

THE FINANCE ACT, 1994

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TRANSFER TAX MANAGEMENT PROVISIONS	

THE UNITED REPUBLIC OF TANZANIA



No. 2 OF 1994

I ASSENT,

President

7-3-94

An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to provide for matters connected with them.

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Finance Act, 1994.
2. This Act shall be deemed to have come into operation on the third day of January, 1994.

Short title

Com-
mence-
ment

PART II

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

3. This Part shall be read as one with the Customs Tariff Act, 1976 in this Part referred to as "the principal Act".

Construc-
tion and
com-
mence-
ment Act,
No. 12 of
1976

- 4.—(1) The First Schedule to the principal Act is hereby amended—
 - (a) in chapter 10, 11, 15, 16, 17, 18, 19, 20, 21, 30, 32, 34, 40, 45, 48, 56, 76, 82, 84 and 87 by deleting the existing rate of import duty and substituting for it the rate 40% in respect of the following Tariff Code Numbers namely—

Amend-
ment of
First
Schedule

Chapter 10

Tariff Code

1001.1.0.10
1001.10.90
1001.90.90

1006.10.90
1006.20.00
1006.30.00
1006.40.00

Chapter 11

Tariff Code

1101.00.90

Chapter 15

1501.00.00
1502.00.90
1503.00.00
1504.10.00
1504.20.00
1504.30.00
1505.10.00
1505.90.00
1506.00.00
1507.10.00
1507.90.00
1508.10.00
1508.90.00
1509.10.00
1509.90.00
1510.00.00
1511.10.00
1511.90.00

1512.11.00
1512.19.00
1512.21.00
1512.29.00
1513.11.00
1513.19.00
1513.21-00
1513.29.00

1514.10.00
1514.90.00

1515.11.00

1515.21.00
1515.29.00
1515.29.00
1515.30.00
1515.40.00
1515.50.00
1515.60.00
1515.90.00
1516.10.00
1516.20.00
1517.10.00
1517.90.00
1518.00.00

Chapter 16

Tariff Code

1601.00.10
1601.00.90
1602.10.10
1602.10.91
1602.10.99
1602.20.10
1602.20.90
1602.31.10
1602.31.90

1602.39.11
1602.39.19
1602.39.90
1602.41.10

1602.41.90
1602.42.10
1602.42.90
1602.49.10
1602.49.90
1602.50.10
1602.50.90
1602.90.10
1602.90.90
1603.00.10
1603.00.90

1604.11.10
1604.11.90
1604.12.10
1604.12.90
1604.13.10
1604.13.90
1604.14.10
1604.14
.90

1604.15.10
1604.15.90
1604.16.10
1604.16.90
1604.19.10
1604.19.90
1604.20.10
1604.20.90
1604.30.10
1604.30.90

1605.10.10
1605.10.90
1605.20.10
1605.20.90
1605.30.10
1605.30.90
1605.40.10
1605.40.90
1605.90.10
1605.90.90

Chapter 17

Tariff Code

1701.11.19
1701.12.19
1701.91.00
1701.99.10
1701.99.90

1702.10.90
1702.20.10
1702.20.90
1702.30.10
1702.40.10
1702.40.90
1702.50.10
1702.50.90
1702.60.90
1702.90.90
1703.10.00
1703.90.00
1704.90.00

