THE FINANCE ACT, 1996

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THE UNITED REPUBLIC OF TANZANIA

NO. 1 OF 1996

I ASSENT,

....

President

12th April, 1996

An Act to impose and alter certain taxes and to amend certain written laws relating to the collection and management of public revenues.

[....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Finance Act, 1996. **Short title**

2. The provisions of the various Parts of this Act shall each come into operation on such date as is specified in the respective Parts. **Commencement**

PART II

AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, 1962 (CAP. 471)

3. This Part shall be read as one with the Airport Service Charge Act, 1962, herein after referred to as the principal Act and shall be deemed to have come into operation on the 1st day of January, 1996. **Construction and commencement Cap. 471**

4. Section 6 of the principal Act is repealed and replaced by the following: **Amendment of** Section 6

Appointment of agents

6.-(1) Every airline and every travel agent shall be an agent for the collection of the charge for an airport.

(2) The Minister May by notice published in the *Gazette* appoint such other collectors as be may deem necessary

Amendment of section 7

5. Section 7 of the principal Act is amended by deleting subsection (1) and substituting for it the following:

"(1) Every agent shall collect the charge from all persons liable to pay the same upon the purchase of a ticket for air travel through an airport to any destination within or outside the United Republic."

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT. 1972

Construction and commencement Act No. 25 of 1972

6. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the Ist day of January, 1996.

Amendment of Schedule

7. The Schedule to the Business Licensing Act, 1972 is hereby amended by substituting for the entries in Column 2 and Column 3 respectively the licence fees specified in relation to the following businesses described in Column 1:

COLUMN I	COLUMN 2		COLUMN 3	
Description of Business	*Licence Fees*		*Fees for Subsidiary Licence*	
	Shs.	Cts.	Shs	Cts
(a) The business of-				
(i) a commission or of an agent -----	180,000	00	180,000	00
(ii) clearing and forwarding ------------	60,000 plus 1%, of the turnover of previous calender year or 450,000 whichever is the lesser amount	00	72,000	00
(b) The business (if broker --------------------	120,000	00	60,000	00
(c) Banking business ------------------------------	600,000	00	600,000	00
(NOTE: No licence fee shall be payable in respect of any mobile agency of a tanker. where a fee for the place of business has been paid).				

COLUMN 1	COLUMN 2		COLUMN 3	
Description of Business	*Licence Fees*		*Fees for Subsidiary Licence*	
	Shs.	Cts.	*Shs.*	Cts
(d) (i) Insurance business	600,000	00	300,000	00
(ii) the business of building society or company	72,000	00	72,000	00
(e) The business of insurance agent	9,000	00	9,000	00
(f) Shipping business	60,000 plus 1% of turnover of previous calender year or 450,000.00 whichever is the lesser amount	00	72,000	00
(g) The business of Shipping agent	600,000	00	600,000	00
(h) The business of lighterage or stevedoring:				
(i) if carried on at Dar es Salaam	600,000	00	600,000	00
(ii) if carried on at Tanga	72,000	00	72,000	00
(iii) if carried on at Lindi	72,000	00	72,000	00
(vi) if carried on at Mwanza	72,000	00	72,000	00
(v) if carried on at any other port .	48,000	00	48,000	00
(NOTE: If a person carries on such business at two or more ports specified above the person shall be deemed to have a principal place of business at such port).				
(i) Restaurant, hotel, boardinghouse or lodging houses business:				
(i) Tourist hotel	75,000 plus 1,200 per bedroom with liquor licence	00	75,000 plus 1,200 per bedroom with liquor licence;	00
(ii) if holding a liquor licence in respect of the premises	75,000 plus 1,200 per bedroom	00	75,000 plus 1,200 per bedroom;	00
(iii) if not holding liquor licence in respect of the premises	24,000 plus 600 for bedroom in such business set aside for the accommodation of guests	00	24,000 plus 600 for each bedroom in business set aside for the accommodation of guests;	00
(j) The business of the exportation of cattle	18,000	00	18,000	00
(k) The business of a commercial traveller	54,000	00	5400	00

