

"Treasury Registrar" means the Treasury Registrar appointed under the Treasury Registrar Ordinance and includes, any person, appointed by the Treasury Registrar as his agent under, and for the purposes of, this Act.

PART II

ACQUISITION OF COFFEE ESTATES

Acquisition
of farmlands

3.-(1) The right, title and interest of the previous owner in or over every acquired farmland shall, by virtue of this Act and without further assurance, vest, and shall be deemed to have so vested as from effective date, in the Treasury Registrar and all registers, certificates and other documents or instruments whatsoever evidencing the ownership of any such right, title or interest of the previous owner shall be amended accordingly without requiring any person to pay any fee or other charge for any such amendment.

(2) Subject to the provisions of this Act and in particular subject to the provisions relating to mortgages, no right or interest on an acquired farmland, including any such right or interest arising from any encumbrance whatsoever, derived by any person from or through the previous owner shall be exercisable or enforceable as against the Treasury Registrar and the farmland shall vest in the Treasury Registrar free of all such rights, interests and encumbrances.

Other
assets and
liabilities
of the
previous
owner

4.-(1) The Treasury Registrar shall, as soon as may be practicable carry out an investigation for the purposes of determining the assets and liabilities of every previous owner as on the effective date.

(2) Where the Treasury Registrar is satisfied in relation to any asset or liability of previous owner that such asset or liability related to or arose out of any agricultural or pastoral activity carried on by the previous owner on the acquired farmland, the Treasury Registrar shall issue a certificate to that effect in relation to such asset or liability; and where such certificate is issued, the asset or liability specified in the certificate shall by virtue of this Act and with out further assurance, vest, and be deemed to have so vested as from, the effective date, in the Treasury Registrar.

Provisions
relating, to
mortgages

5. Notwithstanding any other provisions of this Act where any farmland acquired under this Act was, immediately preceding the effective date, subject to a mortgage, whether legal or equitable, or any other charge created by way or security for the payment of any sum of money, the farmland shall vest in the Treasury Registrar subject to such mortgage or, as the case may be charge:

Provided that the provisions of this sub-section shall not apply to any mortgage or charge in respect of which the Minister, after consultation with the Minister for Finance, by an order under his hand directs that the provisions of this section shall not, or shall cease to, apply in relation to such mortgage or charge.

6.-(1) The instruments to which this section applies are instruments (including contracts, guarantees, agreements, bonds, authorities, mortgages, charges, bills of exchange, promissory notes, bank drafts, bank cheques, letters of credit and securities)- Operation of contracts etc

- (a) to which a previous owner is a party;
- (b) under which any money is or may become payable or any other property is to be, or may become liable to be transferred, conveyed or assigned to that previous owner.
- (c) under which any money is, or may become, payable or any other property is to be, or may become liable to be, transferred, conveyed or assigned to that Previous owner,

which are subsisting at the effective date and which relate to any asset, liability or mortgage which under section 4 or section 5 vests in the Treasury Registrar.

(2) An instrument to which this section applies shall, by virtue of this section, continue in full force and effect and the Treasury Registrar shall, by this section-

- (a) be substituted for the previous owner as a party thereto;
- (b) be entitled to receive, and enforce payment of, any money payable thereunder;
- (c) be entitled to obtain. a transfer, conveyance or assignment of, and enforce possession of any property which is to be transferred, conveyed or assigned thereunder;
- (d) be liable to make payment of any money payable thereunder;
or
- (e) be liable to transfer, convey or assign any property which is to be transferred, conveyed or assigned thereunder,

as the case requires.

7.-(1) Every person who was immediately preceding the effective date, employed by a previous owner on the acquired farmland of which the previous owner was the owner shall be employed, and as from the effective date shall be deemed to have been employed, by the specified Organization designated under section 13 in relation to such farmland. Provision relating to employer

(2) Where a person becomes employed by the specified organization by virtue of subsection (1), the term and conditions of service) applicable thereafter to him shall be not less favourable than those which were effective date and his employment by the specified organization shall be right to gratuity or other superannuation benefit, his service with the deemed to be continuous employment by one employer within the virtue of subsection (1), his employment immediately prior to the

(3) After a person becomes employed by a specified organization by the specified organization and for the purposes of determining any specified organization shall be regarded as continuous with his service applicable to him immediately before his transfer to the service of immediately preceding the effective date.

