

THE UNITED REPUBLIC OF TANZANIA



No. 39 OF 1965

I ASSENT,


President

8TH JULY, 1965

An Act to amend the Urban House Tax Ordinance

[9TH JULY, 1965]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Urban House Tax Ordinance (Amendment) Act, 1965 and shall be read as one with the Urban House Tax Ordinance (hereinafter referred to as the Ordinance). Short title and construction Cap. 457

2. Section 9 of the Ordinance is hereby amended by deleting the first four lines thereof and by substituting therefor the following: — Section 9 of Cap. 457 amended

“The person liable for the payment of urban house tax—

(a) in respect of a house included in a list published under section 11 for any year, shall be the person who, on the first day of January in that year, is the owner of the house; and

(b) in respect of a house included in a supplementary list published under section 11A in any year, shall be the person who, on the date of the publication of the list, is the owner of that house.”.

3. Section 10 of the Ordinance is hereby amended by deleting subsection (2) thereof and by substituting therefor the following new subsection: — Section 10 of Cap. 457 amended

“(2) Urban house tax shall be due and payable in each year in two equal instalments—

(a) in the case of a house included in a list published under section 11 for the year, the first instalment on the thirty-first day of March and the second on the thirtieth day of September in that year;

(b) in the case of a house included in a supplementary list published under section 11A in the year, the first instalment on the thirtieth day of September and the second on the thirty-first day of December in that year.”.

Section 11 of
Cap. 457
amended

4. Subsection (4) of section 11 of the Ordinance is hereby amended by deleting the words "delete the name of the applicant from" in the fourth line and by substituting therefor the word "rectify".

New sections
added to
Cap. 457

5. The Ordinance is hereby amended by adding, immediately below section 11, the following new section: —

"Power to
compile a
supple-
mentary list

11A.—(1) If at any time before the first of July in any year it appears to the collector of urban house tax for any area that—

(a) any new house in respect of which urban house tax is payable has been completed or erected since the compilation of the list published under section 11 for that year; or

(b) the exemption from urban house tax in respect of any house exempted under the provisions of section 8 has expired or been cancelled,

the collector shall compile a supplementary list specifying such houses, the owners of such houses and the tax payable in respect thereof.

(2) A supplementary list compiled under this section shall be published, in the same manner as a list compiled under section 11, not later than the first of July in the year to which it relates.

(3) The provisions of subsections (3), (4) and (5) of section 11 of this Ordinance shall apply, with the necessary modifications, to and in respect of a supplementary list compiled and published under this section."

Transitional

6. The provisions of section 11A, of the Ordinance as set out in this Act shall have effect in respect of the year 1965 as if the first day of August were substituted for the first day of July.

Passed in the National Assembly on the thirtieth day of June, 1965.

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Clerk of the National Assembly