

THE UNITED REPUBLIC OF TANZANIA



No. 22 OF 1970

I ASSENT,

*Julius K. Nyerere*  
President

29TH JUNE, 1970

**An Act to impose tax on the sale of Tobacco**

[18TH JUNE, 1970]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Tobacco (Imposition of Tax) Act, 1970 and shall be deemed to have come into operation on the 18th June, 1970. Short title and commencement

2. In this Act unless the context otherwise requires— Interpretation  
“Board” means the Tanganyika Tobacco Board;  
“Minister” means the Minister for the time being responsible for finance;  
“tobacco” means flue-cured, fire-cured and sun-dried tobacco.

3.—(1) There shall be charged, levied and paid, a tax known as tobacco tax, on tobacco sold by the Board. Imposition of tax

(2) The tax shall be payable in respect of every quantity of tobacco sold by the Board and shall be at the rate of five per centum of the price at which such quantity is sold.

4.—(1) Tax in respect of tobacco sold in any month shall be paid by the Board not later than the twentieth day of the following month. Payment of tax

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

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

(a) an additional tax equal to ten 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 two per centum for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period of thirty days during which such amount remains unpaid, and such increased additional tax by way of penalty shall become and 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 tobacco tax and shall be collected and recoverable accordingly.

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

Tax may  
be recovered  
by suit

6. Any tobacco 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.

Regulations

7. 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—

- (a) requiring the Board 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 the Board or any officer or member of the Board to produce the books of account and other documents of the Board;
- (c) providing for the keeping of accounts, registers and other records by the Board;
- (d) prescribing anything which may be prescribed by or under this Act.

Passed in the National Assembly on the twenty-fourth day of June, 1970.

  
Clerk of the National Assembly