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meaning of section 8A of the Severance Allowance Act, 1976, and that Act shall apply to the parties in the same manner as it applies to the cases set out in subsection (1) of the said section 8A.

(4) This section shall not apply to any such person employed by the previous owner, if such person-

- (a) was, in the case where the previous owner is a body of persons, a director, partner, shareholder or general manager of such body of persons;
- (b) is related by affinity or consanguinity to the previous owner;
- (c) is a person who was, immediately preceding the effective date, employed as a general manager, in relation to the farmland.

(5) The provisions of this section shall not apply in relation to any employee of the previous owner by reason only of the fact that such employee was at any time between the effective date and expiration of two months from the date of the enactment of this Act treated by any specified organization as being employed by such organization, and where in the case of any such person the Treasury Registrar has issued a certificate that such person is not a person to whom subsection (1) applies or has certified that such person is a person to whom subsection (4) applies, the liability of the specified organization shall, notwithstanding any other written law, be limited to the payment to such person of reasonable emoluments for the period during which such person was so treated as employed by it.

Compensation

8. (1) The United Republic shall pay full and fair compensation in respect of every farmland and other asset acquired under this Act after taking into account the liabilities also taken over under this Act.

(2) When the amount of compensation payable to any person entitled thereto by virtue of subsection (1) has been determined the Minister for Finance shall issue a certificate setting out such amount and that amount shall constitute a charge on and be paid out of the Consolidated Fund:

Provided that the said amount of compensation shall be payable in such manner and in such installments as the Minister for Finance, after consultation with the person entitled, shall determine.

(3) Where it appears to the Minister that any estate or interest in any farmland acquired under this Act was held by any person in any fiduciary or representative character the Minister may, if he thinks fit, apply to the High Court for directions as to whom and in what proportions the compensation should be paid.

(4) An application under subsection (2) shall be by chamber summons and shall be regulated, insofar as the same may be applicable, by the rules prescribed in the Civil Procedure Code, 1966.

(5) Save as is provided for in this section no compensation shall be payable in respect of acquisition of any land or property under this Act, notwithstanding any other written law to the contrary.

Acts, 1966
No 49

PART III

REGRANTS OF ACQUIRED FARMLANDS

9. In this Part "interim period" in relation to any acquired farmland means the period between the effective date and the date on which such farmland is transferred to a subsidiary company under section 11.

Construction

10.-(1) Every specified organization shall, not later than 31st December, 1973, cause to be incorporated under the Companies Ordinance a subsidiary company for the purposes of this Act:

Incorporation of subsidiary companies

Provided that where the Minister is satisfied that there exists in relation to any specified organization a subsidiary company which may be treated as a subsidiary company of such organization for the purposes of this Act, the Minister may exempt the organization from compliance with the requirement of this section.

(2) Where the Minister for Finance is satisfied that any company incorporated or -intended to be incorporated under the Companies Ordinance is or will be, when incorporated, a subsidiary company, he may, by order under his hand, direct that such company shall be exempt from all fees, charges, levies or taxes payable under the Companies Ordinance or the Companies (Tax on Nominal Capital) Ordinance upon or incidental to the incorporation or registration of a company or upon the increase of its share capital or the filing of any document under the Companies Ordinance, and upon such order being made every person who would, but for such order, be liable to pay any such fee, charge, levy or tax shall be exempt from payment thereof and such company shall be incorporated notwithstanding that no such fee, charge, levy or tax has been paid.

cap.212
cap.188

(3) The opening balance sheet of each of the subsidiary companies shall be prepared by, or under the supervision of, the Treasury Registrar.

11.-(1) As soon as may be practicable after the enactment of this Act the Minister shall, in relation to each acquired farmland, designate a subsidiary company to which such farmland shall be transferred.

