



**THE UNITED REPUBLIC OF TANZANIA**

---

**THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT**

**CHAPTER 124**

---

**REVISED EDITION 2006**

**This edition of the Motor Vehicles (Tax on Registration and Transfer) Act, Cap. 124 incorporates all amendments up to 30th November, 2006 and is printed under the authority of Section 4 of the Laws Revision Act, Cap.4.**

**Dar es Salaam**  
-----, 2006

**J. P. Mwanyika**  
**Attorney General**

**CHAPTER 124**

**THE MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT**

**[PRINCIPAL LEGISLATION]**

**ARRANGEMENT OF SECTIONS**

*Section*            *Title*

**PART I  
PRELIMINARY PROVISIONS**

1. Short title.
2. Interpretation.

**PART II  
REGISTRATION TAX**

3. Application of Part II.
4. Registration.
5. Payment of registration tax.
6. Exemption.

**PART III  
TAX ON TRANSFER**

7. Application.
8. Tax on transfer.
9. Payment of tax on transfer.
10. Exemption.

**PART IV  
GENERAL PROVISIONS**

11. Construction.
12. Recovery of tax and penalty.
13. Powers of licensing authority.
14. Receipt for tax.
15. Offences.
16. Forfeiture.
17. Power to inspect and detain vehicles.
18. Power of entry, etc.
19. Obstruction of officers, etc.
20. Burden of proof.
21. Commissioner may compound offences.
22. Fees under Road Traffic Act.
23. Regulations.
24. Construction of First Schedule.
- 25.-28. [Repeals and amendments].

---

**SCHEDULES**

---

**CHAPTER 124**

**THE MOTOR VEHICLES (TAX ON REGISTRATION AND  
TRANSFER) ACT**

**An Act to make provisions for the registration and transfer of motor vehicles and motor cycles and for other related matters**

[16th June, 1972]

[s. 1]

Acts Nos:

21 of 1972

16 of 1974

29 of 1974

12 of 1981

1 of 1983

16 of 1983

15 of 1985

10 of 1987

17 of 1990

3 of 1993

2 of 1994

16 of 1994

17 of 1995

13 of 1996

25 of 1997

G.N. No.665

of 1998

**PART I  
PRELIMINARY PROVISIONS**

Short title                   **1.** This Act may be cited as the Motor Vehicles (Tax on Registration and Transfer) Act, and shall be read as one with the Road Traffic Act.

Cap. 168

Interpretation               **2.-(1)** In this Act, unless the context requires otherwise –  
"Commissioner-General" has the meaning ascribed to it under section 16 of the  
G.N.                           Tanzania Revenue Authority Act;

No.665

of 1998

Cap. 399

Cap. 168

"licensing authority", "owner" and "motor vehicle" shall have the meanings assigned to those expressions by the Road Traffic Act;  
"Minister" means the Minister for the time being responsible for finance;  
"registration" means registration of a motor vehicle under Part I of the Road Traffic Act;  
"registration tax" means the tax imposed by Part II of this Act;  
"tax on transfer" means the tax imposed by Part III of this Act;  
"transfer" means any transaction whereby the property, or any interest in the property, in a motor vehicle is transferred from one person to another

person whether pursuant to any sale, mortgage or other arrangement of any kind, and whether or not the transfer is for any valuable consideration;

(2) For the purposes of this Act a transfer of motor vehicle shall be deemed to have been completed –

- (a) where the transfer is accompanied by delivery of the possession of the motor vehicle, on the date on which such delivery is effected;
- (b) where the transfer is endorsed or required to be endorsed on any registration card or register issued or maintained pursuant to the provisions of the Road Traffic Act, on the date on which the endorsement is effected, whichever date first occurs.

(3) The Commissioner General may, by writing under his hand, authorise any public officer to perform all or any of his functions.

