

THE HIDES AND SKINS (PRODUCTION TAX) ACT, 1974

ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA



No. 18 OF 1974

I ASSENT,

Julius K. Nyerere
 President

20TH AUGUST, 1974

An Act to impose production tax on the sale of hides and skins

[13TH JUNE, 1974]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Hides and Skins (Production Tax) Act, 1974 and shall come into operation on the 13th June, 1974.

Short title
and
commence-
ment
Interpreta-
tion

2. In this Act unless the context otherwise requires -
 "export" means export out of Tanganyika;

"hide" means the hide of a bovine animal and includes the skin of a calf;

"Minister" means the Minister for the time being responsible for finance;

"proper officer" means the Principal Secretary to the Treasury and includes any public officer appointed a proper officer for the purposes of this Act by the Principal Secretary to the Treasury;

"sale" includes barter and any transaction whereunder the property in the article sold may pass to the buyer at a future date;

"skin" means the skin of a goat, sheep, game animal, reptile or bird;

"tax" means the hides and skins production tax imposed by this Act.

3.-(1) There shall be charged, levied and paid, a tax known as hides and skins production tax, on the sale of any hide or skin export or for tanning by the buyer.

Imposition
of tax

(2) The tax shall be payable by the seller and shall be at the rate of ten per centum of the price at which the hide or skin is sold by him

(3) Save where any hide or skin is sold for export, the tax shall be collected by the buyer who shall be responsible for remittance thereof to the Principal Secretary to the Treasury to the same extent and in the same manner as a seller in other cases, and the provisions relating to penalties, offences and recovery of tax and penalties shall apply to such buyer accordingly whether or not the buyer has in fact collected the tax, and for the avoidance of doubts it is hereby declared that the provisions of sections 4, 5, 6, 7, 10 and 12 shall apply in any case to which this subsection applies as if references therein to the seller or person from whom payment of tax or penalty is due were references to such buyer.

Payment of tax

4.-(1) Tax in respect of hides and skins sold in any month shall be paid by the seller not later than the twentieth day of the following month.

(2) The tax shall be paid to the Principal Secretary to the Treasury.

Penalty for non-payment of tax

5.-(1) Subject to the provisions of subsection (3), if any amount of tax remains unpaid on the date by which it is required to be paid (hereinafter referred to as the due date) -

(a) an additional tax equal to five per centum of that unpaid amount shall thereupon become and be payable by way of penalty; and

(b) if such amount remains unpaid for more than thirty days after the due date, the additional tax prescribed by paragraph (a) shall be increased by five per centum for the second and every succeeding period of thirty days during which such amount remains unpaid, and such increased additional tax by way of penalty shall be payable accordingly.

(2) Any sum payable by way of penalty under this section shall for the purposes of this Act be deemed to be tax and shall be collected and recoverable accordingly.

(3) The Principal Secretary to the Treasury may in his discretion remit the whole or part of any penalty payable under this section.

Tax may be recovered by suit

6.-Any tax or penalty payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Principal Secretary to the Treasury or any proper officer appointed by him in that behalf.

Summary recovery of tax and penalty

7.-(1) Without prejudice to any other method for recovery of the tax or penalties due under this Act, where any amount of tax or penalty is due from any person, any proper officer authorized by the Principal Secretary to the Treasury in that behalf may file in a court of a resident magistrate having jurisdiction over the area in which the person from whom such amount is due resides or carries on business, a certificate stating—

(a) the name and address of the person from whom such amount is due; and

(b) the amount due,

and upon such certificate being lodged in such court such, certificate shall be deemed to be a plaint duly lodged under Order XXXV of the Civil Procedure Code, 1966 and the court shall proceed in the matter in accordance with provisions of that Order, and in the event of a judgment being given in favour of the plaintiff the court shall pass a decree for payment by the defendant to the Government of the amount found due togetherwith interest thereon at five per centum per month from the date on which the certificate was filed until payment.

Acts, 1966
No.49 Label

(2) The provisions of subsection (1) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(3) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (1) shall be prima facie evidence of the truth of the statements contained in such certificate,

8.-(1) Any person normally engaged in the business of exporting hides and skins shall, unless he satisfies the Principal Secretary to the Treasury to the contrary, be presumed to have sold for export every hide or skin sold by him.

Presump-
tions

(2) Any person selling any hide or skin to a person normally engaged in the business of tanning shall, unless he satisfies the Principal Secretary to the Treasury to the contrary, be presumed to have sold for tanning every hide or skin sold by him to such person.

(3) Any person normally engaged in the business of tanning shall, unless he satisfies the Principal Secretary to the Treasury to the contrary, be presumed to have purchased for tanning every hide or skin purchased by him

9. The Minister may make regulations for the better carrying into effect the purposes and provisions of this Act, and without, prejudice to the generality of the foregoing may make regulations-

Regulations

- (a) requiring dealers in hides and skins to submit returns at such intervals and in such form as may be prescribed ;
- (b) empowering the Principal Secretary to the Treasury or any person authorized in that behalf by the Principal Secretary to the Treasury to require any dealer of hides and skins to produce for inspection the books of account and other documents relating to his business;
- (c) providing for the keeping of accounts, registers and other records by dealers of hides and skins;
- (d) prescribing anything which may be prescribed by or under this Act.

Offences

10. Any person who-

- (a) fails to pay the tax due under this Act within thirty days from the due date;
- (b) with intent to evade payment of any tax or penalty due under this Act-
 - (i) makes any false statement to a proper officer; or
 - (ii) fails or omits to give any information or submit any return required to be given or submitted by this Act or by regulations made hereunder, or gives any such information or submits any such return which is false in any material particular;
 - (iii) does or omits to do any act or thing whatsoever,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

Where offence is committed by body of persons

11. Where any offence under this Act or under any regulations made under this Act is committed by a body of persons then, as well as such body of persons, any person who, at the time of the commission of the offence was concerned, as a director, a partner or officer, with the management of the affairs of such body of persons, shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly, unless he proves to the satisfaction of the court that he had no knowledge and could not by the exercise of reasonable diligence have had knowledge of the commission of the offence.

Principal Secretary to the Treasury may compound offence

12.-(1) The Principal Secretary to the Treasury may, where he is satisfied that any person has committed an offence under this Act or any regulations made under this Act, by order, compound such offence by requiring such person to make payment of a sum of money:

Provided that-

- (a) such sum of money shall not be less than one hundred shillings or more than the aggregate of one-fourth of the maximum fine provided for such offence and the whole of the amount of any tax or penalty due from such person;
- (b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;
- (c) the Principal Secretary to the Treasury shall give to the person from whom he receives such sum of money, a receipt therefor;

(2) Where an offence is compounded in accordance with the provisions of subsection (1) and any proceedings are brought against the offender for the same offence, it shall be a good defence for such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), he may, within thirty days of such order being made, appeal thereagainst to the High Court and the provisions of Part X of the Criminal Procedure Code shall apply *mutatis mutandis* to every such appeal as if it were an appeal against sentence passed by a district court in the exercise of its original jurisdiction. Cap.20

Passed in the National Assembly on the twenty-fourth day of July, 1974.

MMwindadi

Acting Clerk of the National Assembly