

Ukerewe
(lindaendelea)

Meatu District Council (Service Levy)

GOVERNMENT NOTICE No. 384 published on 4/12/2009

THE LOCAL GOVERNMENT FINANCE ACT,
(CAP. 290)

BY-LAWS

Made under sections 7(1) and 16(1)

THE MEATU DISTRICT COUNCIL (SERVICE LEVY) BY-LAWS, 2009.

1. These By-laws may be cited as the Meatu District (Service Levy) By-laws, 2009. Citation

2. These By-laws shall apply throughout the area of the jurisdiction of the District Council and shall come into force on the date of its publication in the Government *gazette*. Application

3. In these By-laws, unless the context otherwise requires:- Interpretation

“Act” means the Local Government Finance Act;

“Accounting period” in relation to any person, means the period for which such person makes up the accounts of his business;

“Assessment” means any assessment of additional assessment of the levy made under this By-laws;

“Authority” means the Meatu District Council;

“Authorised Officer” means any employee of the authority duly authorised to administer these By-laws;

“Business” means any form of trade, profession or vocation but does not include employment;

“Director” means the Director of the Meatu District Council or any other person acting on his behalf;

“Business enterprise” means any corporate entity engaged in the economic activities consisting of industrial or agricultural production, distribution of goods or rendering of services and or commerce and includes importation of goods or services for sale;

“Final return of turnover” means any return of turnover to be furnished by an enterprise or agency after the end of the accounting period

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- under By-law 7 of these By-laws together with any document or particulars required to be furnished under these By-laws;
- "Levy" means the levy chargeable under By-law 4 of these By-laws;
- "Levy Collector" means any person appointed by the District Executive Director to collect levy under these By-laws;
- "Levy payer" means the resident business entity liable to pay the levy under these By-laws;
- "provisional return of turnover" means interim return of turnover required to be submitted during the accounting period of any business enterprise or agency under By-law 5 of these By-laws;
- "Resident business entity" means any corporate entity which ordinarily carries on business within the area of jurisdiction of the authority;
- "Returns" means reports, records or accounts or any information or particulars regarding the quantity and gross financial values of goods or services produced, distributed rendered and or for commercial.

PART II

ADMINISTRATION OF LEVY

Charge of
levy

4. There shall be levied and collected from every resident business enterprises or agency in each year of income a levy equal to zero point three per centum (0.3%) of the turnover in respect of all activities including manufacturing, processing, agricultural production, distribution of goods, rendering of services, commerce, importation of goods or services within the area of jurisdiction of the Authority.

Return of
informa-
tion or
particulars
of a
business
enterprise
or agency

- 5.-(1) For the purpose of ascertaining turnover, the Director may by notice in writing require a levy payer to furnish him with returns containing full particulars of his business activities including units and monetary values of goods or services produced, rendered, imported, distributed or sold for commercial purposes and financial statements within a reasonable time, not being less than thirty days from the date of such notice.

- (2) The Director may by notice in writing require any person in possession of any information or particulars in respect to any business enterprises or agency liable to pay the levy under these By-laws to furnish him with such information or particulars within reasonable time not being less than thirty days from the date of services of such notice.

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6. The Director may direct any authorised officer to enter into the premises of a levy payer for the purpose of making inquiries and examination of business records, books of accounts, financial statements and any other particulars as he/she may deem fit and just to conduct investigations for the purposes of ascertaining the true liability of any levy payer.

7. The Director may by notice in writing require any levy payer to submit business records, books of accounts, financial statements and any other particulars, as he may deem necessary with the view to obtaining information for the assessment or collection of the levy.

Submis-
sion

8. For the purposes of obtaining information under Section 7 or under the proceeding sections, the Director may require any person to attend before or an authorised officer at such time and place he may appoint.

Atten-
dance

9. Every levy payer shall be required to finish a provision return and pay the levy due and payable by the business enterprise or agency at the time specified as follows:-

Time to
pay
provi-
sional
levy

- (a) In the case of importers, within the time specified by the Commissioner of Customs but not later than the time of payment of customs and excise duties;
- (b) In the case of manufactures or processors within the time specified by Commissioner of Sales of VAT but not later than the time of payment of sales taxes or excise duties or VAT;
- (c) In any other case in four equal instalments with the first one is starting within three months from the beginning of the accounting period.

10.-(1) For the purpose of assessment, collection and recovery of provisional levy, the Director may appoint the Commissioner of Sales Tax or VAT, the Commissioner of Income Tax to assess, collect and pay the levy to the Authority within the prescribed period under By-law 10 and shall be as follows:-

Appoint-
ment of
levy
collector

- (a) In the case for the Commissioner for Customs the rate of the levy shall be point three per centum (0.3%) of the CIF value of the goods plus all import and excise duties;

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(b) In the case for the Commissioner of Sales Tax or VAT the rate of the levy shall at point three per centum (0.3%) of the ex factory price of the goods plus sales tax and excise duty.