## **PART II REGISTRATION TAX**

Applica-  
tion of  
Part II

**3.-**(1) This Part shall apply to –

- (a) a motor vehicle constructed or adapted solely or mainly for the carriage of passengers and their personal luggage and having a seating capacity, as assessed by the licensing authority, for not more than fifteen persons including the driver;
- (b) a motor-cycle;
- (c) pick-up, panel truck or similar vehicle of less than three tons load-carrying capacity.

(2) For the purposes of subsection (1) a station wagon, shooting brake or similar vehicle shall be deemed to be constructed mainly for the carriage of passengers and their personal luggage.

(3) References in this Part to a "motor vehicle" shall, unless the context requires otherwise, be construed as references to a motor vehicle to which this Part applies.

Registration

**4.-**(1) Subject to the provisions of this Part, there shall be charged, levied and collected a tax, to be known as motor vehicle registration tax, at the rate set out in the First Schedule to this Act –

- (a) upon first registration of any motor vehicle to which this Act applies;
- (b) where in the case of any motor vehicle to which this Act applies registration tax has not been paid by reason of an exemption under section 6 upon the expiry of the exemption or upon transfer of the motor vehicle to a person not enjoying similar exemption;
- (c) where subsequent to first registration of a motor vehicle to which this Act does not apply the motor vehicle is so adapted as to bring it within a category of motor vehicles to which this Act applies upon the adaptation.

(2) For the purposes of subsection (1) –

- (a) registration tax shall be deemed to have been paid in respect of a motor vehicle if the registration tax payable under the Private Motor Vehicles Registration Tax Act (hereinafter referred to as the 1964 Act) has been paid in respect of that vehicle;
- (b) where any motor vehicle was, immediately before the commencement of this Act, exempt from the registration tax payable under the 1964 Act by virtue of any exemption order

Cap. 124

made under section 3 of that Act, that motor vehicle shall, for so long as the exemption continues to be effective for the purposes of this Act, be deemed to be exempt from payment of registration tax payable under this Act by an order made under section 6.

Payment of  
registra-  
tion tax  
Acts Nos.  
12 of 1981;  
25 of 1997  
s. 30  
G.N.  
No.665  
of 1998

**5.-(1)** The registration tax payable under section 4 shall be paid to the licensing authority –

- (a) in any case to which paragraph (a) of subsection (1) of section 4 applies, by the person applying for the registration upon the date on which the application for first registration is made;
- (b) in any case to which paragraph (b) of subsection (1) of section 4 applies –

- (i) if the registration tax becomes payable by reason of expiry of the exemption which is referred to in that paragraph, by the owner within fourteen days of the date on which the exemption expires;
- (ii) if the registration tax becomes payable by reason of the transfer of the motor vehicle to such person who is referred to in that paragraph, by that person upon completion of the transfer;
- (c) in any case to which paragraph (c) of subsection (1) of section 4 applies, by the owner within fourteen days of the date on which the adaptation which is referred to in the paragraph is effected.

(2) Where the person liable to pay registration tax in respect of any motor vehicle fails to pay the same on the due date or within the period on or during which it is required by subsection (1) to be paid, the person so liable shall thereupon become liable to pay a penalty of twenty-five percent of the tax due and a further amount of ten per centum in respect of each period of thirty days during which any tax remains unpaid.

(3) The Commissioner General may, in any case, remit in whole or in part, any penalty payable under this section; but the Commissioner General shall not remit a penalty in excess of the maximum amount of penalty remittable under this section, which may be specified by the Minister by order published in the *Gazette*.

(4) Where the owner has, subsequent to becoming liable to pay registration tax or any penalty, transferred the vehicle to any other person, the owner and that person to whom the vehicle is so transferred and also every other person to whom it may be subsequently transferred shall be jointly and severally liable to pay the registration tax and penalty if any, or any unpaid portion of the registration tax or penalty:

Provided that these provisions shall not apply only in respect of any person enjoying an exemption in relation to the motor vehicle by virtue of an order made under section 6.