Regrants

(2) Where a designation under subsection (1) is made, the Treasury Registrar shall, by a certificate under his hand, transfer to the subsidiary company-

- (a) all the rights, titles and interests, in or over the acquired farmland in relation to which the subsidiary company is so designated and which vested in the Treasury Registrar by the operation of the provisions of Part II;
- (b) the assets and liabilities relating to the farmland and vested in the Treasury Registrar by the operation of the provisions of Part II or so much such assets which have not been, utilized to meet any liability in respect of the farmland and so much of such liabilities as remain undischarged at the date of such transfer.

(3) Where a certificate under subsection (2) is issued in relation to any acquired farmland, asset or liability, such farmland, asset or liability, shall, by virtue of such certificate and without further assurance, vest in the subsidiary company specified in the certificate and the provisions of section 6 shall, with effect from the date of such transfer, apply to the instruments to which that section applies and which relate to any asset or liability transferred under this section to a subsidiary company, as if-

- (a) references in that section to the previous owner were references to the Treasury Registrar;
- (b) references in that section to the Treasury Registrar were references to such subsidiary company.

(4) Where any acquired farmland is transferred to a subsidiary company under this section, all persons who are employed on the farmland immediately preceding the date of such transfer, including the persons who were employed on the farmland immediately before the effective date and who, by virtue of the operation of section 7 became employees of a specified organization, shall, as from the date of the transfer of such farmland to the subsidiary company, be employed by the subsidiary company and the provisions of subsection (2) and (3) of section 7 shall apply in relation to the transfer of every such employee to the employment of the subsidiary company as if references in those sub-sections to a specified organization were references to, the subsidiary company.

Subsidiary
company
liable to
refund
compensa-
tion

12.-(1) Every subsidiary company to which an acquired farmland is transferred under section 11 shall be liable to refund to the Consolidated Fund the amount of the compensation paid under section 8 in respect of such farmland and the assets relating thereto.

(2) Every refund required to be made under subsection (1) shall be made by such installments and subject to such term and condition as the Minister for Finance may, after consultation with the President, determine.

Management
of acquiring
farmlands
during the
interim
period

13.-(1) Every acquired farmland shall, during the interim period, be managed by the specified organization designated in that behalf by the Minister.

(2) Every specified organization vested with the responsibility of the management of an acquired farmland shall manage the same in an efficient manner and in accordance with the best mercantile traditions and shall endeavor to avert or minimize any loss to the business relating to the farmland.

(3) Every such specified organization shall comply with all the directions of the Treasury Registrar in connection with the management of the acquired farmland, the maintenance of books of accounts and other records relating to the business conducted in relation to the farmland and all other matters appertaining to the acquired farmland and persons employed thereon.

PART IV

MISCELLANEOUS PROVISIONS

14.-(1) Every previous owner, and every director, partner and employee of the previous owner, shall do all such lawful acts and things 49 he may be called upon in writing to do by the Treasury Registrar or a specified organization or a subsidiary company in order to assist in the smooth and effective operation of any of the provisions of this Act.

Previous owner to facilitate in the take over

(2) Any person who contravenes the provisions of subsection (1) shall be guilty of an offence.

15. (1) No previous owner, or any director, partner employee, or agent of a previous owner, shall dispose of or otherwise interfere with any asset of the previous owner-

Provisious owner to facilitate of assets of previous

- (a) which is an asset which relates to the business of the previous owner connected with the acquired farmland; or
- (b) which is an asset in respect of which the Treasury Registrar or a specified organization or a subsidiary company has indicated to the previous owner that such asset may reasonably be regarded as an asset relating to the previous owner's business in connection with the acquired farmland,

until such time as an investigation under subsection (1) of section 4 has been completed and the Treasury Registrar has indicated in writing that he does not propose to issue a certificate under subsection (2) of that section in respect of such asset.

(2) Any person who disposes of any asset or attempts to dispose of any asset in contravention of subsection (1) shall be guilty of an offence.

(3) Notwithstanding the foregoing provisions of this section the Treasury Registrar may at any time release to the previous owner any asset to which subsection (1) applies if the Treasury Registrar is satisfied that such asset did not relate to any business carried on by the previous owner in connection with the acquired farmland and that the asset is not required to meet any liability in respect of which he has issued a certificate under subsection (2) of section 4.

