

Tanzania

## International Development Association Act

Chapter 350

Legislation as at 31 July 2002

FRBR URI: /akn/tz/act/1962/28/eng@2002-07-31

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PDF created on 7 June 2024 at 10:24.

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

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## International Development Association Act

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# Tanzania

## International Development Association Act Chapter 350

Published in Tanzania Government Gazette

**Commenced on 13 July 1962**

*[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.]*

*[R.L. Cap. 472; Act No. 28 of 1962]*

### An Act to make provision with respect to acceptance by the Government of an international agreement for the establishment and operation of an International Development Association.

WHEREAS on the twenty-sixth day of January, 1960, the Executive Directors of the International Bank for Reconstruction and Development approved Articles of Agreement (hereafter in this Act referred to as the Agreement) providing for the establishment and operation of an international body to be called the International Development Association (hereafter in this Act referred to as the Association):

AND WHEREAS copies of the text of the Agreement have been laid before the National Assembly:

AND WHEREAS it is expedient that Tanzania becomes a member of the Association and that provision be made for acceptance by Tanzania of the Agreement and for carrying out the obligations of Tanzania under it:

#### 1. Short title

This Act may be cited as the International Development Association Act.

#### 2. Interpretation

In this Act, unless the context requires otherwise—

"**Agreement**" means the Articles of Agreement establishing the Association;

"**Association**" means the International Development Association;

"**Minister**" means the Minister responsible for Finance.

#### 3. Approval of the Agreement

Acceptance by the Government of the Agreement is hereby approved and the acceptance shall be signified by the Minister on behalf of the Government.

#### 4. Financial and other provisions

- (1) The subsequent provisions of this section shall come into operation on the date on which the acceptance of the Agreement is signified by the Minister on behalf of the Government.

- (2) There shall be charged on and paid out of the Consolidated Fund without further appropriation than this Act all sums required for the purpose of making payments on behalf of the Government—
- (a) in respect of subscriptions payable to the Association under Article II and Article III of the Agreement;
  - (b) under paragraph (a) of section 2 of Article IV of the Agreement (which relates to falls in the par or foreign exchange value of currencies of members of the Association); and
  - (c) under section 4 of Article VII of the Agreement (which relates to the cessation of membership of the Association).
- (3) The Minister may, on behalf of the Government, create and issue to the Association, in the form which he thinks fit, any non-interest-bearing and non-negotiable notes or other obligations which are provided for by paragraph (e) of section (2) of Article II of the Agreement, and any sums payable under the notes or obligations so created and issued shall be charged on and paid out of the Consolidated Fund.
- (4) For the purposes of providing any sums required for making any payments under this section, the Minister may, on behalf of the Government, raise loans by the creation and issue of securities bearing rates of interest and subject to any conditions as to repayment, redemption or otherwise which he may think fit and the principal and interest of these securities and the charges and expenses incurred in connection with their issue shall be charged on and paid out of the Consolidated Fund.
- (5) Any moneys received by the Government from the Association or raised under subsection (4) shall be paid into and form part of the Consolidated Fund and shall be available in the same manner as that Fund is available.
- (6) The provisions of the Agreement set out in the Schedule to this Act shall have the force of law in Tanzania:
- Provided that nothing in section 9 of Article VIII of the Agreement shall be construed as—
- (a) entitling the Association to import goods free of customs duty without any restriction on their subsequent sale in the country to which they were imported;
  - (b) conferring on the Association any exemption from taxes or duties which form part of the price of goods sold; or
  - (c) conferring on the Association any exemption from taxes or duties which are in fact no more than charges for services rendered.

## Schedule

### **International Development Association - Articles of Agreement**

#### **Provisions of Agreement which are to have the force of law**

#### **Article VIII – Status, immunities and privileges**

##### **2. Status of the Association**

The Association shall possess full juridical personality and, in particular, the capacity—

- (i) to contract;
- (ii) to acquire and dispose of immovable and movable property;

- (iii) to institute legal proceedings.

### **3. Position of the Association with regard to judicial process**

Actions may be brought against the Association only in a court of competent jurisdiction in the territories of a member in which the Association has an office, has appointed an agent for the purpose of accepting service or notice of process, or has issued or guaranteed securities. No action shall, however, be brought by members or persons acting for or deriving claims from members. The property and assets of the Association shall, wheresoever located and by whomsoever held, be immune from all forms of seizure, attachment or execution before the delivery of final judgment against the Association.

### **4. Immunity of assets from seizure**

Property and assets of the Association, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of seizure by executive or legislative action.

### **5. Immunity of archives**

The archives of the Association shall be inviolable.

### **6. Freedom of assets from restrictions**

To the extent necessary to carry out the operations provided for in this Agreement and subject to the provisions of this Agreement, all property and assets of the Association shall be free from restrictions, regulations, controls and moratoria of any nature.

### **7. Privilege for communications**

The official communications of the Association shall be accorded by each member the same treatment that it accords to the official communications of other members.

### **8. Immunities and privileges of officers and employees**

All Governors, Executive Directors, Alternates, officers and employees of the Association—

- (i) shall be immune from legal process with respect to acts performed by them in their official capacity except when the Association waives this immunity;
- (ii) not being local nationals, shall be accorded the same immunities from immigration restrictions, alien registration requirements and national service obligations and the same facilities as regards exchange restrictions as are accorded by members to the representatives, officials, and employees of comparable rank of other members;
- (iii) shall be granted the same treatment in respect of travelling facilities as is accorded by members to representatives, officials and employees of comparable rank of other members.

### **9. Immunities from taxation**

- (a) The Association, its assets, property, income and its operations and transactions authorised by this Agreement, shall be immune from all taxation and from all customs duties. The Association shall also be immune from liability for the collection or payment of any tax or duty.
- (b) No tax shall be levied on or in respect of salaries and emoluments paid by the Association to Executive Directors, Alternates, officials or employees of the Association who are not local citizens, local subjects, or other local nationals.

- (c) No taxation of any kind shall be levied on any obligation or security issued by the Association (including any dividend or interest thereon) by whomsoever held—
  - (i) which discriminates against such obligation or security solely because it is issued by the Association; or
  - (ii) if the sole jurisdictional basis for such taxation is the place or currency in which it is issued, made payable or paid, or the location of any office or place of business maintained by the Association.
- (d) No taxation of any kind shall be levied on any obligation or security guaranteed by the Association (including any dividend or interest thereon) by whomsoever held—
  - (i) which discriminates against such obligation or security solely because it is guaranteed by the Association; or
  - (ii) if the sole jurisdictional basis for such taxation is the location of any office or place of business maintained by the Association.