COLUMN I	COLUMN 2		COLUMN 3	
Description of Business	*Licence Fees*		*Fees for Subsidiary, Licence*	
	Shs	*Cts*	Shs	Cts
(l) The business travel agent	*36,000*	*00*	*36,000*	*00*
(m) The business of electricity distribution	600,000	00	600,000	00
(n) The business of transporting passengers or goods by air	60,000	00	60,000	00
(o) The business of specified profession:				
(i) if in the full employment of the Government, Cooperative Society or parastatal organisation	NILL		NILL	
(ii) if a business consultant	*180,000* plus 1% of turnover of the previous calendar year or 450,000/- whichever is the lesser amount	*00*	*180,000* plus 1% of turnover of the previous calendar year of 450,000/- whichever is the lesser amount	*00*
(iii) in any other cm	54,000	00	54,000	00
(p) The business of a building contractor-				
Class 1	600,000	00	600,00	00
Class 11	525,000	00	525,000	00
Class 111	360,000	00	360,000	00
Class 1V	300.000	00	300,000	00
Class V	*240,000*	*00*	240,000	00
Class V1	180,000	00	180,000	00
Class V11	120,000	00	120,000	00
(q) The business of manufacturing	24,000 plus 1%, of all turnover of the previous calendar year, or sh. 600,000/- whichever is the lesser amount;	00	72,000	00
(r) The business of providing postal services	24,000 plus 1% of the turnover of the previous calendar year or 450,000/- whichever is the lesser amount:	00	150,000	00
(s) The business of Transporting Passenger or goods by railway	24,000 plus 1% of the turnover of the previous calendar year or sh 60,000/- whichever is the lesser amount:	00	72,000	00

COLUMN 1	COLUMN 2		COLUMN 3	
Description of Business	*Licence Fees*		*Fees for Subsidiary Licence*	
	Shs	Cts	*Shs.*	Cts
(t) The business of exporters or importers	*24,000* plus I % of the turnover of the previous calender year or Sh 60,000/- whichever is the lesser amount	*00*	*72,000*	00
(u) The business of selling goods by wholesale	24,000 plus I% of the turnover of previous calender year or Sh. 60,000/- whichever is the lesser amount	00	72,000	00
(v) Any other busines carried on by a Regional or District Development Corporation or a Regional or District Trading Corporation, a Cooperative Society or a Village established in accordance with legislation relating to local government	9,000		9,000	00
(w) The business of selling motor vehicle spare parts	60,000	00	60,000	00
(x) The casino business	US $ 5000 or its equivalent in T. Shillings p.a.		US $ 5000 or its equivalent in T. Shillings p.a.	
(y) The business of hunting				
(i) Hunting safari by foreigners	US $ 2000 00 or its equivalent in T.Shillings p.a.		US $ 2000 or its equivalent in T.Shillings p.a.	
(ii) Hunting safari by locals	Us $ 1000 or its equivalent T. Shillings p. a.		US $ 1000 or its equivalent in T.Shilling p.a.	
(iii) Professional Foreign hunter	US $ 2000 or its equivalent in T.Shillings p.a.		US $ 2000 or its equivalent in T.Shillings p.a.	
(iv) Professional local hunters	US $ 1000 or its equipment in T.Shillings p.a.		US $ 1000 or its equivalent in T.Shillings p.a.	
(z) Any other business not specifically provided for in this Schedule	60,000 Plus 1% of the turnover of the Previous calendar year or 126,000/. whichever is the lesser amount.	00	72,000	00

PART IV

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

8. This Part shall he read as one with the Customs Tariff Act. 1976, in this Part referred to as the principal Act" and shall be deemed to have come into operation on the Ist day of January. 1996.

9. The Schedule to the principal Act is hereby amended by deleting the prevailing import duty rates in respect of articles in Heads 01.01; 01.02; 01 .0.3; 01 .05;01.01. 10.06; 15.07; 15.08,15.09; 15. 10; 15. 1.1; 15.12; 15.13; 15.14;15.15,15.16,15.17.15.18; 17.01; 42.06;43.02; 59. 11; 68.13; 68. 15; 70.20; 71.02; 73.08; 7.3,.09; 73.20; 73.22; 73.25. 76. 10; 76.11, 79.07; 82.08; 84.01; 84.02,84.03; 84.04; 84.05, 84.06.84.15,84.16; 84.17,84.18; 84.19; 84.20; 84.21; 84.22. 84.23 ; 84.28; 84.29; 84.30; 84.31; 84.35; 84.38; 84.39; 84.40; 84.4 1 ; 84-42. 84.4.1. 84.44; 84.45; 84.46; 84.47; 84-48; 84-49; 84.51; 84.52; 84.53; 84.54; 84.55; 84.56; 84.57; 84.58; 84.59; 84.60; 84.61; 84.62; 84.6.3; 84.64, 84; 65; 84.67; 84.68.84.74; 84.75; 84.77; 84.78; 84.79; 84.80; 85.01, 85.02; 85.04; 85.05, 85.14; and 85.15, as set out in the Harmonized Customs, Excise, Sales Tax and PTA Tariffs, and substituting for them the following-