Chapter 18

Tariff Code

1801.00.00
1802.00.00
1803.20.00
1804.00.00

1805.00.00

1806.00.00

1806.10.00

1806.20.00

1806.31.00

1806.32.00

1806.90.00

Chapter 19

Tariff Code

1901.10.00

1901.20.00

1901.90.10

1902.11.00

1902.19.00

1902.20.00

1902.30.00

1902.40.00

1904.10.00

1904.90.00

1905.10.00

1905.20.00

1905.30.00

1905.40.10

1905.50.90

1905.90.10

1905.90.20

1905.90.90

Chapter 20

Tariff Code

2001.10.00

2001.20.00

2002.10.00

2002.90.00

2003.10.00

2003.20.00

2004.10.00

2004.90.00

2005.10.10

2005.10.90

2005.20.00

2005.30.00

2005.40.00

2005.51.00

2005.59.00

2005.60.00

2005.70.00

2005.80.00

2005.90.00
2006.00.00
2007.10.10
2007.10.90
2007.91.00
2007.99.00
2008. 11. 00
2008. 19. 00
2008.20.00
2008.30.00
2008.40.00
2008.50.00
2008.60.00
2008.70.00
2008.80.00
2008.91.00
2008.92.00
2008.99.00
2009.11.00
2009.19.00
2009.20.00
2009.30.00
2009.40.00
2009.50.00
2009.60.00
2009.70.00
2009.80.00
2009.90.00

Chapter 21
Tariff Code

2101.10.00
2101.20.00
2101.30.00
2102.10.10
2102.10.90
2102.20.00
2102.30.00
2103.10.00
2103.30.00
2103.90.00
2104.20.10
2104.20.90
2105.00.00
2106.10.00
2106.90.90

Chapter 30
Tariff Code

3001.10.00
3001.20.00
3001.90.00
3002.10.00
3002.20.00
3002.31.00
3002.90.00
3003.10.00
3003.20.00
3003.31.00
3003.39.00
3003.40.00
3003.90.00
3004.10.00
3004.20.00
3004.31.00
3004.32.00
3004.39.00
3004.40.00
3004.90.00
3005.10.00
3005.90.00
3005.90.90
3006.10.00
3006.20.00
3006.30.00
3006.40.00
3006.50.00
3006.60.00

Chapter 32
Tariff Code

3208.10.00
3208.20.00
3208.90.00
3209.10.00
3209.90.00

Chapter 34
Tariff Code

3401.11.00
3401.19.00
3401.20.00

Chapter 40
Tariff Code

4011.20.19
4011.30.90
4011.40.90
4011.50.90
4011.91.90
4011.99.99
4012.10.10
4012.10.29
4012.10.39
4012.10.99
4012.20.21
4012.20.29
4012.20.30
4012.20.90
4012.90.10
4012.90.90
4013.10.19
4013.10.29
4013.10.99
4013.20.90
4013.90.20
4013.90.90

Chapter 45
Tariff Code

4501.10.00
4501.90.00
4503.10.00
4503.90.10
4503.90.90

4504.10.00
4504.90.10
4504.90.90

Chapter 48
Tariff Code

4801.00.00
4802.10.00
4802.20.90
4802.30.00

4802.40.00
4802.51.00
4802.53.00
4802.60.00
4803.00.00
4804.11.00
4804.19.00
4804.21.00
4804.29.00
4804.31.00
4804.39.00
4804.41.00
4804.42.00
4804.49.00
4804.51.00
4804.52.00

4804.59.00
4805.10.00
4805.21.00
4805.22.00
4805.23.00
4805.29.00
4805.30.00
4805.40.00
4805.50.00
4805.60.10
4805.60.90
4805.70.10
4805.70.90
4805.80.10
4805.80.90
4806.10.00
4806.20.00
4806.30.00
4806.40.00

4807.10.00
4807.91.00
4807.99.00

4808.10.00
4808.20.00
4808.30.00
4808.90.00

4809.10.00
4809.20.00
4809.90.00

4810.11.00
4810.12.00
4810.21.00
4810.29.00

4810.31.00
4810.32.00
4810.39.00
4810.91.00
4810.99.00

4811.10.00
4811.21.00
4811.29.00
4811.31.00
4811.39.00
4811.40.10
4811.90.00
4812.00.00
4813.10.00
4813.20.00
4813.90.00
4814.10.00
4814.20.00
4814.30.00
4814.90.00

4815.00.00
4916.10.00
4816.20.00
4816.30.00
4816.90.00

4817.10.00
4817.20.00
4817.30.00
4818.10.00
4818.20.00
4818.30.00
4818.40.00
4818.50.00
4818.90.00

