he is liable on or before the due date shall be guilty of an offence and shall be liable upon conviction to a fine not exceeding five hundred shillings or to imprisonment for a term not exceeding one month or to both such fine and imprisonment.</p> <p>(2) Nothing contained in subsection (1) shall affect or be construed as affecting any right of recovery of the amount of the tax concerned.</p> <p>(3) Any person who with intent to evade or to assist any other person to evade tax—</p> <p>(a) makes any false statement or entry in any invoice or other document; or</p> <p>(b) makes use of any fraud or authorizes the use of any fraud; or</p> <p>(c) knowingly makes any false statement to Tanesco or to any servant or agent of Tanesco; or</p> <p>(d) gives any false answer, whether orally or in writing, to any question or request for information asked or made for the purposes of this Act,</p> <p>shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.</p> <p>(4) Any person who obstructs or hinders Tanesco or their servant or agent in the discharge of their duties under this Act shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred shillings or to imprisonment for a term not exceeding two months or to both such fine and imprisonment.</p>

(5) Any person who, without lawful justification or excuse, incites any person to refuse to pay any tax payable by him under this Act, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one thousand shillings or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

(6) Any person who, not being authorized by or under this Act so to do, collects or attempts to collect any tax under this Act, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one thousand shillings or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

9. The Minister may, by order published in the *Gazette*, remit in Remission whole or in part the tax payable under this Act by any consumer if he is satisfied that it is in the public interest so to do.

10. The Minister may from time to time make regulations generally Regulations for the carrying out of the provisions of this Act and, in particular but without prejudice to the generality of the foregoing, may make regulations prescribing the duties of Tanesco, their servants and agents and of other persons employed in the administration of this Act.

---

SCHEDULE

---

<i>Chargeable price</i>	<i>Tax</i>
1. Where the chargeable price does not exceed twenty shillings ... ..	Nil.
2. Where the chargeable price exceeds twenty shillings but does not exceed one hundred shillings ... ..	5 per cent of the chargeable price.
3. Where the chargeable price exceeds one hundred shillings ... ..	10 per cent of the chargeable price.

Passed in the National Assembly on the nineteenth day of July, 1968.

  
 .....  
 Clerk of the National Assembly