

THE FINANCIAL LAWS (MISCELLANEOUS AMENDMENTS)
ACTS, 1996

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THE UNITED REPUBLIC OF TANZANIA



No. 8 OF 1996

I ASSENT,

A handwritten signature in black ink, appearing to read 'Benjamin Mkandawire'.

President

17th June, 1996**An Act to amend certain written laws pertaining to finance**

ENACTED by the Parliament of the United Republic of Tanzania.

[.....]

PART I**PRELIMINARY PROVISIONS**

1. This Act may be cited as the Financial Laws (Miscellaneous Amendments) Act, 1996.

Short title

PART II**AMENDMENT OF THE TANZANIA POSTAL BANK ACT, 1991**

2. This part shall be read as one with the Tanzania Postal Bank Act, 1991, in this part referred to as the "principal Act".

Construc-
tion Act
No. 11 of
1991

3. Section 27 of the principal Act is hereby repealed and replaced by the following—

Repeal
and re-
placement
of Section
27

- "27— The Bank shall be exempted from the payment of any income tax, duty or any levy within five years inclusive of the transition period and in any event not later than the 30th June, 1997.

PART III

AMENDMENT OF THE PENSIONS ORDINANCE

Construc-
tion Cap.
371

4. This Part shall be read as one with the Pensions Ordinance in this part referred to as the "principal Act" and shall be deemed to have come into operation on the 2nd day A April, 1991.

Amend-
ment of
Section 11

5. The principal Act is hereby amended by inserting after section 10 the following new section.

"Maxi-
mum pen-
sion

11,-(1) A pension granted to an officer under this Act shall not exceed four-fifths of the highest pensionable emoluments drawn by him at any time in the course of his service in the Government except in cases provided for by subsection (3) of this section.

"(2) Notwithstanding the provisions of subsection (1)

- (a) the Chief Justice;
- (b) a Judge and a Justice of Appeal;
- (c) the Attorney General;
- (d) the Controller and Auditor General; and
- (e) the Chief Secretary, the Inspector General of Police and the Principal Commissioner of Prisons,

shall each retire on a pension which shall be equal to his full pensionable emoluments notwithstanding any option for commuted pension gratuity each may exercise under regulation 23"

(3) An officer who shall have been granted a pension or pensions in respect of other public service shall not at any time draw from the funds of the United Republic an amount of pension which, when added to the amount of any pension or pensions drawn in respect of other public service, exceeds four-fifths of -the highest pensionable emoluments drawn by him at any time in the course of his public services:.

Provided that where an officer receives in respect of some period of public service both a gratuity and a pension, the amount of such pension, shall be deemed, for the purposes of this subsection, to be-

- (a) in cases where the laws of Tanzania in which such public service was performed provided for the payment of an unreduced pension, the amount of pension which would have been awarded had no gratuity been granted;

(b) in cases where the laws of Tanzania in which such public service was performed do not provide for the payment of an unreduced pension, four-thirds of the actual amount of the pension.

(4) Where the limitation prescribed by the preceding subsection operates, the amount of the pension to be drawn from the funds of the Government shall be subject to the approval of the appropriate authority, in order that it may be determined with due regard to the amount of any pension or pensions to be drawn in respect of other public Services.

(5) For the purpose of the preceding subsections of this section, an additional pension granted in respect of injury shall not be taken into account; but where the officer is granted such an additional pension together with the remainder of his pension or pensions shall not exceed five-sixths of his highest pensionable emoluments drawn at any time in the course of his public service.

(6) The expression "pensionable emoluments drawn" shall for the purposes of subsections (1), (3) and (5) of this section be construed as including the figure resulting from the reduction by ten per centum of the salary attaching to the office held by such officer on his retirement, and the addition to that reduced figure of fifteen per centum of that reduced figure"

PART IV

AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT, 1995

6. This Part shall be read as one with the Tanzania Revenue Authority Act, 1995, in this part referred to as the "principal Act".

Construction Act
No. 3 of
1995

7. Section 5 of the principal Act is hereby amended in subsection (I)-

Amendment of
section 5

(a) by inserting after paragraph (b) the following new paragraph (c)-

(c) to monitor and ensure the collection of fees, levy, charges or any other tax collected by any Ministry, Department or Division of the Government as revenue for the Government;" and

(b) by renumbering the present paragraphs (c), (d), (e), (f), (g), and (h) as (d), (e), (f), (g), (h, and (i) respectively.