4819.10.00
4819.20.00
4819.30.00
4819.40.00
4919.50.00

4819.60.00
4820.10.00
4820.20.00
4820.30.00
4820.40.00
4820.50.00
4820.90.00

4821.10.00
4821.90.00
4822.10.00
4822.90.00
4823.11.00
4823.19.00
4823.20.00
4823.30.00
4823.40.00
4823.51.00
4823.59.00
4823.60.00
4823.70.10
4823.70.90
4823.90.00

Chapter 56
Tariff Code
5608.19.90
5608.90.90
Chapter 72
Tariff Head
7210.41.00

Chapter 76
Tariff Code
7606.11.10
7606.12.90

Chapter 82
Tariff Code
8201.50.00
8201.60.00
Chapter 84
Tariff Code

8413.60.90
8413.70.10
8413.70.90
8415.10.90
8415.81.90

8415.82.90

8415.83.90

8415.90.90

8418.10.00
8418.21.00
8418.22.00
8418.29.00
8418.30.00
8418.40.00

Chapter 85
Tariff Code

8506.11.10
8506.11.90
8506.12.10
8506.12.90
8506.13.10
8506.13.90
8506.19.10
8506.19.90
8506.20.10
8506.90.00

8527.11.00
8527.19.00
8527.21.00
8527.29.00
8527.31.00
8527.32.00
8527.39.00
8527.90.10
8539.10.00
8539.21.00
8539.29.00
8539.31.00
8539.39.00
8539.40.00

8539.90.00
8544.11.00
8544.19.00
8544.20.00
854430.00
8544.41.00
8544.49.00
8544.51.00
8544.59.00
8544.60.00
8544.70.00

Chapter 87
Tariff Code

8708.10.90
8708.21.00
8708.29.90
8708.39.90
8708.31.90
8708.40.90
8708.60.90

8708.70.90

8708.80.90
8708.91.90
8708.92.90
8708.93.90
8708.94.90
8708.99.90
8716.00.00
8716.20.00
8716.31.00
8716.39.10
8716.40,11
8716.40.40
8716.40.91

(b) in chapter 63 and 87 by deleting the existing rate of import duty and substituting for it the rate 30% in respect of the following Tariff Code numbers namely-

Chapter 63

Tariff Code

6305.10.00

6305.20.00

6305.31.00

6305.39.00

6305.90.00

Chapter 87

Tariff Code

8712.00.00

8714.91.00

8714.92.00

8714.93.00

8714.94.00

8714.95.00

8714.96.00

8714.99.00;

(c) in chapters 56, 82, 84 and 87 by deleting the existing rate of import duty and substituting for it the rate 20% in respect of the following Tariff Code Numbers namely-

Chapter 56

Tariff Code

5608.11.10

5608.11.90

Chapter 82

Tariff Code

8201.10.00

8201.20.00

8201.30.00

8201.40.00

8201.90.00

Chapter 84

Tariff Code

8413.50.10

8413.60.10

8413.70.10

8413.81.10

8413.82.10

Chapter 87

Tariff Code

8702.10.21

8702.90.21

8702.90.91

8704.21.91

8704.22.10

8704.32.10

8704.90.10, and

- (d) in chapter 40 by deleting the existing rate of import duty and substituting for it the rate 5% in respect of the following Tariff Code Numbers namely-

Chapter 40

Tariff Code

4011.91.10

4011.99.10

4012.10.10

4012.20.10

4013.90.10

PART II

AMENDMENT OF THE INCOME TAX ACT, 1973

5. This Part shall be read as one with the Income Tax Act, 1973 in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the third day of January, 1994.

Constu-
tion and
com-
mence-
ment
Acts, 1973
No. 33

Amend-
ment of
section 34

6. Section 34 of the principal Act is hereby amended in paragraph (a) of subsection 2A by deleting the words "two per cent" which appear in the fifth line of that paragraph and substituting for them the words "four per cent".