Head	Tariff Code	*Import* Duty
01.01	0101.11.00	10%
01.02	0102.10.00	10%
01.03	0103.10.00	10%
01.05	0105.11.00 (parent stock)	10%
	0105.91.00	10%
10.01	1001.10.90	30
	1001.90.90	30%
10.06	1006.10.90	30%
	1006.20.00	
	1006.30.00	
	1006.40.00	
15.07	1507.10.00	30%
	1507.90.00	
15.08	1508.10.00	30%
	1508.90.00	
15.09	1509.10.00	30%
	1509.90.00	
15.10	1510.10.00	30%
15.11	1511.10.00	30%
	1511.90.00	

Head	*Tariff Code*	Import Duty
15.12	1512.10.00 1512.19.00 1512.21.00 1512.29.00	30%
15.13	1513.11.00 1513.19.00 1513.21.00 1513.29.00	30%
15.14	1514.10.00 1514.90.00	30%
15.15	1515.11.00 1515.19.00 1515.21.00 1515.29.00 1515.30.00 1515.40.00 1515.50.00 1515.60.00 1515.90.00	30%
15.10	1516.10.00 1516.20.00	30%
15.17	1517.10.00 1517.90.00	30%
15.18	1518.00.00	30%
17.01	1701.11.19 1701.12.19 1701.12.99 1701.99.10 1701.99.90	30%
42.06	4206.90.10	10%
43.02	4303.90.10	10%
59.11	5911.10.91 5911.20.91 5911.31.91 5911.32.91 5911.40.91 5911.90.91	10%
68.13	6813.90.30	10%

Head	Tariff Code	Import Day
68.15	6815.10.20 6815.20.20 6815.91.20 6815.99.20	10%
70.20	7020.00.30	10%
71.02	7102.21.00 7102.29.00	10%
73.06	7308.10.00 7308.20.00 7308.30.00 7308.40.00 7308.90.00	10%
73.09	7309.00.00	10%
73.20	7320.90.91	10%
73.22	7322.11.10 7322.19.10	10%
73.25	7325.10.40	10%
76.10	7610.90.00	10%
76.11	7611.00.00	10%
79.07	7907.10.00	10%
82.08	8208.10.00 8208.20.00 8208.30.00 8208.90.00	10%
84.01	8401.10.00 8401.20.00 8401.30.00	10%
84.01	8403.10.00	10%
84.02	8402.11.00 8402.12.00 8402.19.00 8402.20.00	10%
84.04	8404.10.00 8404.20.00	10% 10%
84.05	8405.10.00	10%

Head	*Tariff Code*	*Import Duty*
84.06	8406.11.90 8406.19.00	10%
84.15	8415.10.10 8415.81.10 8415.82.10 8415.83.10 8415.90.10	10%
84.16	8416.10.00 8416.20.00 8416.30.00	10%
84.17	8417.10.00 8417.20.00 8417.80.00	10%
84.18	8418.50.20 8418.61.20 8418.69.20	10%
84.19	8419.11.00 8419.32.00 8419.40.00 8419.50.00 8419.60.00 8419.81.00	10%
84.20	8420.10.00 8420.91.00 8420.99.00	10%
84.21	8421.11.00 8421.21.00 8421.22.00 8421.23.00 8421.29.00 8421.31.00 8421.39.00	10%
84.22	8422.20.10 8422.30.10 8422.40.10	10%
84.23	8423.89.00	10%
84.23	8423.89.00	10%
84.28	8428.10.00	10%