(5) The Commissioner General shall, as soon as may be after he has remitted any penalty, prepare and submit to the Minister a full report on the matter, setting out the circumstances and the reason leading to or justifying the remission of the penalty.

(6) Upon receipt of a person submitted to him pursuant to subsection (5), the Minister may give any directions to the Commissioner General in relation to the subject-matter of the report, which he sees fit and may, in

addition, take any other action which he deems necessary.

(7) No action taken or thing done by the Commissioner General in pursuance of any of the provisions of this section shall be subject to review or question by or in any court.

Exemption

- 6.** The Minister may, if in his opinion it is in the public interest so to do by order published in the *Gazette* –
- (a) exempt any category or categories of motor vehicles from the registration tax imposed by this Act;
  - (b) exempt any person or class of persons from payment of any registration tax in respect of any motor vehicle or any category or number of motor vehicles owned by that person or class of persons.

### **PART III TAX ON TRANSFER**

Application  
Cap.168

**7.-(1)** This Part shall apply to a motor vehicle of any description other than a tractor, which is or has been registered under Part I of the Road Traffic Act.

(2) References in this Part to a "motor vehicle" shall be construed as reference to a motor vehicle to which this Part applies.

Tax on  
transfer

**8.-(1)** Subject to the provisions of this Part there shall be charged, levied and collected a tax to be known as tax on transfer, at the rate specified in the Second Schedule to this Act, upon the transfer of any motor vehicle to which this Act applies.

(2) Notwithstanding the provisions of subsection (1), no tax on transfer shall be payable –

- (a) upon the transfer of a motor vehicle by the owner to his or her spouse;
- (b) upon the transfer of a motor vehicle to the personal representatives of a deceased owner;
- (c) where a motor vehicle is registered jointly in the names of two or more persons as owners, upon the transfer by any one of them of his interest in it to any other of them;
- (d) upon the transfer of a motor vehicle to the trustee in bankruptcy of the owner;
- (e) upon transfer of a motor vehicle by any body corporate to any other body corporate which is an associate of the first named body corporate, in the course of the transfer of all the assets of that body corporate to the associate body corporate:

Provided that the provisions of this paragraph shall not apply if a consideration for the transfer has been or is to be provided directly or indirectly by a person other than the associate body corporate or any body corporate which, at the time of the transfer, was an associate of either the transferor or the transferee.

(3) For the purposes of this section –

- (a) a body corporate means any body of persons incorporated by or under any written law;
- (b) a body corporate shall be deemed to be an associate of another body corporate if –

- (i) one of them is the beneficial owner of not less than ninety per centum of the issued share capital of the other; or
- (ii) not less than ninety per centum of the issued share capital of each of them is owned by a third body corporate.

Payment of tax on transfer Act No. 25 of 1997 s. 31 G.N. No.665 of 1998

**9.**-(1) The tax on transfer payable under section 8 shall be paid by the transferee to the licensing authority upon the completion of the transfer of the vehicle, and if it is not paid upon the completion of the transfer the transferee shall be liable to pay a penalty of a sum of money equal to twenty five per centum of the tax on transfer and a further penalty of ten per centum for each successive period of thirty days during which the tax on transfer remains unpaid.

(2) The Commissioner General may, in any case remit in whole or in part, any penalty, payable under this section.

(3) Where a transferee has, subsequent to becoming liable to pay tax on transfer or any penalty, transferred the vehicle to any other person, such first named transferee and the person to whom it is so subsequently transferred and any other subsequent transferee shall be jointly and severally liable to pay the tax on transfer and any penalty due in respect of the first mentioned transfer, or any portion of the tax or penalty remaining unpaid:

Provided that this subsection shall not apply in respect of any person enjoying an exemption in relation to the motor vehicle by virtue of an exemption under an order made under section 10.

