# THE FINANCE BILL, 1981
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THE UNITED REPUBLIC OF TANZANIA

No. 12 OF 1981

I ASSENT.

Julius Nyerere

President

7TH SEPTEMBER, 1981

An Act to impose and alter certain taxes and duties, to amend certain written laws relating to taxes and duties and to provide for matters connected with them

ENACTED, by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY

1.-(1) This Act may be cited as the Finance Act, 1981.

2. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

3. Section 10 of the Business Licensing Act, 1972, is hereby amended-
   (a) In sub-section (2), by deleting the full-stop which occurs at the end of the sub-section, substituting for it a comma and adding, immediately after the comma, the passage "subject to the provisions of sub-section (3).";
   (b) by adding, immediately after sub-section (2), the following new sub-section:

   "(3) The Minister may, by order published in the Gazette, provide for the maximum penalty which any licensing authority may remit and any conditions which ma be
imposed upon 'such remissions and every licensing authority shall, in considering whether or not to remit any Penalty under sub-section (2), comply with the provisions of any order made under this sub-section'

PART III

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

4. This Part shall be read as one with the Customs Tariff " 1976- and shall be deemed to have come into operation on the nineteenth day of June, 1981.

5. Section 6 of the Customs Tariff Act, 1976, is hereby amended-
(a) in sub-section (5) by deleting the full - stop which occurs at the end of that subsection and substituting for it a semi- colon, and adding after it the following passage:

"but the commissioner shall not grant a remission or rebate of any import duty or suspended duty in excess of the maximum amount remittable under this Section, which may be specified by the Minister by order Published in the Gazette';

(b) by adding, immediately after subsection (5), the following n' subsections:

"(6) The Commissioner shall, as soon as may be after he has granted any remission or rebate, or made a refund of any import duty, or suspended duty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission, rebate or, as the case may be, refund.

(7) Upon receipt of a report submitted to him pursuant to subsection (6), the Minister may give such direction, to the Commissioner, in relation to the subject matter of the report, as he sees fit and may, in addition take any other action which he deems necessary-

(8) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court''

6. The Schedule to the Customs Tariff Act, 1976, is hereby amended by deleting all the present rate of import duty or suspended duty as the case may be, Payable in relation to every article specified in the column beaded "Tariff Heading", and-

(a) in the case of each of the articles in respect of which the rate of the duty payable is 15%, substituting for that rate, in each case, the rate "20%";
(b) in the case of each of the articles in respect of which the rate of the duty payable is "50%", substituting for that rate, in each case, the rate "60%", and
(c) in the case of each of the articles in respect of which the rate of the duty payable is "100%", substituting for that rate in, each case, the rate "120%"

PART IV

AMENDMENT OF THE EXPORT TAX ACT, 1974

7. This Part shall be read as one with the Export Tax Act, 1974, and shall be deemed to have come into operation the nineteenth day of June, 1981.

8. section 5 of the Export Tax Act, 1974, is hereby amended-
(a) in subsection (3), by deleting the full-stop which occurs at the end of that subsection and substituting for it a semi-colon, and adding after it the following passage:

"but the Commissioner or a proper officer authorized by him in that behalf shall not remit the penalty in excess of the maximum amount of penalty remittable under this section which may be specified by the Minister by order published in the Gazette."

(b) by adding immediately after subsection (3), the following new subsections:

(4) The Commissioner, or proper officer authorized by him in that behalf, shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(5) Upon receipt of a report submitted to him pursuant to, subsection (4), the Minister may give such directions to the Commissioner, in relation to the subject-matter of the report as he sees fit and may, in addition, take any other action which he deems necessary.

(6) No action taken or thing done by the commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court-".

PART V

AMENDMENT OF THE FOREIGN TRAVEL LEVY ACT, 1979

9. This Part shall be read as one with the Foreign Travel Levy Act, 1979, and shall be deemed to have come into operation on the nineteenth day of June, 1981.
10. The Foreign Travel Levy Act, 1979, is hereby amended by adding, immediately after section 13, the following new section:-

14.- (1) Subject to the provisions of this section and of any regulations made under this Act, the Principal Secretary to the Treasury may grant a refund of any foreign travel levy--

(a) which, or a part of which, is paid in error;
(b) which is paid by a person who is otherwise exempted from liability to pay it; or
(c) if the air journey in respect of which it is paid does not take place.