(c) In the case of the Commissioner for Income Tax the rate shall be point three per centum (0.3%) of the turnover.

(2) For the purpose of assessing and collecting of final levy, the Director may appoint the Commissioner of Income Tax to assess and collect final levy thereon within the due date as specified under section 11 of these By-laws.

(3) Any levy payer who fails to remit the levy due from him shall be deemed to be the levy payer and become liable as if it were a debt due from him to the Authority and all collection and recovery measure shall apply to him.

(4) Without prejudice to paragraph 1 of section 11 the Director may appoint any resident business enterprise or agency to be the levy collector, and it shall be the duty of such resident business entity to:-

(a) Furnish any information or return required under these By-laws:

(b) Make a provisional or final assessment of the levy and make payment thereon within the due dates in one or four instalments as provided for under section 10(c) or paragraph (1) of section 13.

Duties of
a levy
collector

11. Every levy collector or any person, body, corporate appointed to be a levy collector shall prepare such return and within such time as may be specified by the Authority and shall:-

(a) Submit the return to the Director or to an authorised officer:

(b) Deposit with the authority the levy collected within the specified period.

Submis-
sion of
Final
Returns

12.-(1) Every levy payer or collector shall furnish a final return to the Authority within four months from the end of the accounting period to which the levy relates showing the total turnover and pay the levy there in one instalment.

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(2) Where a levy payer or collector has submitted the return to the Authorised officer, the authorized officer may:-

- (a) Accept the return and assess the levy basis thereof; or
- (b) If he has reasonable cause to believe that such return is not true and correct, determine, according to the best of his judgement, the amount of turnover of such levy payer and assess him accordingly.

(3) Where a levy payer has not delivered a return for any year of income whether or not he has been required by the Director to do so and the authorised officer considers that such levy payer is liable to the levy for that year of income, he may according to the best of his judgement determine the amount of the turnover of the levy payer, but the assessment shall not affect any liability otherwise incurred by such a levy payer under these By-laws in consequence of his failure to deliver such returns.

(4) The levy assessed under this By-law shall be due and payable within thirty days from the date assessment notice was served.

13.-(1) Any person who in relation to any year of income fails to furnish a return required by the By-laws within the specified period shall be surcharged with an additional levy equal to one point five per centum a month or five thousand shillings which ever is greater of the levy payable by him. Penalty

(2) Any person who in relation to any year of income omits from his return or makes any incorrect statement in relations to any matter affecting his liability to the levy shall, where, that omission or statement was due to any fraud or gross neglect, be charged with additional levy equal to fifty per centum of the difference between the levy and the return so submitted and the amount if the levy as determined.

14.-(1) Where the levy remains unpaid after the due date specified in these By-laws, surcharge of one point five per centum (1.5%) amount or part thereof shall accrue and become payable together with the principal sum. Com-
pound
surcharge
on unpaid
levy

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(2) The surcharge levy able under these By-laws shall be deemed to be the levy due payable and all collection and recovery measures shall apply to it as if it were the levy payable by the levy payer.

Summary
warrant of
attach-
ment

15.-(1) If after time fixed for the payment of any person fails to pay any rate due by him, it shall be competent for the council to cause a printed or written demand to be made upon such person to pay the amount stated who shall have had such demand delivered to him personally or left at his ordinary place of residence or place of business or offices and if he shall make default, it shall be competent for the local authority to apply to a competent magistrate having jurisdiction within the local authority for a summary warrant in the form contained in the schedule to these By-laws to recover the amount due from the person liable to pay the same, which warrant such magistrate shall grant on production of a list of the names and addresses of the persons so in default and the amount due by them with a certificate by the Director of the authority that they have been severally required to make payment of the said sum by notice as aforesaid and do not exceed the sum of rates fixed under these By-laws and every such warrant shall contain every authority and shall be executed in all respects as through it were both a warrant of attachment and a warrant of sale issued out by such court.

Civil debt
Cap. 33
R. E. 2007

(2) Notwithstanding the provisions of section 15(1) The Council shall recover any debt due under the Civil Procedure Code and shall accrue an interest at the prevailing bank rate.

PART III
OFFENCES AND PENALTIES

Failure to
comply
with
notice
etc.

