

THE UNITED REPUBLIC OF TANGANYIKA AND ZANZIBAR



No. 35 OF 1964

I ASSENT,

*Julus K. Nyerere*  
President

30<sup>TH</sup> JULY, 1964

**An Act to impose a Consumption Tax on Beer**

[17<sup>TH</sup> JUNE, 1964]

ENACTED by the Parliament of the United Republic of Tanganyika and Zanzibar.

1. This Act may be cited as the Beer Consumption Tax Act, 1964, and shall be deemed to have come into operation on the seventeenth day of June, 1964.

Short title  
and com-  
mencement

2.-(1) In this Act, unless the context otherwise requires-  
"beer" has the meaning ascribed to that word in the East African Excise Management Act, 1952;

Interpretation  
E.A.H.C.  
Acts, 1952  
No. 13

"the Commissioner" means the Commissioner of Customs and Excise, and includes a Regional Commissioner of Customs and Excise;

"the proper officer" in relation to the Customs or the Excise means an officer whose function it is, under the East African Customs Management Act, 1952, or the East African Excise Management Act, 1952, to collect any customs duty or, as the case may be, excise duty on beer, and includes a customs officer to whom an importer delivers beer in accordance with section 9 of this Act-

E.A.H.C  
Acts, 1952  
No. 12

"the tax" means the consumption tax charged by this Act.

(2) References in this Act to an Act of the High Commission are references to such Act 'as amended from time to time.

3. Subject to the provisions of this Act there is hereby charged a consumption tax, at the rate of eighty cents per imperial gallon, on all beer imported into or manufactured in Tanganyika.

Imposition  
consumption  
tax

4. (1) The tax shall-

(a) in the case of beer imported into Tanganyika, be paid by the person importing the same to the proper officer of Customs at the time of importation-

Payment  
of tax

(b) in the case of beer manufactured in Tanganyika, be paid by the manufacturer to the proper officer of Excise at the time of delivery from the brewery at which it is manufactured,

and the proper officer of Customs or the proper officer of Excise shall not release any beer so imported or manufactured from customs control or excise control, as the case may be, unless the tax has been paid thereon:

Provided that—

- (a) where the Commissioner is satisfied that the tax on any beer has been or will be paid, in accordance with arrangements made under section 5, by some other person than the importer or at some other time than the time of importation or delivery from the place of manufacture, as the case may be, he may permit the tax to be paid on that beer in accordance with those arrangements and, if the arrangements provide for the payment of the tax at some later time, authorize the release of that beer from customs control or excise control notwithstanding that the tax thereon has not then been paid;
- (b) where any beer is, on first importation into Tanganyika, warehoused in a Government warehouse or a bonded warehouse in accordance with section 38 of the East African Customs Management Act, 1952, the Commissioner may permit the tax to be paid on the beer on being entered, in accordance with that Act, for home consumption; and in any such case he may, subject to such conditions as he shall impose for the protection of the revenue, authorize the release of any beer so imported notwithstanding that the tax thereon has not been paid if it is at the time it is so entered the property of a person who would, had he imported the beer himself, have been exempt from the tax;
- (c) where any beer is sold in accordance with section 36 of the East African Customs Management Act, 1952, the tax shall be paid by the purchaser.

(2) The amount of tax payable on any beer imported into or manufactured in Tanganyika shall be calculated, at the rate specified in section 3, on the amount of beer imported (other than any amount released by the Commissioner under paragraph (b) of the proviso to subsection (1)) or, as the case may be, delivered from the brewery at which it is manufactured.

Alternative  
arrangement,  
for payment

5. (1) The Commissioner may, with the approval of the Minister for the time being responsible for financial matters, enter into arrangements for the payment of the tax—

- (a) in the case of beer imported into Tanganyika, by a person or persons other than the importer; or
- (b) in relation to, any beer at some time other than that prescribed in paragraph (a) or (b) of subsection (1) of section 4,

but nothing in any such arrangements shall exempt the importer or manufacturer from liability to pay the tax on any beer imported or manufactured, as the case may be, unless the tax is paid on such beer in accordance with such arrangements.