(2) No refund shall be granted under this section unless the Principal Secretary to the Treasury is satisfied--

(a) that approval to undertake foreign travel was given, by the Bank of Tanzania and the foreign travel levy was actually paid;
(b) that after obtaining approval for foreign travel and payment of the foreign travel levy, the air ticket was not purchased or was returned and the fare refunded or the aircraft hired was not used for foreign travel, or
(c) that the amount paid exceeded the sum which should have been paid as foreign travel levy, or
(d) that the person who paid the foreign travel levy is exempt from paying it or should not have paid it.

(3) No refund shall be granted under this section unless the person claiming the refund presents his claim within twelve months from the date on which the foreign travel levy was paid.

(4) The Minister shall, by regulations made under section 13 provide for the manner and the procedure for the making and dealing with applications for refund of foreign travel levy, and may in those regulations provide for the payment of such fee as he may specify.

(5) Notwithstanding sub-section (3), a bona fide application for refund of foreign travel levy made at any time before, or within six months from the commencement of this section shall not be refused on the ground only that more than twelve months have elapsed since the levy was paid."
11. This part shall be read as one with the Hotel Levy Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

12. Section 8 of the Hotel Levy Act, 1972, is hereby amended-
(a) by deleting subsection (3) and substituting for it the following:

"(3) The Commissioner may remit in whole or in part any penalty payable under this section; but the remission shall not be in excess of the maximum amount remittable under this section, which may be specified by the Minister by order published in the Gazette."

(c) by adding, immediately after subsection (4), the following new subsection:

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(6) Upon receipt of a report submitted to him pursuant to subsection (5), the Minister may give such directions to the Commissioner, in relation to the subject-matter of the report, as he see fit and may, in addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court-

PART VII
AMENDMENT OF THE INCOME TAX ACT, 1973

13.- (1) This Part shall be read as one with the Income Tax Act, 1973, and shall, subject to subsection (2), be deemed to have come into operation on the nineteenth day of June, 1981.

(2) Section 18 shall be deemed to have come into operation on the first day of July, 1981.

14. Section 8 of the Income Tax Act, 1973, is hereby amended in subsection (5), by deleting the words "twenty five per cent" which occur in the proviso to that subsection, and substituting for them the word "one-half".
15. Section 19 of the Income Tax Act, 1973 is hereby amended in subsection (4) by inserting a comma immediately after the word "fees" which appears in the fifth line and adding immediately after that comma the following passage "rent, premium of like consideration".

16. Section 116 of the Income Tax, 1973, is hereby amended-
(a) in paragraph (e), by adding immediately after the word "document" which occurs in the second line, a comma and the words "information or any particulars";
(b) in paragraph (h), by deleting the full-stop which occurs at the end of the paragraph, and substituting for it a semi-colon; and
(c) by adding, immediately after paragraph (b), the following new paragraph:

(i) fails or refuses to comply with the provisions of section 610A) or (1B) in relation to the issue of receipts for payment received or the keeping of the duplicate copies of the receipts issued."

17. The Third Schedule to the Income Tax Act, 1973, is amended by deleting HEAD B of that Schedule and substituting for it the following HEAD:

