


THE UNITED REPUBLIC OF TANZANIA



No. 51 OF 1965

I ASSENT,


President

30TH DECEMBER, 1965

An Act to amend the Personal Tax Ordinance

[1ST JANUARY, 1966]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Personal Tax Ordinance (Amendment) Act, 1965, shall be read as one with the Personal Tax Ordinance and shall come into operation on the first day of January, 1966.

Short title,
construction
and
commence-
ment
Cap. 355

2. In respect of the year 1966 and every subsequent year, the due date for the payment of personal tax shall, subject to section 22 of the Personal Tax Ordinance and any order made thereunder, be the 30th June instead of the 31st May, and accordingly the Personal Tax Ordinance is hereby amended by deleting the figures and word "31st May" where they occur in section 21, in subsection (3) of section 22 and in section 24 and by substituting therefor in each case the figures and word "30th June".

Due date for
payment of
personal tax
to be 30th
June instead
of 31st May

3. In respect of the year 1966 and every subsequent year, the maximum number of monthly instalments in which personal tax may be deducted by an employer from the salaries, wages and other moneys due to his employees shall be six instead of three, and accordingly the Personal Tax Ordinance is hereby amended by deleting the word "three" where it occurs in the last line of subsection (3) of section 29 and in paragraph (b) (i) of subsection (2) of section 30, and by substituting therefor in each case the word "six".

Personal tax
may be
deducted in
six instal-
ments

Passed in the National Assembly on the twenty-third day of December, 1965.


Clerk of the National Assembly