16. Any person who without reasonable excuse:-

- (a) Fails to furnish a full and true return in accordance with these By-laws;
- (b) Fails to furnish, return, document, information, or any particulars required to be furnished to the Authority within the time prescribed as required by these By-laws;
- (c) Fails to keep records, books or accounts in accordance with the requirements of these By-laws;

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(d) Fails to produce any record or document for the examination in accordance with the requirements of any notice served on him under these By-laws, or

(e) Not being an authorised auditor or an authorised certified professional accountant or final return; commits an offence and is liable on conviction to a fine of not exceeding three hundred thousand shilling or imprisonment for twelve months or to both such fine and imprisonment.

17. Any person who without reasonable cause:

(a) Make false return by omitting or understanding therein, any turnover which should have been stated therein;

(b) Makes incorrect statement in relation to his liability;

(c) Gives any incorrect information in relation to any matter or things affecting the liability to levy of himself or any other person;

(d) Gives false information in relation to any matter or thing affecting his liability to the levy; or that of any other person;

(e) Prepares, maintains, or authorises the preparation or maintenance of, any false books of accounts or other records, or falsifies or authorises the falsification of, such books of accounts or records or;

(f) Make use of any fraud, or authorise the use of any fraud; commits an offence and is liable on conviction to a fine not exceeding 50,000/= (fifty thousand shillings) or imprisonment for twelve months or to both such fine and imprisonment.

Making
incorrect
or
fraudulent
returns

18. Any person who in any way obstructs or attempts to obstruct an officer of the Authority in the performance of his duties or in the exercise of his powers under these By-laws commits an offence and is liable on conviction to a fine not more than three hundred thousand shillings or imprisonment for twelve months or to both such fine and imprisonment.

Obstruc-
tion of
Officer

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Power of
the
Director
to
compound
offences

19. If any person commits an offence under these By-laws the Director may, compound such offence and order the person to pay that sum of money, as he thinks fit provided that amount shall not be below fifteen thousand shillings for each such offence.

SCHEDULE

Made under By-laws 16

FORM OF SUMMARY WARRANT ATTACHMENT AND SALE

To the Court Broker

This is to command you to attach the movable property of
As set forth in the schedule hereto, unless the sum of Tshs.
Being the rates due and owing by the said
Together with interest at the rate of one per centum for each month or part of a month
From the day of and the
costs of this attachment.

And after giving fourteen days notice by fixing the same to this Court House and after making due proclamation, to sell by auction the same or so much thereof as shall realise the sum of Tshs. together with such interest and the costs of attachment as aforesaid.

You are further commanded to return on or before the day of
With an endorsement certifying the manner in which it has been executed or the reason why it has not been executed.

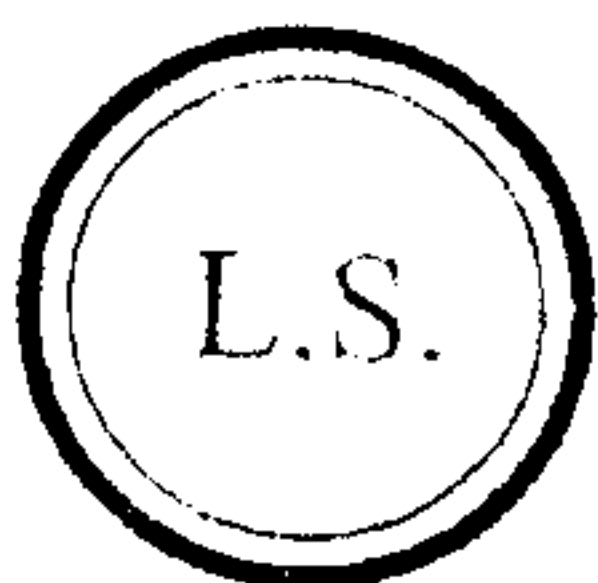
Given under my hand and the seal of the court, this day of

Magistrate

Wildlife Conservation (Declaration of Indema Society Authorized Association

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The Common Seal of the Meatu District Council was affixed to these By-laws in pursuance of a resolution of the Council passed at the meeting of the Council duly convened and held on 23rd April, 2009 and the same was affixed in the presence of:



PIUS ZENGO MACHUNGWA,
Chairman
Meatu District Council

ANDREW FRANCIS JUMA,
District Director
Meatu District Council

I APPROVE

Dodoma,
26th August, 2009

HON. MIZENGO P. K. PINDA (Mb.),
Prime Minister

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THE WILDLIFE CONSERVATION ACT
(CAP. 283)

ORDER

Made under section 29(1))

THE WILDLIFE CONSERVATION (DECLARATION OF INDEMA SOCIETY
AUTHORIZED ASSOCIATION) ORDER, 2009

1. This Order may be cited as the Wildlife Conservation (Declaration of INDEMA Society Authorized Association) Order, 2009.

Citation

2. The Association set out in the Schedule to this Order is hereby declared to be an Authorized Association to operate within the MAKAME Wildlife Management Area.

Declared
Associa-
tion