"HEAD B
RATES OF TAX

1. The individual rates of tax shall be:

<table>
<thead>
<tr>
<th>Monthly Income</th>
<th>Rate Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shs. 600/-</td>
<td>Nil</td>
</tr>
<tr>
<td>Shs. 601/-</td>
<td>Shs. 0/20</td>
</tr>
<tr>
<td>Shs. 602/-</td>
<td>Shs. 0/40</td>
</tr>
<tr>
<td>Shs. 603/-</td>
<td>Shs. 0/60</td>
</tr>
<tr>
<td>Shs. 604/-</td>
<td>Shs. 0/80</td>
</tr>
<tr>
<td>Shs. 605/-</td>
<td>Shs. 1/00</td>
</tr>
<tr>
<td>Shs. 606/-</td>
<td>Shs. 1/20</td>
</tr>
<tr>
<td>Shs. 607/-</td>
<td>Shs. 1/40</td>
</tr>
<tr>
<td>Shs. 608/-</td>
<td>Shs. 1/60</td>
</tr>
<tr>
<td>Shs. 609/-</td>
<td>Shs. 1/80</td>
</tr>
<tr>
<td>Shs. 610/-</td>
<td>Shs. 2/00</td>
</tr>
<tr>
<td>Monthly Income</td>
<td>Rate Payable</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 610/- but does not exceed Shs. 611/-</td>
<td>Shs. 2/20</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 611 but does not exceed Shs. 612/-</td>
<td>Shs. 2/40</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 612 but does not exceed Shs. 613/-</td>
<td>Shs. 2/60</td>
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<tr>
<td>Where such income exceeds Shs. 613 but does not exceed Shs. 614/-</td>
<td>Shs. 2/80</td>
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<td>Where such income exceeds Shs. 614/- but does not exceed Shs. 615/-</td>
<td>Shs. 3/00</td>
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<td>Shs. 3/40</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 617/- but does not exceed Shs. 618/-</td>
<td>Shs. 3/60</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 618/- but does not exceed Shs. 619/-</td>
<td>Shs. 3/80</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 619/- but does not exceed Shs. 1,000/-</td>
<td>Shs. 4/- and in addition to it 20 per centum of the amount in excess of Shs. 619/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 1,000/- but does not exceed Shs. 2,000/-</td>
<td>Shs. 80/- and in addition to it, 25 per centum of the amount in excess of Shs. 1,000/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 2,000/- but does not exceed Shs. 3,000/-</td>
<td>Shs. 330/- and in addition to it, 30 per centum of the amount in excess of Shs. 2,000/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 3,000/- but does not exceed Shs. 4,000/-</td>
<td>Shs. 630/- and in addition to it, 35 per centum of the amount in excess of Shs. 3,000/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 4,000/- but does not exceed Shs. 5,001/-</td>
<td>Shs. 980/- and in addition to it, 50 per centum of the amount in excess of Shs. 4,000/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 5,000/- but does not exceed Shs. 6,000/-</td>
<td>Shs. 1,480/- and in addition to it, 65 per centum of the amount in excess of Shs. 5,000/-</td>
</tr>
<tr>
<td>Where such income exceeds Shs. 6,000/- but does not exceed Shs. 7,000/-</td>
<td>Shs. 2,130/- and in addition to it, 70 per centum of the amount in excess of Shs. 6,000/-</td>
</tr>
</tbody>
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Where such income exceeds Shs. 7,000/- but does not exceed Shs. 8,000/-

Monthly Income

Rate Payable

- Shs. 2,930/- and in addition to it, 90 per centum of the amount in excess of Shs. 7,000/-

Shs. 3,630/- and in addition to it, 80 per centum of the amount it, excess of Shs. 8,000/-

Shs. 4,430/- and in addition to it, 70 per centum of the amount in excess of Shs. 9,000/-

Shs. 5,230/- and in addition to it, 85 per centum of the amount in excess of Shs. 10,000/-

Shs. 9,480/- and in addition to it, 90 per centum of the amount in excess of Shs. 15,000/-

NOTE: Where the income of an individual is not derived solely from employment the tax payable, from his income for any year of income shall be calculated as follows:

(a) his total income in the year of income shall be divided by 12;
(b) tax shall be assessed on the amount of income arrived at under subparagraph (a) as if such amount of income were his monthly income;
(c) the tax assessed under paragraph (b) shall be multiplied by 12.

PART VIII

AMENDMENT OF THE LAND (RENT AND SERVICE CHARGE) ACT, 1974

18. This Part shall be read as one with the Land (Rent and Service Charge) Act, 1974, and shall be deemed to have, come into operation on the first day of July, 1981.

