

Tanzania

## Revenue (Collection By Stamps) Act Chapter 190

Legislation as at 31 July 2002

FRBR URI: /akn/tz/act/1922/30/eng@2002-07-31

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PDF created on 20 April 2024 at 14:30.

*Collection last checked for updates: 31 July 2002.*

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# Tanzania

## Revenue (Collection By Stamps) Act

### Chapter 190

Published in Tanzania Government Gazette

Commenced on 27 October 1922

*[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.]*

*[Ord. No. 30 of 1922; R.L. [Cap. 190](#)]*

**An Act to make provision for the collection of revenue, fees, fines and penalties by means of stamps.**

#### 1. Short title

This Act may be cited as the Revenue (Collection by Stamps) Act.

#### 2. Interpretation

In this Act, the expression "**revenue**" includes any duty, revenue, fee, fine, or penalty which may from time to time be payable to the Government, or to any Government department, court, or person on behalf of the Government.

#### 3. Power to require revenue to be paid by means of stamps

- (1) The Minister responsible for finance, may, if he thinks fit, by regulations published in the *Gazette*, require any revenue to be paid, wholly or in part, by means of stamps, either adhesive or impressed, of such description or design as may be specified in the regulations.
- (2) The regulations under subsection (1) may prescribe the manner in which stamps are to be used for the payment of any revenue, and, in particular, to what document, when, and by whom any stamp used for such purpose is to be affixed or cancelled.
- (3) Any person who contravenes any regulation made under this Act shall, unless a lesser penalty is prescribed by such regulation, be liable to a fine not exceeding fifty pounds.
- (4) Where regulations under this Act require any tax to be paid by means of stamps affixed to or impressed on any document, then, unless the regulations otherwise provide and subject to any such regulations, the Stamp Duty Act <sup>1</sup>, as amended by any subsequent enactment, shall apply to such document as if it were specified in the Schedule to that Act as an instrument chargeable with a stamp duty equal to the amount of the revenue.

#### 4. Revenue to be calculated to nearest five cents

When any revenue is required to be paid by means of stamps, whether under this or any other Act, and the amount of the revenue, when expressed in cents, is not exactly divisible by five, then the amount of the revenue, if it be less than five cents, shall be raised to five cents, or if it be greater than five cents, shall be raised or lowered to the nearest number of cents exactly divisible by five.