CHAPTER 153

THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT

[PRINCIPAL LEGISLATION]

Arrangement of Sections

CHAPTER 153

THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT

An Act to give statutory effect for limited periods to orders of the President imposing any new tax or duty or rate of tax or duty, creating any new allowance, or varying or removing any existing tax or duty, or any such rate or allowance, and to repeal the Customs and Excise Duties (Provisional Collection) Ordinance.

[8th March, 1963]

Acts Nos.
10 of 1963
12 of 1972

Short title

1. This Act may be cited as the Provisional Collection of Taxes and Duties Act.

(2) This Act shall apply to Mainland Tanzania and shall extend to Tanzania Zanzibar in respect of the Income Tax Act, the Customs Tariff Act and the Excise (Management and Tariff) Act.

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2.–(1) Where the President at any time approves of the introduction in to the National Assembly of a Bill whereby, if such Bill be passed into law, any tax or duty, or rate of tax or duty, or any allowance in respect of such tax or duty, would be imposed or created, or whereby any such tax, duty, rate or allowance would be varied or removed, he may, subject to the provisions of this Act and notwithstanding the provisions of any other written law make an order that there shall be charged, levied and collected the tax or duty which would become payable if such Bill were passed into law in lieu of the tax or duty, if any, which would otherwise be payable or, as the case may be, that there shall cease to be charged, levied and collected any tax or duty which would cease to be payable if such Bill were passed into law.

(2) References in subsection (1) to the imposition or creation of any tax, duty, rate or allowance shall be deemed to include a reference to the reimposition or renewal of such tax, duty, rate or allowance.

(3) Where an order under subsection (1) has been made in respect of any Bill and the Minister for the time being responsible for finance, by notice in the *Gazette*, signifies an intention to move an amendment to Bill during its introduction in the National Assembly, such order shall take effect as if the Bill were amended as provided for in such notice.

(4) Where an order under subsection (1) is made in respect of a Bill which, if it were passed into law, would confer upon a Minister or other authority a discretion to grant exemption from the tax or duty provided for therein or to otherwise limit the imposition of such tax or duty, the Minister or the authority may exercise such discretion in the manner provided for in the Bill as if the Bill had passed into law, and where such discretion is so exercised and any subsidiary legislation signifying the exercise of such discretion is published in the *Gazette*-

(a) the order under subsection (1) shall take effect subject to the exemption or limitation specified in such subsidiary legislation;

(i) in case where the order comes into force otherwise than during a meeting of the National Assembly, if the Bill in respect of which the order is made is not introduced into the National Assembly at the meeting thereof next following the date on which the order come into force; or

(b) the subsidiary legislation shall continue in effect, until revoked or replaced by another such subsidiary legislation made under the Bill after the Bill is passed into law, and shall, from the date on which the Bill is enacted as an Act of Parliament, have effect as subsidiary legislation made under the appropriate provision of such Act:

Provided that every subsidiary legislation published in the *Gazette* under this subsection shall expire and cease to have effect upon the expiry of the order made under subsection (1) otherwise than in circumstances specified in section 3(1)(d).

(5) For purposes of this Act "tax" includes any fee, levy or other payment payable to the Government, the Community or a local authority.

Duration of orders

3.–(1) Every order made under section 2 shall come into force on the date specified therein and, without prejudice to the power orders to cancel it any time, shall expire and cease to be of effect-

(a) in cases-

(i) where the order comes into force during a meeting of the National Assembly, if the Bill in respect of which the order is made is not introduced into the National Assembly at that meeting;

(ii) where the order comes into force otherwise than during a meeting of the National Assembly, if the Bill in respect of which the order is made is not introduced into the National Assembly at the meeting thereof next following the date on which the order come into force, or

(b) on the rejection by the National Assembly of the bill in respect of which the order was made, or on the withdrawal of such bill, or on the consideration of such bill by the National as Assembly being adjourned *sine die*;

(c) on the expiration of sixteen weeks after the date on which the order came into force; or

(d) on the coming into operation, with or without modification, of the Bill in respect of which the order was made:

Provided that, the President, with the approval of the National Assembly signified by resolution, by order declare that the period referred to in paragraph (c) shall be extended for such period as may be specified in the order.

(2) References in subsection (1) to a Bill shall, where such Bill contains provisions relating to different taxes, or to different duties or to different taxes and duties, be deemed to include a reference to the relevant provision of such Bill in respect of which such order is made.

Refund of excess tax or duty

4. Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act which is in excess of the tax or duty payable immediately after such order has ceased to be of effect, any such excess may, if it has not been so refunded, or to which it has not been so refunded, be refunded by either of the following methods:

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(a) in the manner set out in the first proviso to section 26(1) of the Public Finance Act; or

(b) by being charged on and paid out of the Consolidated Fund.

Repeal and saving

5. [Repeals the Customs and Excise Duties (Provisional Collection) Ordinance, No. 20 of 1936]:

Provided that, any order made under that Ordinance which is still in force on the date when this Act comes into operation shall be deemed to have been made under this Act and the provisions of this Act shall apply to such order as if this Act had been in operation on the date such order was made.