16.-(1) Every previous owner shall, on or before 31st December, 1973 submit to the Commissioner of Income Tax a provisional return of his income under section 66 of the East African Income Tax Management Act in relation to his income for the period expiring on the effective date.

Provisions to facilitate collection of income tax due from previous owner community laws cap.24

(2) No compensation under this Act shall be paid to any previous owner unless-

- (a) the Commissioner of Income Tax has certified that all tax due from the previous owner for the period up to the effective date has been paid; or
- (b) the Government has, by notice addressed to the Principal Secretary to the Treasury, been appointed under section 112 of the East African Income Tax Management Act for the payment of tax due from the previous owner out of the amount of such compensation payable to him

Previous owner to submit accounts, etc.

17.-(1) Every previous owner shall on or before the 31st December, 1973 submit to the Treasury Registrar;

- (a) copies of income tax returns made by him to the Commissioner of Income Tax and the copies of assessments of tax made on him-
 - (i) for the four years of income preceding the year, of income in which the effective date occurs; or
 - (ii) where such previous owner owned the acquired farmland for a period of less than five years, for all the years of income preceding the year of income in which the effective date occurs, during which the acquired farmland was owned by him;
- (b) a memorandum of statement of accounts which shall clearly indicate which portion of his income in each such year of income to which paragraph (a) applies did not accrue from the acquired farmland;
- (c) original or certified copies of statements of accounts in relation to the acquired farmland in relation to each such year of income as aforesaid.

(2) Any previous owner who fails to comply with any of the provisions of this section shall be guilty of an offence.

(3) In this section "assessment , return" and "year of income" shall have the meanings assigned to those expressions respectively by the East African Income Tax Management Act.

Provisions relating to creditors

18. (1) Every person claiming to be entitled to any debt due from any previous owner in relation to a transaction connected with the acquired farmland shall, on or before thirty-first day of January, 1974 lodge with the Treasury Registrar a statement signed by him giving all particulars in relation to the transaction including-

- (a) the date of the transaction;
- (b) the nature of the transaction;
- (c) the amount due;
- (d) such other particulars as the Treasury Registrar may by notice in writing require.

(2) Where any person to whom subsection (1) applies fails to comply with the provisions of that subsection or with the requirements of any notice given under paragraph (d) thereof, the Treasury Registrar may certify that he will not be liable in respect of the debt, and where the Treasury Registrar so certifies the debt shall, notwithstanding that the debt is a liability which has vested in him under section 3 or is a liability which he has already transferred to a subsidiary company under section 11, cease to be a liability for which the Treasury, Registrar or a subsidiary company shall be liable:

Provided that nothing in this section shall be construed as imposing upon the Treasury Registrar or a subsidiary company liability to pay any debt other than a debt the liability in respect of which has been vested in the Treasury Registrar under section 4 or in the subsidiary company under section 11.