PART IV

AMENDMENT OF THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

Construc-
tion and
com-
mence-
ment
Acts, 1972
No. 21

7. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, in this Part referred to as "the principal Act", and shall be deemed to have come into operation on the third day of January, 1994.

Amend-
ment of
First
Schedule

8. The principal Act is hereby amended in the First Schedule by deleting paragraph (3) and substituting ' for it the following new paragraph.

"(3) Notwithstanding the provisions of paragraphs (1) and (2) of this Schedule, where sales tax under the Sales Tax Act, 1976 has been paid in respect of a motor vehicle or where there exists an exemption order exempting a motor vehicle from sales tax, the registration tax payable in respect of that motor vehicle, notwithstanding the cylinder capacity of the motor vehicle shall be fifty thousand shillings."

Amend-
ment of
Second
Schedule

9. The principal Act is amended in the Second Schedule by adding immediately after paragraph (2) the following new paragraph.

"(3) Notwithstanding paragraph (1) and (2) of this schedule, where sales tax under the Sales Tax Act, 1976 has been paid in respect of a motor vehicle or where there exists an exemption order exempting a motor vehicle from sales tax, the transfer tax payable in respect of that motor vehicle, notwithstanding the cylinder capacity of that motor vehicle, shall be fifty thousand shillings"

PART V

AMENDMENT OF THE SALES TAX ACT, 1976

Construc-
tion

10. This Part shall be read as one with the Sales Tax Act, 1976, in this Part referred to as "the principal Act."

Amend-
ment of
section 22

11. Section 22 of the principal Act is hereby amended in subsection (1) by adding immediately after paragraph (c) the following proviso-

"provided that where excise duty is chargeable on the scheduled article the taxable value of such article shall include that excise duty"

PART VI

AMENDMENT OF THE EAST AFRICAN CUSTOMS AND TRANSFER TAX
MANAGEMENT PROVISIONS

12. This Part shall be read as one with:-

(a) in relation to amendments in the East African Customs and Transfer Tax Management, the E. A. Customs and Transfer Tax Management Act;

Cap. 27
Law of the Com-
munit

(b) in relation to amendments in the East African Customs Regulations _____, the East African Customs Regulation.

13. The East African Customs and Transfer Tax Management Act is hereby amended-

Amend-
ment of
the E. A
Customs
and
Transfer
Tax Man-
agement
Act

(a) in section 50(3), by deleting the words "ten thousand. shillings and substituting for them the words "twenty thousand shillings;

(b) in section 52 by substituting at the end of the section the following passage;

"Shall be guilty of an offence and liable to imprisonment for a term not exceeding two years or

(i) in the case of an offence under paragraph (a), to a fine not exceeding one hundred thousand shillings,

(ii) in the case of an offence under paragraph (b), to a fine not exceeding one hundred thousand shillings,
or to both such fine and imprisonment."

(c) in section 53(8) by inserting before the words "valid licence- the words "licence or a 11 and then deleting the word "forty" and substituting for it the word "fifty"; and

14. The East African Customs Regulations are hereby amended:-

Amend-
ment of
Customs
Regula-
tion

(a) in regulation 143 by-

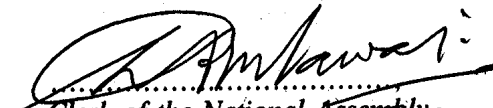
(i) inserting after "having" the words "a licence or , "

(ii) deleting the words "to a fine not exceeding five hundred shillings" and substituting for them 'ash and the following:

(a) in the case of operating with-a licence, to a fine of fifty thousand shillings, and one thousand shillings for each day during which the offence continues; and

- (b) in the case of operating without a valid licence to a fine of forty thousand shillings, and one thousand shillings for each day during which the offence continues.”
- (b) in regulation 172 by deleting the words “two thousand shillings” and substituting for them the words “ten thousand shillings”.

Passed in the National Assembly on the third day of February, 1994.


Clerk of the National Assembly