

TANGANYIKA



No. 26 OF 1963

I ASSENT,

Julius K. Nyerere
President

16TH MAY, 1963

An Act to amend the Personal Tax Ordinance

[17TH MAY, 1963]

ENACTED by the Parliament of Tanganyika.

1. This Act may be cited as the Personal Tax Ordinance (Amendment) Act, 1963, and shall be read as one with the Personal Tax Ordinance.

Short title and construction
Cap. 355

2. Subsection (1) of section 2 of the Personal Tax Ordinance is hereby amended by deleting the definition "Appeal Commissioner" therein and by substituting therefor the following new definition: —

Section 2 of
Cap. 355
amended

“ ‘Appeal Board’ means the appropriate Appeal Board established by section 6;”.

3. Section 6 of the Personal Tax Ordinance is hereby repealed and replaced by the following new section: —

Section 6 of
Cap. 355
repealed and
replaced

“Appeal
Boards

6.—(1) There is hereby established in every region an Appeal Board for the purposes of this Ordinance.

(2) The Minister for the time being responsible for finance may, by notice in the *Gazette*, prescribe the composition, constitution and rules of procedure of Appeal Boards and may make appointments, or authorize other persons to make appointments, thereto in accordance with such notice:

Provided that the appointment of a member of a Board need not be published in the *Gazette*.

(3) A notice under subsection (2) may be made in respect of Appeal Boards generally (whether or not subject to exceptions) or in respect of one or more Boards, and every notice prescribing the composition of a Board shall make provision for a Secretary to the Board.”.

Section 8 of
Cap. 355
amended

4. Subsection (1) of section 8 of the Personal Tax Ordinance is hereby amended by adding immediately after paragraph (b) the following new paragraph:—

“(bb) where an Appeal Board is the addressee, at the office of the Secretary to the Board;”

Section 19 of
Cap. 355
amended

5. Section 19 of the Personal Tax Ordinance is hereby amended as follows:—

(a) by deleting the words “Appeal Commissioner” where they appear for the second time in the fifth line of subsection (1) and by substituting therefor the words “Secretary to the Board”;

(b) by deleting the words “appointed for the area” in subsection (1) and by substituting therefor the words “established for the region”;

(c) by deleting the words “he” and “him” where they occur in the penultimate line of the first proviso to subsection (2) and in the second proviso to subsection (2) and by substituting therefor the word “it”;

(d) by deleting subsections (6), (7) and (9), and by substituting for subsection (9) the following new subsection:—

“(9) Subject to any rules of procedure prescribed under sections 6 or 51, an Appeal Board may regulate its own procedure.”;

(e) subject to the foregoing provisions of this section, by deleting the words “Appeal Commissioner” wheresoever they occur, and by substituting therefor the words “Appeal Board”.

Section 51 of
Cap. 355
amended

6. Section 51 of the Personal Tax Ordinance is hereby amended by deleting the words “Appeal Commissioners” in paragraph (d) and by substituting therefor the words “Appeal Boards”.

Saving and
transitional

7. The provisions of this Act shall not affect the operation of any decision made before the commencement of this Act by an Appeal Commissioner under section 19 of the Personal Tax Ordinance, but every appeal under the said section 19 which shall not have been determined prior to the commencement of this Act shall be heard and determined by the appropriate Appeal Board in accordance with the provisions of that section as amended by this Act.

Passed in the National Assembly on the twenty-fourth day of April, 1963.

P. M. M. M. M.
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Clerk of the National Assembly