19. Section 10 of the Land (Rent and Service Charge) Act, 1974, is repealed and replaced by the following section:

10.- (1) The land rent for any year shall be paid to the Commissioner within sixty days from the date when it becomes due for payment.

(2) Land rent in respect of every land shall be due for payment on the first day of July in every year.

(3) Where, for the purposes of complying with the provisions of section 41 (1) (a) of the Land Registration Ordinance in relation to the registration of a disposition of land, a
person applies to the Commissioner for his written approval, the Commissioner shall not grant the approval unless he is satisfied that all the land rent payable by the owner in respect of the land in question has been paid.”.

20. Section 11 of the Land (Rent and Service Charge) Act. 1974, hereby amended-

(a) in paragraph (b) of subsection (1), by deleting the words "ten per centum" where they occur and substituting for them the words "two per centum".

(b) in subsection 3, by deleting the full-stop which occurs at the end of that subsection and substituting for it a semi-colon, and adding immediately after it the following passage:

"but the Commissioner shall not remit the penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in the Gazelle.

(c) by adding, immediately after subsection (4), the following new subsection:

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reasons leading to or justifying the remission.

(6) Upon receipt of a report submitted to him pursuant to subsection (4), the Minister may give such directions to the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review or question by or in any court."

21. The Schedule to the Land (Rent and Service Charge) Act. 1974, is hereby amended by deleting paragraph (c) and substituting for it the following:

"(c) in any other case-

(i) if no premium was paid on the grant of the right of occupancy, 121 percent of the economic value of the land comprised in the right of occupancy.

(ii) if a premium was paid on the grant of the right of occupancy, 111/2 percent of the economic value of the land comprised in the right of occupancy."
PART IX

AMENDMENT OF THE LAND REGISTRATION ORDINANCE

22. This Part shall be read as one with the Land Registration Ordinance, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

23. Section 41 of the Land Registration Ordinance is hereby amended by deleting subsection (1) of that section and substituting for it the following:

"41.—(1) No disposition shall be registered unless—

(a) there is furnished to the Registrar a certificate in writing by the Commissioner for Land Rent and Service Charge signifying his approval to the disposition, and

(b) it has been effected by, deed—

(i) in the prescribed form; or

(h) where no form is prescribed, in such form as the Registrar may approve; and

PART X

AMENDMENT OF MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT, 1972

24. This Part shall be read as one with the Motor Vehicles (Tax on Registration and Transfer) Act, 1972, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

25. Section 5 of the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 is hereby amended—

(a) in subsection 3, by deleting the full-stop which occurs at the end of that subsection and substituting for it a semi-colon, and by adding immediately after it the following passage: -

—but the Commissioner shall not remit a penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in Gazette. ";

(b) by adding, immediately after subsection (4), the following new subsections: -

"(5) The Commissioner shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reason leading to or justifying the remission of the penalty."
(6) Upon receipt of a person submitted to him pursuant to subsection (5), the Minister may give such directions to the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject of review or question by or in any court.

PART XI

AMENDMENT OF THE ROAD TRAFFIC ACT, 1973

26. This Part shall be read as one with Road Traffic Act, 1973.

27.(1) Section 64c of the Road Traffic Act, 1973, is amended in subsection (1) by adding, immediately after that subsection, the following new subsection:

"(1) The Principal Secretary to the Treasury may grant a refund of any fees paid for a road licence where he is satisfied that the fees so paid was paid in error."

(2) This subsection shall be deemed to have come into operation on the first day of June, 1979.

28.(1) The Second Schedule to the Road Traffic Act, 1973 is amended by deleting the whole of category E and substituting for it the following new category:

E: A goods vehicle or commercial vehicles including a trailer of a load capacity:

<table>
<thead>
<tr>
<th>Load Capacity</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,500 kilograms or less</td>
<td>Shs. 600/-</td>
</tr>
<tr>
<td>1,500 kilograms to 2,000 kilograms</td>
<td>Shs. 800/-</td>
</tr>
<tr>
<td>2,000 kilograms to 3,000 kilograms</td>
<td>Shs. 1,200/-</td>
</tr>
<tr>
<td>3,000 kilograms to 4,000 kilograms</td>
<td>Shs. 1,600/-</td>
</tr>
<tr>
<td>4,000 kilograms to 5,000 kilograms</td>
<td>Shs. 2,500/-</td>
</tr>
</tbody>
</table>

PART XII

AMENDMENT OF THE SALES TAX ACT, 1976

29. This Part shall be read as one with the Sales Tax Act, 1976, and shall be deemed to have come into operation on the nineteenth day of June, 1981.