Head	*Tariff Code*	Import Duty
84.29	8429.11.00 8429.19.00 8429.20.00 8429.30.00 8429.40.00 8429.51.00 8429.52.00 8429.59.00	10%
84.30	8430.10.00 8430.20.00 8430.31.00 8430.39.00 8430.41.00 8430.49.00 8430.50.00 8430.61.00 8430.62.00 8430.69.00	10%
84.31	8431.31.00 8431.41.00 8431.42.00 8431.43.00	10%
84.35	8435.10.00	10%
84.38	8438.10.00 8438.20.00 8438.30.00 8438.40.00 8438.40.00 8438.60.00 8438.80.00 8438.21.00	10%
84.39	8439.10.00 8439.20.00 8439.30.00	10%
84.40	8440.40.00	10%
84.41	8441.10.00 8441.20.00 8441.30.00 8441.40.00 8441.80.00	10%
84.42	8442.10.90 8442.20.90 8442.30.90	10%

Head	*Tariff Code*	Import Duty
84.43	8443.11.90 8443.19.90 8443.21.90 8443.29.90 8443.30.90 8443.40.90 8443.50.90 8843.60.90	10%
84.44	8444.00.00	10%
84.45	8445.11.00 8445.12.00 8445.13.00 8445.19.00 8445.20.00 8445.30.00 8445.40.00 8445.90.00	10%
84.46	8446.10.00 8446.21.00 8446.29.00 8446.30.00	10%
84.47	8446.10.00 8447.12.00 8447.20.00 8447.90.00 8447.90.00	10%
84.48	8448.11.00 8448.19.00	10%
84.49	8449.00.00	10%
84.51	8451.10.00 8451.21.00 8451.29.00 8451.30.00 8451.40.00 8451.50.00 8451.80.00	10%
84.52	8452.29.00	10%
▾ ▾	8453.10.00 8453.20.00 8451.80.00	10%
84.54	8454.10.00 8454.20.00 8454.30.00	10%

Head	*Tariff Code*	*Import Duty*
84.55	8454.10.00 8454.21.00 8454.22.00 8454.30.00	10%
84.56	8456.10.00 8456.20.00 8456.30.00 8456.90.00	10%
84.57	8457.10.00 8417.20.00 8457.30.00	10%
84.58	8458.11.00 8458.19.00 8458.91.00 8458.99.00	10%
84.59	8459.10.00 8459.21.00 8459.29.00 8459.31.00 8459.39.00 8459.40.00 8459.51.00 8459.59.00 8459.61.00 8459.69.00 8459.70.00	10%
84.60	8460.11.00 8460.19.00 8460.21.00 8460.29.00 8460.31.00 8460.39.00 8460.40.00 8460.90.00	10%
84.61	8461.10.00 8461.20.00 8461.30.00 8461.40.00 8461.50.00 8461.90.00	10%
84.62	8462.10.00 8462.21.00 8462.29.00 8462.31.00 8462.41.00 8462.49.00 8462.91.00 8462.99.00	10%

Head	*Tariff Code*	*Import Duty*
84.63	8463.10.00 8463.20.00 8463.30.00 8463.90.00	10%
84.64	8464.10.00 8464.20.00 8464.90.00	10%
84.65	8465.10.00 8465.91.00 8465.92.00 8465.93.00 8465.94.00 8465.95.00 8465.96.00 8465.99.00	10%
84.67	8467.11.00 8467.19.00 8467.81.00 8467.89.00 8467.91.00 8467.92.00 8467.99.00	10%
84.68	8468.10.00 8468.20.00 8468.80.00 8468.90.00	10%
84.74	8474.10.00 8474.20.00 8474.31.00 8474.32.00 8474.39.00 8474.80.00 8474.90.00	10%
84.75	8475.10.00 8475.20.00	10%
84.77	8477.10.00 8477.20.00 8477.30.00 8477.40.00 8477.51.00 8477.59.10 8477.80.00	10%

