

THE UNITED REPUBLIC OF TANZANIA



No. 41 OF 1968

I ASSENT,

Julius K. Nyerere

President

25th JULY, 1968

An Act to impose a Consumption Tax on Soft Drinks

[19TH JUNE, 1968]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Soft Drinks (Consumption Tax) Act, 1968, and shall be deemed to have come into operation on the nineteenth day of June, 1968. Short title and commencement

2.—(1) In this Act, unless the context otherwise requires— Interpretation
“the Commissioner” means the Commissioner General of Customs and Excise and includes the Commissioner of Customs and Excise in Tanganyika;

“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 soft drinks, and includes a customs officer to whom an importer delivers soft drinks in accordance with section 10 of this Act; E.A.H.C. Acts 1952 No. 12
E.A.H.C. Acts 1952 No. 13

“soft drinks” means mineral waters and similar beverages, whether aerated or non-aerated, flavoured or non-flavoured, bottled or canned ready for consumption without further preparation or dilution;

“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 one shilling per imperial gallon, on all soft drinks imported into or manufactured in Tanganyika. Imposition of consumption tax

Payment of
tax

4.—(1) The tax shall—

- (a) in the case of soft drinks imported into Tanganyika, be paid by the person importing the same to the proper officer of Customs at the time of importation;
- (b) in the case of soft drinks manufactured in Tanganyika, be paid by the manufacturer to the proper officer of Excise at the time of delivery from the factory at which it is manufactured,

and the proper officer of Customs or the proper officer of Excise shall not release any soft drink 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 soft drink has been or will be paid, in accordance with arrangements made under section 5, by some person other than the importer or at some time other 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 soft drink 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 soft drink from customs control or excise control notwithstanding that the tax thereon has not then been paid;
- (b) where any soft drink 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 soft drink 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 soft drink 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 soft drink himself, have been exempt from the tax;
- (c) where any soft drink 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 soft drink imported into or manufactured in Tanganyika shall be calculated, at the rate specified in section 3, on the amount of soft drink 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 factory at which it is manufactured.

Alternative
arrangements
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 soft drinks imported into Tanganyika, by a person or persons other than the importer; or

(b) in relation to any soft drinks, 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 soft drinks imported or manufactured, as the case may be, unless the tax is paid on such soft drinks 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 the importation of soft drinks 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 soft drinks imported into Tanganyika as they apply to customs duty on such soft drinks.

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 soft drinks 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 soft drinks exported to Kenya or Uganda.

7.—(1) The Minister may, by order published in the *Gazette*, remit in whole or in part any tax payable by any person on any soft drink imported into or manufactured in Tanganyika if he is satisfied that it is in the public interest so to do.

Power of exemption from liability to tax

(2) Any such remission may apply either to specific instances or generally in respect of specified persons or persons of a specified class.

(3) Every order made under this section shall be laid before the National Assembly.

8. 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 by suit

9.—(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.

Powers 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.

Duty of importers from Kenya and Uganda

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

Dilution of imported soft drinks

11. Any person, other than the consumer thereof, who dilutes any soft drink imported 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.

Offences

12. Any person who—

- (a) imports into Tanganyika any soft drinks (other than soft drinks 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 10 of this Act;
- (b) imports into Tanganyika any soft drinks 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 soft drinks 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 soft drinks under section 5;
- (d) removes or attempts to remove from the factory at which it is manufactured any soft drink manufactured in Tanganyika on which the tax has not been paid, otherwise than in accordance with any arrangements made in respect of such soft drinks under section 5;
- (e) for the purpose of evading the payment of the tax on any soft drinks, 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 soft drink 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 soft drinks in respect of which the offence was committed shall be liable to be forfeit to the Republic.

13. The Minister may make regulations for the better carrying out Regulations of the purposes and provisions of this Act.

14.—(1) The tax shall be charged, levied, collected and paid notwithstanding the Customs Tariff (or any former Customs Tariff Ordinance) and in the event of any inconsistency with any Act of the Community, the Common Services Organization or the High Commission, the provisions of this Act shall prevail and have effect. Act to prevail over certain laws Acts 1968 No. 8

(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 nineteenth day of July, 1968.

