THE MISCELLANEOUS TAX EXEMPTIONS AND REMISSIONS
REVOCATION ACT, 1992

THE ARRANGEMENT OF SECTIONS

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THE UNITED REPUBLIC OF TANZANIA

No. 16 of 1992

I ASSENT

President

21/9/92

An Act to provide for the revocation of exemptions and remissions of tax granted under various tax laws and for related or connected matters

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Miscellaneous Tax Exemptions and Remission Revocation Act, 1992 and shall be deemed to have come into operation on 19th June, 1992.

2. Subject to section 3 of this section, the tax exemptions or remissions granted pursuant to or under the provisions of the written laws specified in the Schedule to this Act, are hereby revoked.

3. Notwithstanding the provisions of section 2, the revocation under this Act shall not—

(a) apply to any subsisting exemption or remission granted pursuant to or in accordance with the terms or conditions of any contract, treaty or other agreement entered into prior to this Act, between the Government of the United Republic and any other government or international organization or other foreign body engaged in any project or undertaking within the United Republic;

(b) apply to any subsisting exemptions or remissions granted in favour of religious or charitable organizations;
(c) operate to revive the liability to pay any tax which had become
due and payable but exempted or remitted prior to this Act

4. Nothing in this Act shall be construed as detracting from or
otherwise adversely affecting the statutory power to grant exemption or
remission under the aforesaid written laws.

SCHEDULE

Section 2

7. Section 8 of the Housing Levy Act, 1985.
14. Section 6 of the Motor Vehicles (Tax on Registration) and Transfer Act, 1972.

Passed in the National Assembly on 14th August, 1992.

Clerk of the National Assembly