

THE UNITED REPUBLIC OF TANZANIA



No. 8 OF 1970

I ASSENT,

Julius K. Nyerere
President

30TH MARCH, 1970

An Act to empower the Minister for Finance to allow refund of customs duties and excise duties on articles manufactured in the United Republic and exported

[30TH MARCH, 1970]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Refund of Fiscal Charges (Locally Short title Manufactured Goods) Act, 1970.

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

“component article” in relation to any article manufactured in the United Republic, means any article imported into the United Republic and used in the manufacture of the article manufactured in the United Republic;

“customs duty” means fiscal entry, suspended fiscal entry and import duty payable under the Customs Tariff Act, 1969;

“excise duty” means the excise duty payable under the Excise Tariff Ordinance;

“export” means export outside the United Republic to a country other than Kenya and Uganda;

“fiscal charges” means customs duty and excise duty;

“Minister” means the Minister for the time being responsible for finance.

3.—(1) Where the Minister is satisfied that any article manufactured in the United Republic has been or will be exported, he may, by order published in the *Gazette*, direct that the customs duties paid on the component articles and the excise duty, if any, paid on such manufactured article, or such portion of such customs duties or excise duty as the Minister may determine, be refunded to the person who has exported,

Interpreta-
tion

Acts 1969
No. 54

Cap. 332

Minister
may grant
refund of
duties on
exports