(2) In addition to the matters referred to in subsection (1), arrangements under this section may make provision for such supplementary matters relating to importation or the payment of the tax as the Commissioner shall think necessary or expedient for the protection of the revenue.

6. (1) The provisions of the East African Customs Management Act, 1952, relating to the grant of drawback, refund, rebate or remission, shall apply to the tax in so far as it is paid on beer imported into Tanganyika as they apply to, customs duty on such beer.

Application of customs and excise laws relating to refunds, etc

(2) There may be granted such rebates, refunds and remissions of the tax paid in respect of beer manufactured in Tanganyika, and upon such conditions, as the Commissioner may allow:

Provided that no such rebate, refund or remission shall be granted save in a case provided, and within the limits permitted, for excisable goods in accordance with the East African Excise Management Act, 1952, or in a like case and, within the same limits on beer exported to Kenya or Uganda.

7. The tax shall be a debt due to the Republic and, if for any reason it is not paid in accordance with the provisions of subsection (1) of section 4, or any arrangements made under section 5, it may be recovered by suit by the Commissioner in the name of the Commissioner of Customs and Excise.

Recovery suit

8.-(1) Officers of the Customs and Excise, and police officers, may, for the purposes of preventing any evasion of the tax, the recovery and collection of the tax and the investigation and prosecution of offences under this Act, exercise the powers conferred on them by the East African Customs Management Act, 1952 and the East African Excise Management Act, 1952, for the like purposes in respect of customs or excise duties and the offences under those Acts.

Power of customs and excise officers

(2) The Commissioner shall have the like powers in relation to offences under this Act as are conferred upon him by Part XV of the East African Customs Management Act, 1952 in relation to offences under that Act.

9. Every person who imports beer into Tanganyika from Kenya or Uganda shall, unless alternative arrangements in relation to such beer have been made with the Commissioner under section 5, deliver such and beer to the customs officer nearest to the place of import and such customs officer shall not release the beer until the tax thereon is paid in accordance with subsection (1) of section 4.

Duty of importers from Kenya and Uganda

10. Any person, other than the consumer thereof, who dilutes any beer imported in bulk into Tanganyika shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Dilution of imported beer

11. Any person who-

Offences

- (a) imports into Tanganyika any beer (other than beer in respect of which arrangements have been made under section 5) without either making entry thereof in accordance with the East African Customs Management Act, 1952, or delivering the same to the nearest customs officer in accordance with section 9 of this Act;
- (b) imports into Tanganyika any beer in respect of which, arrangements have been made under section 5 otherwise than in accordance with those arrangements',

- (c) removes or attempts to remove from customs control or from the custody of a customs officer any beer imported into Tanganyika on which the tax has not been paid otherwise than on the authority of the Commissioner under paragraph (b) of the proviso to subsection (1) of section 4 or in accordance with any arrangements made in respect of such beer under section 5;
- (d) removes or attempts to remove from the brewery at which it is manufactured any beer manufactured in Tanganyika on which the tax has not been paid, otherwise than in accordance with any arrangements made in respect of such beer under section 5;
- (e) for the purpose of evading the payment of the tax on any beer, - makes to an officer of Customs or an officer of Excise any statement which he knows to be false or does not believe to be true, or for such purpose aforesaid alters or procures any other person to alter any document relating to any beer or utters any such altered document,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding three years, or both such fine and imprisonment, and the beer in respect of which the offence was committed shall be liable to be forfeit to the Republic.

Rules

**12.** The Minister for the time being responsible for financial matters may make rules for carrying the purposes and provisions of this Act into effect.

Act to prevail over certain agreements and laws Cap. 206 Cap. 346

**11.**-(1) The tax shall be charged, levied, collected and paid notwithstanding any agreement made under the Excise Duties Agreements Ordinance or the Customs Tariff Ordinance (or any former Customs Tariff Ordinance) and notwithstanding the provisions of subsection (2) of section 8 of the Customs Tariff Ordinance, and in the event of any inconsistency with any Act of the Common Services Organization or the High Commission, the provisions of this Act shall prevail and have effect,

(2) The tax shall be charged, levied, collected and paid in addition to any customs or excise duty.

Passed in the National Assembly on the first day of July, 1964.

 Msekwa

Clerk of the National Assembly