	FIRST COLUMN								SECOND COLUMN	
	<i>L.O. No.</i>								<i>Certificate of Title No.</i>	
(15)	—	...	...	...	...	...	...	...	16182	
(16)	30688	...	...	...	...	...	...	...	824	
(17)	—	...	...	...	...	...	...	...	6184	
(18)	30905	...	...	...	...	...	...	...	16239	
(19)	30901	...	...	...	...	...	...	...	1032	
(20)	12969	...	...	...	...	...	...	...	9696	
(21)	—	...	...	...	...	...	...	...	16876	
(22)	—	...	...	...	...	...	...	...	16877	
(23)	30687	...	...	...	...	...	...	NP	333	
(24)	8238	...	...	...	...	...	...	...	5756	
(25)	—	...	...	...	...	...	...	...	1125	
(26)	21135	...	...	...	...	...	...	...	15733	
(27)	11486	...	...	...	...	...	...	...	7982	
(28)	11588	...	...	...	...	...	...	...	8292	
(29)	427	...	...	...	...	...	...	NP	382	
(30)	-	...	...	...	...	...	...	...	14052	
(31)	-	...	...	...	...	...	...	...	10875	
(32)	382	...	...	...	...	...	...	...	4825	
(33)	6718	...	...	...	...	...	...	...	5367	
(34)	-	...	...	...	...	...	...	NP	143	
(35)	-	...	...	...	...	...	...	...	11835	
(36)	-	...	...	...	...	...	...	...	1412	
(37)	-	...	...	...	...	...	...	...	11540	
(38)	128340	...	...	...	...	...	...	...	9640	
(39)	11609	...	...	...	...	...	...	...	9727	
(40)	12905	...	...	...	...	...	...	...	9570	
(41)	11601	...	...	...	...	...	...	...	9460	
(42)	394	...	...	...	...	...	...	NP	443	
(43)	22881	...	...	...	...	...	...	...	17438	
(44)	—	...	...	...	...	...	...	...	16745	
(45)	—	...	...	...	...	...	...	...	5259	
(46)	—	...	...	...	...	...	...	...	8197	
(47)	11610	...	...	...	...	...	...	...	9935	
(48)	13387	...	...	...	...	...	...	...	14026	
(49)	19686	...	...	...	...	...	...	...	14289	
(50)	11679	...	...	...	...	...	...	...	9441	
(51)	12289	...	...	...	...	...	...	...	13822	
(52)	—	...	...	...	...	...	...	...	17748	
(53)	—	...	...	...	...	...	...	...	16200	
(54)	—	...	...	...	...	...	-	...	377	

	FIRST COLUMN						SECOND COLUMN		
	<i>L.O. No</i>						<i>Certificate of Title No.</i>		
(55)	15996	...	...	...	...	...	...	...	11192
(56)	11485	...	...	...	...	...	...	...	10686
(57)	—	...	...	...	...	...	...	...	17748
(58)	—	...	...	...	...	...	...	...	16247
(59)	—	...	...	...	...	...	...	...	17980
(60)	—	...	...	...	...	...	...	...	17981
(61)	—	...	...	...	...	...	...	...	16827
(62)	418	...	...	...	...	...	...	...	4689
(63)	12969	...	...	...	...	...	...	...	9696
(64)	12958	...	...	...	...	...	...	...	11870
(65)	30651	...	...	...	...	...	...	...	6699
(66)	—	...	...	...	...	...	...	...	4402
(67)	13798	...	...	...	...	...	...	...	9907
(68)	—	...	...	...	...	...	...	...	5156
(69)	—	...	...	...	...	...	...	...	17749
(70)	8271	...	...	...	...	...	NP	...	250
(71)	—	...	...	...	...	...	...	...	15381
(72)	—	...	...	...	...	...	...	...	16420

SECOND SCHEDULE

- (a) Kilimanjaro Native Co-operative Union Limited;
- (b) Kilimanjaro Development Corporation;
- (c) Uru North Co-operative Society Limited;
- (d) Uru Central Co-operative Society Limited;
- (e) Uru East Co-operative Society Limited;
- (f) Uru Shimbwe Co-operative Society Limited;
- (g) Macharne/Lyamungo Co-operative Society Limited;
- (h) Masama Lemira/Mrona Co-operative Society Limited;
- (i) Masama. Mula Co-operative Society Limited;
- (j) Masama Siha Co-operative Society Limited;
- (k) Narumu Manushi Co-operative Society Limited;
- (l) Machame Uroki Co-operative Society Limited;
- (m) Machame South Co-operative Society Limited;
- (n) Machame North Co-operative Society Limited;
- (o) Msama Modio Roo Co-operative Society Limited;

- (p) Kibosho Central Co-operative Society Limited;
- (q) Machame Kindi Co-operative Society Limited;
- (r) Kibosho Mweka Sungu Co-operative Society Limited.
- (s) Kibosho West Co-operative Society Limited;
- (t) Kibosho Kirima Boro Co-operative Society Limited.
- (u) Kibosho East Co-operative Society Limited;
- (v) Siha West Co-operative Society Limited;
- (w) Kibongoto Co-operative Society Limited;
- (x) New Mamba Co-operative Society Limited;
- (y) Masama/Mombo Co-operative Society Limited.

Passed in the National Assembly on the twenty-fourth day of November, 1973.

MMwindadi
Clerk of the National Assembly