8. Section 7 of the principal Act is hereby amended in subsection (1) by deleting the words "member of the Authority, revenue commissioner or other person" appearing in the first line and substituting for them the words "revenue commissioner, any other commissioner or person"

Amendment of
Section 7

Amend-
ment of
section 12

9. Section 12 of the principal Act is hereby amended by inserting immediately after paragraph (e) the following paragraph-

"(f) determine, subject to the approval of the Minister, the terms and conditions of service, salaries and other allowances including any other fringe benefits for the Commissioner General, revenue Commissioners or other commissioners, officers and staff of the Authority"

Amend-
ment of
section 13

10. Section 13 of the principal Act is hereby amended by deleting subsection (2) and substituting for it the following-

"(2) The Minister shall by an order published in the *Gazette* specify the criteria or factors recommended under subsection (1) and may, from time to time amend such order"

Amend-
ment of
section 14

11. Section 14 of the principal Act is hereby amended-

(a) in subsection (1)-

(i) by deleting the word "Board" and substituting for it the word "Authority"

(ii) by deleting the word "and" which appears in the second line and substituting for it the words "who shall";

(b) in subsection (2) by deleting the word "Board" and substituting for it the word "Authority".

Deletion
of section
16

12. The principal Act is hereby amended by deleting sections 16 and substituting for it the following-

"Appoint-
ment of
revenue
commis-
sioners,
other
commis-
sioners,
secretary,
other officers
and staff
of the Au-
thority

16.--(I) The Board shall appoint such number and grades of revenue commissioners or other commissioners in relation to revenue law, Secretary, other officers and staff of the Authority as it may think necessary or desirable for the efficient and effective discharge of the business and purposes of the Authority.

(2) The Board shall be responsible for the discipline and control of the revenue commissioners or other commissioners in relation to any revenue law, secretary, other officers and staff appointed by it.

(3) Every revenue commissioner or any other commissioner appointed under any revenue law before the commencement of this Act, notwithstanding anything in this Act contained, after the commencement of this Act, shall be deemed to have been appointed under this Act until another appointment is made to fill the appointment of such revenue commissioner or any other commissioner."

13. The principal Act is hereby amended by deleting section 17 and substituting for it the following-

Amend-
ment of
section 17

"Duties of
the Sec-
retary

17. The Secretary to the Board shall be responsible for arranging the business proceedings of the Board and for such other duties as the Board may direct".

14. Section 20 of the principal Act is hereby amended in subsection (2) by deleting the word "weekly" and substituting for it the word "monthly"

Amend-
ment of
section 20

15. Section 22 of the principal Act is hereby amended-

Amend-
ment of
section 22

(a) by deleting subsections (2) and (3) and substituting for them the following-

"(2) The annual accounts of the Authority shall be audited by the Controller and Auditor-General"

(3) The Authority shall, within six months after the end of each financial year submit to the Minister an annual report in respect of that year containing-

- (a) a copy of the audited accounts of the Authority, together with the auditors' report, if any, on the accounts;
- (b) performance indicators and any other related information;
- (c) a report on the operations of the Authority; and
- (d) such other information as the Board may, before or after the completion of the annual report, direct.

(b) in subsection (4) by deleting the words "Commissioner General may" and substituting for it the words "Authority shall";

(c) by deleting subsection (5) and substituting for it the following-

"(5) The Minister shall cause copies of the annual report of the Authority to be laid before the National assembly within two months or at the next meeting of the National Assembly after he has received them."

16. The principal Act is hereby amended by inserting immediately after section 22 the following new section-

Insertion
of a new
section 23

17. The principal Act is hereby amended in subsection (2) of section 24 by inserting before the word "Auditor -General" the words "Controllor and".

Amend-
ment of
section 24

"Special
auditor

23. The Minister may whenever appropriate and upon such conditions as he may deem proper, appoint an auditor for auditing of accounts of any taxpayer who is suspected or is reasonably believed to engage in fraud or any other form of tax evasion"

Renum- 18. The principal Act is hereby amended by renumbering sections
bering of 23, 24, 25, 26, 27, 28, 29 and 30 as 24, 25, 26, 27, 28, 29, 30 and 31
sections respectively.

Passed in the National Assembly on the 23rd April, 1996.


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Clerk of the National Assembly