THE UNITED REPUBLIC OF TANZANIA



No. 6 OF 1981

Julius K Cyclone

Presiders

22nd....MAY, 1981

An Act to make miscellaneous changes in certain financial laws

1st, FEBRUARY, 19811

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Financial Laws (Miscellaneous Provisions) Act, 1981, and shall be deemed to have come into operation on the first day of February, 1981.

Short title and commencement

- 2.-(1) The Tobacco (imposition of Tax) Act, 1970, is hereby repealed
- (2) Notwithstanding the provisions of subsection (1), any tax or penalty for non-payment of tax which was due and payable before the commencement of this Ad, shall after the commencement of this Act, continue to be due and payable and shall be paid in accordance with the provisions of the repealed Act.

Repeal of Act, 1970 No. 22

- (3) Where, before the commencement of this Act, any suit for the recovery of tax was instituted or was continuing before any court in accordance with the repealed Act, the suit shall be continued as if this Act had never been enacted.
- **3.**-(1) Subsection (2) shall be read as one with the Entertainments Tax, 1970.
- (2) The Schedule to the Entertainments Tax, 1970, is hereby amended in paragraph (a), by deleting the rate "Shs. 2/- and substituting for in the rate "Shs. 6/".

Amendment of second Schedule to Acts, 1970 No. 12 2

Passed in do National Assembly on the ninth day of April 1981.

Clerk of the National Assembly

