

Tanzania

## Joint Finance Commission Act Chapter 140

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# Joint Finance Commission Act

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# Tanzania

## Joint Finance Commission Act

### Chapter 140

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*[This is the version of this document at 31 July 2002.]*

*[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]*

*[G.N. No. 143 of 2003; Act No. 14 1996]*

**An Act to provide for the composition of, functions and procedure of the Joint Finance Commission and for connected matters.**

### Part I – Preliminary provisions (ss 1-3)

#### 1. Short title

This Act may be cited as the Joint Finance Commission Act.

#### 2. Application

This Act shall apply to Tanzania Zanzibar as well as to Mainland Tanzania.

#### 3. Interpretation

In this Act, unless the context requires otherwise—

"**Account**" means the Joint Finance Account provided for by section 133 of the Constitution;

"**Chairman**" means the Chairman of the Commission and includes the Vice-Chairman when discharging the functions of the Chairman;

"**Commission**" means the Joint Finance Commission established by section 134 of the Constitution;

"**Constitution**" means the Constitution of the United Republic of Tanzania<sup>1</sup>;

"**The Governments**" means the Government of the United Republic of Tanzania and the Revolutionary Government of Zanzibar;

"**member**" in relation to the Commission, means a member of the Commission and includes the Chairman;

"**Minister**" means the Minister for the time being responsible for finance in the Government of the United Republic.

## Part II – The Commission (ss 4-13)

### 4. Composition

- (1) The Commission shall consist of—
  - (a) a Chairman and a Vice-Chairman, both of whom shall be appointed by the President;
  - (b) five other members who shall be appointed by the President.
- (2) Where the Chairman is a person who hails from one part of the United Republic, the Vice-Chairman shall be a person who hails from the other part of the Union.

### 5. Qualifications

In appointing members under [section 4](#) the President shall take into account a person's knowledge and experience in financial, economic, law, commerce, administration and public affairs generally.

### 6. Tenure of office

- (1) A member of the Commission shall hold office for a term of five years, and shall be eligible for re-appointment.
- (2) A person who becomes a member by virtue of the office he holds shall continue to be such member for as long as he holds that office, and his successor in that office shall also succeed him as a member.
- (3) The President may terminate the appointment of any member for—
  - (a) failure to discharge the functions of the office of the Commission;
  - (b) misconduct; or
  - (c) any other sufficient cause.

### 7. Functions of the Commission

The Commission shall be the principal advisory organ to the Governments on the fiscal system of the United Republic in respect of revenues, expenditure and other moneys payable to the account by each Government.

### 8. Commission to act independently

Subject to the provisions of this Act, the Commission shall in the performance of its functions act independently.

### 9. Commission to regulate its procedure

Notwithstanding provisions of [section 8](#), the Commission shall, subject to the approval of the minister, regulate its own procedure for the performance of its functions.

### 10. Role of Minister

It shall be the duty of the Minister to ensure proper discharge of the functions of the Commission, and the Minister shall be responsible for the management of affairs of the Commission.

## 11. Secretariat

- (1) There is hereby established a Secretariat of the Commission which shall subject to this Act be the executive organ of the Commission.
- (2) The Secretariat shall consist of the following members—
  - (a) a Secretary to the Commission appointed by the President;
  - (b) the Governor of the Bank of Tanzania or his representative;
  - (c) the Commissioner-General of the Tanzania Revenue Authority or his representative;
  - (d) the Commissioner-General of the Internal Revenue, Zanzibar, or his representative; and
  - (e) such other members as the Commission may deem fit.

## 12. Staff of the Commission

The Commission may, appoint such number of persons to serve as officers of the Commission as may be necessary for the effective performance of its functions.

## 13. Consultations

For the purposes of securing the effective, efficient and timely discharge by the Commission of its functions, there shall be held regular consultations between the Ministers of finance of the Governments.

## Part III – Procedure of the Commission (ss 14-18)

## 14. Meetings of the Commission

- (1) The Commission shall meet as often as necessary for the efficient performance of its functions at the time and place decided upon by the Commission, but it shall meet at least once in every three months.
- (2) The Chairman shall preside at every meeting of the Commission and in his absence the Vice-Chairman shall preside at the meeting.
- (3) In the absence of both the Chairman and Vice-Chairman the members present shall elect one of their number to preside at that meeting.
- (4) Except in the case of an urgent meeting, a fourteen days, notice in writing, specifying the business to be transacted at that meeting, shall be given of each meeting to every member of the Commission.
- (5) Subject to the provisions of this Act, the Commission may regulate and conduct its own procedure at its meetings.

## 15. Quorum

A majority of the members of the Commission, one of them being the Chairman or the Vice-Chairman, shall constitute a quorum at any meeting of the Commission.

## 16. Decision of the Commission

- (1) A decision of the Commission shall be by consensus.
- (2) In the absence of a decision by consensus a decision of the majority of members present and voting at a meeting of the Commission shall be deemed to be the decision of the Commission.

- (3) In the event of an equality of votes, the Chairman shall have a casting vote in addition to his deliberative vote.

## **17. Vacancy**

Subject to the provisions of [section 15](#) of this Act, the Commission may act notwithstanding any vacancy in the membership.

## **18. Minutes of proceedings**

- (1) The Secretary shall record and keep the minutes of all proceedings of its meetings, and the minutes of each meeting shall be confirmed by the Commission at the next meeting and signed by the Chairman of the meeting and the Secretary.
- (2) The Chairman shall submit to the Ministers of Finance of the Governments, a copy of the minutes of each meeting of the Commission as soon as the minutes have been confirmed.
- (3) The Commission shall communicate its recommendations or advice in relation to its functions, to the Governments through the Ministers of Finance.

## **Part IV – Financial provisions (ss 19-22)**

## **19. Funds**

The funds of the Commission shall consist of—

- (a) such sums as may be provided for the Commission by Parliament; and
- (b) such sums which may in any other way be or become payable to the Commission.

## **20. Financial year**

The financial year of the Commission shall be the period of twelve calendar months beginning on the first day of July of every year.

## **21. Accounts and audit**

- (1) The Commission shall keep accounts and records of its transactions and affairs and shall ensure that all moneys received are properly brought to account and all payments out of its moneys are correctly made and properly authorised and adequate control is maintained over its property.
- (2) The Chairman shall, as soon as practicable after the thirtieth day of June in each year, cause to be submitted to the Controller and Auditor-General the accounts and financial records of the Commission, who shall audit them and prepare a report on those accounts.

## **22. Allowances and remuneration**

There shall be paid to the members of the Commission and the Secretariat such allowance or remuneration and other payments as shall be determined by the Minister upon advice of the Commission.