Exemption

**10.**-(1) The Minister may, if he is satisfied that it is in the public interest so to do, by order published in the *Gazette* –

- (a) exempt any category of motor vehicles from tax on transfer;
- (b) exempt any person in respect of any category or number of motor vehicles transferred to him;
- (c) remit in part the tax on transfer payable under this Act in respect of –
  - (i) any category of motor vehicles;
  - (ii) any category or number of motor vehicles transferred to the person specified in the order.

(2) The Minister may, by order under subsection (1) authorise any person or body of persons, to perform, subject to such limitations and restrictions as he may impose, all or any of his functions under this section in relation to any region or district.

#### **PART IV GENERAL PROVISIONS**

Construction

**11.** In this Part, unless the context otherwise requires –  
 "appropriate tax" or "tax" means either the registration tax payable under Part II or the tax on transfer payable under Part III;  
 "motor vehicle" in relation to registration tax, means a motor vehicle to which Part II applies; and in relation to tax on transfer, means a motor vehicle to which Part III applies.

Recovery

**12.**-(1) Any tax or penalty payable by any person under the provisions

of tax and  
penalty  
G.N. No.665  
of 1998

of this Act shall be a debt due to the Government and may be recovered from the owner as a civil debt by a suit at the instance of the Commissioner General or any person authorised by the Commissioner General in that behalf.

(2) Without prejudice to the method of recovery of tax and penalties prescribed by subsection (1), where any amount of tax or penalty is due from any person, the Commissioner General may file in a court of a resident magistrate having jurisdiction over the area in which that person resides, carries on business or works for gain, a certificate stating –

- (a) the name and address of the person from whom that amount is due; and
- (b) the amount due,

and upon the certificate being lodged in the court that certificate shall be deemed to be a decree passed by the court against the person named in the certificate for payment by that person to the Government of the amount stated in the certificate together with interest on it at twelve per centum per annum from the date on which the certificate is filed until the date of payment, and every decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(3) The provisions of subsection (2) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(4) Every certificate filed in a court of a resident magistrate pursuant to the provisions of subsection (2) shall be conclusive evidence of the truth of the statements contained in the certificate.

Powers of  
licensing  
authority

**13.** It shall be lawful for the licensing authority –

- (a) to refuse to register a motor vehicle or a transfer until the appropriate tax has been fully paid;
- (b) to call for any evidence, by affidavit or otherwise, to satisfy himself –
  - (i) of the amount of the tax payable;
  - (ii) whether any vehicle, any person or any transaction is exempt from payment of any tax.

Receipt  
for tax

**14.** The licensing authority to whom any tax is paid under this Act shall give a receipt for it to the person paying the same:

Provided that where any payment is made by cheque the licensing authority may refuse to give the receipt until after the cheque has been duly honoured by payment.

Offences  
Act No. 25  
of 1997  
s. 32  
G.N. No.665  
of 1998

**15.** Any person who –

- (a) fails to make payment of any tax within thirty days from the date on which that payment is required to be made, or as the case may be, from the last day of the period during which the payment is required to be made;
- (b) for the purposes of evading the payment of any tax or penalty or the full amount of any tax or penalty, knowingly makes any false statement to a licensing authority;
- (c) for the purpose of evading the payment of any tax or penalty, or the full amount of any tax or penalty, makes, or procures any

other person to make any alteration to any identification mark on any motor vehicle or any part of it, or to any registration card, register, book or other document in relation to the motor vehicle or in which particulars of the motor vehicle have been entered, or utters any such card, register, book or other document;

- (d) being the owner of a motor vehicle in respect of which registration tax becomes payable under paragraph (b) or (c) of subsection (1) of section 4, fails to report to the licensing authority of –
  - (i) the expiry of the exemption to which the said paragraph (b) of subsection (1) of section 4 relates; or
  - (ii) the adaptation of a motor vehicle which is referred to in the said paragraph (c) of subsection (1) of section 4, within twenty-one days of the expiry or, as the case may be, adaptation;
- (e) with intent to evade payment of any tax or penalty, does any act or thing,

commits an offence and is liable, on conviction, to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding two years, or to both the fine and imprisonment and in addition the Commissioner General may cancel the registration of the motor vehicle in respect of which the offence has been committed.