30. Section 26 of the Sales Tax Act, 1976, is hereby amended by deleting of that subsection and substituting for it a semi-colon, and end of that subsection and substituting for it a semi-colon, and adding immediately after it the following passage:
"but the Commissioner shall not remit the penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in the Gazette."

(b) by adding immediately after subsection (3) the following new subsection:

"(4) The Commissioner shall, as soon as he remits any penalty, prepare and submit to the Minister, a full report on the matter, setting out the circumstances and the reasons leading to, or justifying the remission of the penalty.

(5) Upon receipt of a report submitted to him pursuant to subsection (4) the Minister may give such directions to the Commissioner in relation to the subject-matter of the report, as he sees fit and may, in addition, take any other action as he deems necessary.

(6) No action taken or thing done by the Commissioner in pursuance of any of the provisions of this section shall be subject to review of question by or in any court.".

31. The First Schedule to the Sales Tax Act, 1976 is hereby amended-

(a) in Chapter 22-

(i) by deleting the sales tax rate in respect of Tariff No. 22.01A and B, which relate to spa waters and aerated waters and other, and substituting for that rate, in each case, the rate "Shs. 4/25 per litre";

(ii) by deleting the sales tax rate in respect of Tariff No. 22.02A, which relates to lemonade, flavoured spa waters and flavoured aerated waters, and substituting for that rate the rate "Shs. 4/25 per litre";

(iii) by deleting the sales tax rate in respect of Tariff No. 22.02B, which relates to other, and substituting for that rate the rate "Shs. 4/75 per litre";

(iv) by deleting the sales tax rate in respect of Tariff No. 22.03A, which relates to beer made from malt, and substituting for that rate "Shs. 24.50 per litre";

(v) by deleting the sales tax rates in respect of all items in Tariff Nos. 22.05, 22.06 and 22.07, which relate to wines, and substituting for them, in each case, the rate "100";

(b) in Tariff No. 24.02 by deleting sub-item A, B, C(2), D and F(2) and the sales tax rates in relation to them and substituting for each of them the following sub-items together with their corresponding sales tax rates:
A. Cigars, Cheroots and Cigarillos...Shs. 275 per kg.

B. Cigarettes:
   (1) Crescent and Star Medium manufactured by Tanzania Cigarette Company...Shs. 112/50 per 1,000 Cigarettes.
   (2) Crescent and Star large manufactured by Tanzania Cigarette Company and Zafahari manufactured by Zanzibar Cigarettes Factory...Shs. 135/- per 1,000 Cigarettes.
   (3) Safari Small...Shs. 137/50 per 1,000 Cigarettes.
   (4) Safari Kings manufactured by Tanzania Cigarette Company...Shs. 160/- per 1,000 Cigarettes.
   (5) Sportsman and Sweet Menthol manufactured by Tanzania Cigarette Company, and Baridi and Za R.aha manufactured by Zanzibar Cigarette Factory...Shs. 245/- per 1,000 Cigarettes.
   (6) Embassy manufactured by Tanzania Cigarette Company...Shs. 315/- per 1,000 Cigarettes.
   (7) Rex manufactured by Tanzania Cigarette Company...Shs. 342/50 per 1,000 Cigarettes.
   (8) Tropican manufactured by Tanzania Cigarette Company...Shs. 345/- per 1,000 Cigarettes.

C. Snuff:
   (2) Other...Shs. 39/- per kg.

D. Pipe Tobacco...Shs. 90/- per kg.

E. Other manufactured Tobacco:
   (2) Other...Shs. 275/- per kg.