Head	Tariff Code	Import Duty
84.78	8478.10.10	10%
84.79	8479.10.00 8479.20.00 8479.30.00 8479.40.00 8479.81.00 8479.82.00 8479.89.00	10%
84.80	8480.10.00 8480.20.00 8480.30.00 8480.41.00 8480.49.00 8480.50.00 8480.60.00 8480.71.00 8480.79.00	10%
85.01	8501.62.00 8501.63.00 8501.64.00	10%
85.02	8502.12.00 8502.13.00	10%
85.04	8504.10.00 8504.21.00 8504.22.00 8504.23.00 8504.33.00 8504.34.00 8504.40.00 8504.50.00	10%
85.14	8514.10.00 8514.20.00 8514.30.00 8514.40.00 8514.90.00	10%
85.15	8515.11.00 8515.19.00 8515.21.00 8515.29.00 8515.31.00 8515.39.00 8515.80.00 8515.90.00	10%

PART V
AMENDMENT OF THE EXCISE TARIFF

Construction and commencement Cap. 332

10. This Part shall be read as one with the Excise Tariff Ordinance in this Part referred to as the 'Principal Act' and shall be deemed to have come into operation on the first day of January 1996.

Amendment of Schedule

11. The Schedule to the Principal Act is hereby amended by deleting the prevailing rates *in* respect of Heads 17.01 and 22.03 and 24.02, Tariff Codes 1701.11.19 and 2203.00.00 of chapters 17 and 22 of the Harmonized Customs, Excise, Sales Tax and P.T.A. Tariffs and substituting for it the following rates:

Head	*Tariff Code*	*Description*	*Unit*	*Excise*
17.01	1701.11.19	Sugar		1,000/- per ton
	1701.12.19	Sugar		1,000/- per ton
22.03	2203.00.00	Beer from malt		280 per litre-local 310/-per litre-PTA 550/- per litre-other
24.02	2402.20.11	Medium		30% plus Shs. 1,031.50 per 1,000 cigarettes
	2402.20.12	Large and Fahari from Zanzibar Factory		30% plus Shs. 2.278.20 per 1.000 cigarettes
	2402.20.21	Safari Small		30% plus Shs., 1,065.70 per 1.000 cigarettes.
	2402.20.22	Safari King Manufactured by Tanzania Cigarette Company		30% plus Shs. 2,278.20 per 1,000/- cigarettes
	2402.20.31	Sportsman by Tanzania cigarette Company and Zabaridi and Zaraha by Zanzibar factory		30% plus Shs. 2,278.20 per 1,000 cigarettes
	2402.20.32	Sweet Menthol by Tanzania Cigarette Company and Zabaridi and Zaraha by Zanzibar Factory		30% plus 2,278.20 Shs. per 1,000 cigarettes

Head	*Tariff Code*	*Description*	*Unit*	*Excise*
	2402.20.40	Top Club Manufactured by Tanzania Cigarette Company		30% plus Shs. 3,137.50 per 1,000 cigarettes
	2402.20.50	Embassy Manufactured by Tanzania Cigarette Company		30% plus Shs. 3,137. 50 per 1,000 cigarettes
	2402.20.60	Rex Manufactured by Tanzania Cigarette Company		30% plus Shs. 3,137.50 per 1,000 cigarettes
	2402.20.70	Tropicana Manufactured by Tanzania Cigarette Company		30% plus Shs. 3,137.50 per 1,000 cigarettes
	2402.20.90	Other		30% plus Shs. 3,137.50 Per 1000 cigarettes

PART VI

AMENDMENT OF THE INCOME TAX, ACT

Construe-tion and com-mence ment Act No. 33 of 1973

12. This Part shall be read as one with the Income Tax Act, 1973, in this part referred to as the "principal Act" and shall, come into operation on the 1st of day February, 1996.

12A. Section 33 of the Principal Act is amended in subsection (2) by adding immediately after sub item (vii) the following-

(viii) Any business Insurance Claim.

Amend-ment of section 34

13. Section 34 of the principal Act is amended-

(a) in subsection (1) by adding immediately after paragraph (g) the following-

"(h) business insurance claims".

(b) in subsection (2) by adding immediately after paragraph (c) the following-

"(d) business insurance claims.".

14. The Third Schedule to the principal Act is amended in Head B-

Amendment Third Schedule

(a) in item 4 by adding after paragraph (g) the following-

(h) in respect of any business insurance claim, thirty percent of the gross amount payable.

(b) in item 5 by adding after paragraph (c) the following-

(d) in respect of any business insurance claim, thirty percent of the gross amount payable.