Forfeiture  
Act No. 16  
of 1983  
s. 23

**16.**-(1) Where any person is convicted of an offence under this Act involving wilful non-payment or evasion of tax, the court convicting him shall in addition to any other penalty it may impose under this Act, order that the motor vehicle the tax in relation to which was not paid or was evaded be forfeited to the United Republic.

(2) Every motor vehicle forfeited under this section shall become the property of the United Republic and shall be disposed of in any manner which the Minister directs.

Power to  
inspect and  
detain  
vehicles Act  
No. 29  
of 1974  
Sch.  
G.N. No.665  
of 1998

**17.**-(1) The Commissioner General or any person authorised by the Commissioner General in that behalf or any police officer of or above the rank of an Inspector may inspect any vehicle and ask the person in charge of the vehicle any questions which may be necessary in order to ensure that the provisions of the Act and of any regulations made under it have been complied with.

(2) Where an officer exercising his powers under subsection (1) is satisfied that the provisions of this Act or of any regulations made under it have not been complied with in respect of the vehicle, he may seize and detain the vehicle until the provisions of this Act are complied with.

(3) Where the owner of a motor vehicle seized under the provisions of subsection (2) fails, within the period of six months from the date of such seizure, to pay the whole or any part of the tax and penalties due in respect of the vehicle, the Commissioner General may, at his discretion, cause the vehicle to be sold by public auction and where the vehicle is so sold or is sold in accordance with paragraph (a) of the proviso to this section, a certificate in writing signed by a licensing authority to the effect that the vehicle was sold pursuant to a direction given by the Commissioner General under this

subsection and was purchased by the person named in the certificate shall be conclusive evidence that the person so named in the certificate is the owner of the vehicle and has a lawful title to it as the owner:

Provided that –

- (a) the Commissioner General may, at his discretion, authorise the sale of the vehicle to a parastatal organisation or an Ujamaa village by a private tender at a price which, in the opinion of the Commissioner General, is a fair market price having regard to the vehicle's original cost, age and general condition and also to any taxes, fees and other charges payable in respect of it;
- (b) nothing in this subsection shall be construed as exempting any the purchaser from liability to pay any customs duty, value added tax, or other taxes and charges which would have been payable in respect of the vehicle by the owner upon sale by him of the vehicle to a purchaser in Tanzania.

(4) The proceeds of any sale under subsection (3) shall first be applied towards the payment of any tax, penalty, storage charges or other expenses payable in respect of the vehicle and the balance, if any, shall be paid to the owner of the vehicle:

Provided that if the owner fails to lodge with the Commissioner General or a licensing authority, within six months of the sale of the vehicle, a claim in writing for the payment, the sum shall be forfeited to the United Republic.

Power of entry, etc. G.N. No.665 of 1998

**18.** Where the Commissioner General or any person authorised by him in writing in that behalf or any police officer of or above the rank of Inspector has reason to believe that an offence under this Act or under any regulations made under it has been committed or is about to be committed and that the person whom he reasonably suspects of being involved in the offence is in any building or other place, he may, at all reasonable hours, enter that place or any part of it, interrogate any person found in that place and seize any book, register or document which, in his opinion, may be evidence of commission of, or of intent to commit, that offence and may retain the book, register or document until produced in court or, if not so produced, for a period not exceeding sixty days.

Obstruction of officers, etc.

**19.** Any person who –

- (a) obstructs any public officer in exercise of the powers conferred upon him by section 17 or section 18;
- (b) refuses to answer any reasonable question put to him by any public officer,

commits an offence and is liable on conviction to a fine not exceeding five thousand shillings.

Burden of proof

**20.** In proceedings for an offence under this Act or under regulations made hereunder, the burden to prove that–

- (a) he is exempt from payment of any tax;
- (b) that he has duly paid any tax; or
- (c) that by virtue of any provisions of this Act he, or the motor vehicle or the transfer in relation to which he is charged, is exempt from any tax,

shall lie on the accused.

Commissioner  
General may  
compound  
offences  
Act No. 16  
of 1983  
G.N. No.665  
of 1998

**21.**-(1) The Commissioner General may, where he is satisfied that any person has committed an offence under this Act, by order compound the offence by requiring that person to make payment of the sum of money which the Commissioner General may specify in the order:

Provided that –

- (a) that sum of money shall not be more than one hundred percent of the minimum fine provided for the offence, and shall be in addition to the whole of the amount of any tax or penalty due from that person;
- (b) the order in question shall specify the offence which the person connected committed;
- (c) the Commissioner General shall give to the person from whom he receives that sum of money a receipt for it;
- (d) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence, and requests the Commissioner General to deal with the offence under this section.

(2) Where an offence is compounded in accordance with the provisions of subsection (1) and any proceedings are brought against the offender for the same offence, it shall be a good defence for the offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1), he may, within thirty days of the order being made, appeal against that order to the High Court and the provisions of Part X of the Criminal Procedure Act shall apply *mutatis mutandis* to that appeal as if it were an appeal against sentence passed by a district court in the exercise of its original jurisdiction.

Cap. 20

Fees under  
Road Traffic  
Act  
Cap. 168

**22.** No person shall, by reason only of any tax under this Act, be deemed to be exempt from liability to pay any registration fee or transfer fee payable under the Road Traffic Act.

Regulations

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

Construction  
of First  
Schedule

**24.** For the purposes of the First Schedule to this Act –  
"a new vehicle" means a vehicle which prior to its first registration in Tanzania was not registered elsewhere, or which is first registered in Tanzania within one year after its having been registered for the first time outside Tanzania;  
"registration outside Tanzania" means the registration of the vehicle in the name of its owner (not being the manufacturer of the vehicle or his agent or any dealer in motor vehicles as such) in accordance with the law of any country:

Provided that where the Minister is satisfied that any motor vehicle has been in the possession of any person (other than the manufacturer of the vehicle or his agent or any dealer in motor vehicles as such) for a period of more than one year in any country under the law of which vehicles are not required to be registered in the name of the owner, he may deem that vehicle to

have been registered outside Tanzania for that period;  
"the appropriate percentage" in relation to paragraph (2) of the said Schedule shall be –

- (i) for the first year, *twenty per centum*;
- (ii) for the second year, *fifteen per centum*;
- (iii) for the third and each subsequent year, *ten per centum*;

"value" in relation to a motor vehicle means the current retail price (inclusive of customs duty) at Dar es Salaam of a vehicle of the current model of the same make, type and description or, as nearly as may be of the same type and description where the price cannot be ascertained with reasonable accuracy, the value as assessed by the licensing authority.

Repeals  
and  
amendments

**25.** [Repeals and amendments].

—————  
**FIRST SCHEDULE**  
—————

**RATES OF REGISTRATION TAX**

**(Section 4)**

Acts Nos:  
10 of 1974;  
10 of 1983;  
10 of 1987;  
17 of 1990;  
3 of 1993;  
16 of 1994;  
13 of 1996  
s. 37

- 1.** In the case of a new vehicle the registration tax shall be –
- (a) where the vehicle is a motor cycle, 15% of the value of the motor cycle;
  - (b) in any other case, where the maximum cylinder capacity of the vehicle –
    - (i) does not exceed 1200 c.c., 20% of the value of the vehicle;
    - (ii) exceeds 1200 c.c. but does not exceed 1500 c.c., 25% of the value of the vehicle;
    - (iii) exceeds 1500 c.c. but does not exceed 1750 c.c., 25% of the value of the vehicle;
    - (iv) exceeds 1750 c.c. but does not exceed 2000 c.c., 25% of the value of the vehicle;
    - (v) exceeds 2000 c.c. but does not exceed 2250 c.c., 30% of the value of the vehicle;
    - (vi) exceeds 2250 c.c., 40% of the value of the vehicle.