PART VII

AMENDMENT OF THE ROADS TOLLS ACT 1985

Construction and commencement No 13 of 1985

15. This Part shall be read as one with Act the Roads Tolls Act, 1985 and shall be deemed to have come into operation on the first day of January, 1996.

Amendment of Second schedule

16. The Second Schedule to the Roads Tolls Act, 1985 is deleted and replaced by the following:-

SECOND SCHEDULE

Section 4 (5)

TOLLS AT FUEL FILLING POINTS

Fuel	*Rate of Toll*
1. Super or regular Petrol ..	Shs. 60 per litre
2. Diesel	Shs 60 per litre

PART VIII

AMENDMENT OF THE SALES TAX ACT, 1976

Construction and commencement Act No. 13 of 1976

17. This Part shall be read as one with the Sales Tax Act in this Part referred to as the "principal Act" and shall be deemed to have come into operation on the first day of January, 1996.

Amendment of Schedule

18. The Schedule to the principal Act is hereby amended by deleting the prevailing sales tax rates in respect of articles in He-ids 10-06, 11 .01; 15 . 07; 15.08; 15 . 09; 15 .10; 15.11; 15. 12; 15.13; 15. 14; 15.15; 15.16; 15. 17; 15.18; 17.01; 25.01; 25.23; 40.11; 72.10 and 73.17 as get out in the Harmonized Customs, Excise, Sales Tax and PTA Tariffs, and substituting for them the following:-

Head	*Tariff Code*	Sides Tax
10.06	(a) if locally produced	Free
	(b) if imported:	
	1006.10.90	10%
	1006.20.00	10%
	1006.30.00	10%
	1006.40.00	10%
11.01	1101.00.10	5%
	1101.00.90	10%
15.07	1507.10.00 (a) if local	5%
	1507.90.00 (b) if imported	10%
15.08	1508.10.00 (a) if local	5%
	1508.90.00 (b) if imported	10%
15.09	1509.10.00 (a) if local	5%
	1509.90.00 (b) if imported	10%
15.10	1510.00.00 (a) if local	5%
	(h) if imported	10%
15.10	1511.10.00 (a) if local	5%
	1511.90.00 (b) if imported	10%
15.12	1512.10.00 (a) if local	S%
	1512.11.00	
	1512.19.00	
	1512.21.00 (b) if imported	10%
	1512.29.00	
15.13	1513. 11.00 (a) if local	5%
	1513.19.00	
	1513.21.00 (b) imported local	10%
	1513.29.00	
15.14	1514.10.00 (a) if local	5%
	1514.90.00 (b) if imported	10%

Head	*Tariff Code*	*Sales Tax*
15.15	1515.11.00 (a) if local 1515.19.00 1515.21.00 1515.29.00 (b) if imported 1515.30.00 1515.40.00 1515.50.00 1515.60.00 1515.90.00	5% 10%
15.16	1516.10.00 (a) if local 1516.20.00 (b) if imported	5% 10%
15.17	1517.10.00 (a) if local 1517.90.00 (b) if imported	5% 10%
15.18	1518.00.00 (a) if local (b) if imported	5% 10%
17.01	1701.11.11 Locally manufactured 1701.11.19 other 1701.11.91 Locally manufactured 1701.11.99 other 1701.12.11 Locally manufactured 1701.12.19 other 1701.12.91 Locally manufactured 1701.12.99 other 1701.99.10 1701.99.90	5% 10% 5% 10% 5% 10% 5% 10% 10% 10%
25.01	2501.00.90 (a) if local (b) if imported	5% 10%
25. .23	2523.10.10 (a) if local 2523.10.90 (b) if imported 2523.21.10 2523.21.90 (a) if local 2523.29.10 2523.29.90 2523.30.10 2523.30.90 2523.90.10 (b) if imported 2523.90.90	5% 10% 5% 10%
40.11	4011.20.19 (a) if local (b) if imported	5% 10%
68.02	6802.91.00 (a) if local (b) if imported	5% 10%
68.10	6810.19.10 (a) if local 6810.19.90 (b) if imported	S% 10%

Head	*Tariff Code*	*Sales Tax*
72.10	7210.41.00 (a) if local	5%
	7210.49.00 (b) if imported	10%
73.17	7317.00.00 (a) if local	5%
	(b) if imported	10%

Passed in the National Assembly on the 8th February, 1996.

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Clerk of the National Assembly

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