(2) In the case of a motor vehicle other than a new vehicle, the registration tax shall be the sum payable under paragraph (1) of this Schedule on a new vehicle of the same make, type or description (or as nearly as may be of the same type and description) less the appropriate percentage of that sum for each full year from the date when the vehicle was registered, either within Tanzania or outside Tanzania, for the first time.

Cap.148

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this Schedule, where value added tax under the Value Added Tax Act, has been paid in respect of a motor vehicle or where there exists an exemption order exempting a motor vehicle from value added tax, the registration tax payable in respect of that motor vehicle, notwithstanding the cylinder capacity of the motor vehicle shall be ninety thousand shillings (Shs. 90,000/=).

—————  
**SECOND SCHEDULE**  
—————

**RATES OF TAX ON TRANSFER**  
**(Section 8)**

- Acts Nos:                    **1.** In the case of a motor cycle, twenty-seven thousand shillings (Shs. 27,000/=).  
10 of 1983;  
2 of 1985;                    **2.** In the case of a motor vehicle of carrying capacity of up to three  
15 of 1985;                    tonnes, or sixteen passengers including the driver, the motor vehicle transfer  
3 of 1993;                    tax shall be the tax payable in accordance with paragraph (4) and in addition,  
16 of 1994;                    thirty thousand shillings.  
17 of 1995;  
13 of 1996  
s. 38
- Cap.148                    **3.** Notwithstanding paragraphs (1) and (2) of this Schedule, where  
value added tax under the Value Added Tax Act has been paid in respect of a  
motor vehicle or where there exists an exemption order exempting a motor  
vehicle from value added tax, the transfer tax payable in respect of that motor  
vehicle, notwithstanding the cylinder capacity of that motor vehicle, shall be  
fifty thousand shillings (Shs. 50,000/=).
- 4.** In the case of any motor vehicle of a carrying capacity exceeding  
three tonnes or sixteen passengers including the driver and the maximum  
cylinder capacity of which is within the range specified in the first column of  
the table below, the motor vehicle transfer tax shall be –
- (a) where the transfer takes place within three years immediately  
following that vehicle's first registration in Tanzania, the sum of  
money specified opposite to it in the second column of that table;
  - (b) where the transfer takes place after three years from the date of  
the first registration but within six years of it, the sum of money  
specified opposite to it in the third column of that table;
  - (c) where the transfer takes place after six years from the date of the  
first registration but within nine years of it, the sum of money  
specified opposite to it in the fourth column of that table;
  - (d) where the transfer takes place after nine years from the date of the  
first registration, the sum of money specified opposite to it in the  
fifth column of the table.
- [paragraph (3)]

TABLE OF RATES OF TAX ON TRANSFER								
FIRST COLUMN	SECOND COLUMN		THIRD COLUMN		FOURTH COLUMN		FIFTH COLUMN	
Range of Cylinder Capacity	Where transfer within three years		Where transfer after 3 years but within 9 years		Where transfer after 3 years but within six years		Where transfer after nine years	
	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
(i) Not exceeding 1200 c.c.	500	00	1.500	00	750	00	250	00
(ii) Exceeds 1200 c.c. but does not exceed 1500 c.c.	600	00	1.750	00	875	00	350	00
(iii) Exceeds 1500 c.c. but does not exceed 1750 c.c.	750	00	2.000	00	1.000	00	450	00
(iv) Exceeds 1750 c.c. but does not exceed 2000 c.c.	1.000	00	2.500	00	1.250	00	600	00
(v) Exceeds 2000 c.c. but does not exceed 2250 c.c.	1.250	00	3.000	00	1.500	00	750	00
(vi) Exceeds 2250 c.c.	1.500	00	5.000	00	2.500	00	1.250	00