

**THE BUSINESS LICENSING ACT, 1972**  
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## THE UNITED REPUBLIC OF TANZANIA



No. 25 OF 1972

I ASSENT,

*Julius K. Nyerere*  
 President

17TH APRIL, 1967

**An Act to repeal and re-enact Trades Licensing Ordinance**

[1ST SEPTEMBER, 1972]

ENACTED by the Parliament of the United Republic of Tanzania.

**1.** This Act may be cited as the Business Licensing Act, 1972 and shall be deemed to have come into operation on the first day of September, 1972.

Short title  
and  
commence-  
ment

**2.**-(1) in this Act unless the context otherwise requires:-

"auxiliary business" means any business not specified in a business licence fee, which may be lawfully carried on under such licence by virtue of the provisions of section 4;

Interpreta-  
tion

"banker" means any person engaged in Tanganyika in the business of banking;

"broker" means a mercantile agent who in the ordinary course of his business is employed, in consideration of a fee, to make or conclude bargains and contracts for the purchase or sale of property or goods between other persons;

"building contractor" means a person who contracts to carry out any construction work where the cost under any such contract or series of contracts entered into with the same person (inclusive of labour and materials employed on such work whether they be supplied by the contractor or by some other person) exceeds the sum of four thousand shillings;

"business" means any form of trade, commerce, craftsmanship or specified profession carried on for profit or gain and to which the provisions of this Act apply;

"business licence" means a licence issued under this Act;

"calendar year" means the period of twelve months commencing on the 1st day of January in any year and expiring on the 31st day of December in that year;

"commercial traveler" means any person who not being ordinarily resident in Tanganyika, solicits orders for goods on behalf of other persons but does not include a person employed as a travelling salesman by a person licensed under this Act;

- "Commission agent" or "manufacturer's representative" means any person resident in Tanganyika who receives or orders from abroad goods on account of others, whether such goods are imported in his own name or not;
- "company" means a company incorporated under the Companies Ordinance or incorporated outside Tanganyika and authorized by that Ordinance to carry on business or to have a registered office in Tanganyika;
- Acts 1968  
No. 27 "cooperative society" means a co-operative society registered or deemed to be registered under the Co-operative Societies Act, 1968;
- "exportation" means exportation to any place outside Tanganyika;
- "hotel, boarding house or lodging house" means any premises in which not less than two rooms are furnished as bedrooms or sleeping rooms and are set apart for letting;
- "importation" means importation into Tanganyika;
- "licence fee" in relation to such business means the fee prescribed in the Schedule to this Act for a licence to carry on such business;
- "licensing authority" means a public officer or other authority authorized to grant business licences or business licences of any class or category;
- Acts 1968  
No. 28 "liquor licence" means a licence authorizing the sale of intoxicating liquors granted under the Intoxicating Liquors Act, 1968;
- "manufacturer" means any person engaged in the business of-
- (i) production of any article by the process of mechanical or chemical transformation of any inorganic or organic substance, whether such transformation is carried out by power driven machinery or by manual labour; or
  - (h) making, processing, altering, repairing or ornamenting any article; or
  - (iii) assembling component parts of manufactured products;
- "Minister " means the Minister for the time being responsible for finance;
- "parastatal organization" means-
- (a) a local authority;
  - (b) any body corporate established by or under any written law other than-
    - (i) a company registered under the Companies Ordinance;
    - (ii) the Tanganyika Law Society established by the: Tanganyika Law Society Ordinance;
  - (c) the Tanganyika African National Union or any body of persons, whether corporate or unincorporated, which is an organ of or is affiliated to the Tanganyika African National Union;
- Cap. 344
- (d) any trade union registered under the Trade Unions Ordinance;
- Cap. 381

- (e) any company registered under the Companies Ordinance if not less than fifty per centum of its share capital is owned by the Government or a parastatal organization or, in the case of a company limited by guarantee, if the amount which the Government or a parastatal organization which is a member has undertaken to contribute in the event of the company being wound up is not less than fifty per centum of the aggregate amount which all members of the company have undertaken to contribute; and references in this paragraph to parastatal organization include references to any such company;
- (f) any body of persons which in the opinion of the Minister, is established as an ujamaa village;

"Principal Secretary" means the Principal Secretary to the Treasury, and in relation to any function conferred upon the Principal Secretary by this Act, includes any person to whom he has, by writing, delegated such function;

"retail" means the habitual sale of goods direct to the consumer;

"shipping agent" means any person acting as an agent of a person carrying on shipping business in relation to such person's shipping business;

"shipping business" means the business of carrying passengers or goods overseas or coast-wise in mechanically propelled vessels;

"specified profession" means the profession of medical practitioner, dentist, veterinary surgeon, optician, chemist, pharmacist, lawyer, auditor, registered or chartered accountant, tax consultant, management consultant, estate agent, quantity surveyor, or engineer and includes-

- (a) any profession which no person can lawfully carry on unless he is registered by or under any written law;
- (b) any profession which the Minister may, by notice in the *Gazette*, declare to be a specified profession for the purposes of this Act;

"wholesale" means the habitual sale of goods to a trader for the purposes of resale.

(2) Where any person qualified to carry on any specified profession, other than that of a teacher or a nurse, is employed by any other person in any capacity which may require such employee to use his skill or knowledge as a person so qualified, such employee shall, for the purposes of this Act, be deemed to be carrying on the business for which he is so qualified.

(3) For the purposes of subsection (2) a person shall be deemed to be qualified to carry on a specified profession if he has been trained in the practice of such profession at any university or other institute of higher learning and has been awarded any degree, diploma, certificate or other award in relation to, or on the conclusion of, such training.

(4) For the purposes of this Act, the person carrying on business means-

- (a) where the business is being carried on by an individual, such individual;
- (b) where the business is being carried on by a body of persons, whether corporate or unincorporated, such body of persons:

Provided that where two or more persons carry on the business of a specified profession in partnership, each of such persons shall be deemed to be carrying on such business separately as an individual and the provisions relating to the requirement of a business licence shall apply to each of them accordingly-

(5) Any building or part of a building (including any out-house, shed or other structure, and also any part of land enclosed by a fence, howsoever constructed), which is used as an office, Shop, godown, store or warehouse or otherwise as a place where any business is normally carried on, or which is normally used by a person carrying on business for any purpose connected with his business shall, for the purposes of this Act be deemed to be a place where such business is being carried on:

Provided that-

- (a) any place only temporarily used by a person carrying on business for any specific purpose connected with the business shall be deemed not to be a place where such business is normally carried on;
- (b) where two or more separate portions of a building or two or more separate Places on the land comprised in the same right of occupancy granted, or deemed by any written law to have been granted, under the Land ordinance, are used by the same person for the purpose of, or -in connection with, the business carried on by him, such portions or, as the case May be, places shall, in relation to such business, be deemed to be One Place of business.

Cap. 113

Prohibition  
on  
carrying on  
business  
without  
licence

3.-(1) No person shall carry on in Tanganyika, whether as a principal or agent, any business unless-

- (a) he is the holder of a valid business licence issued to him in relation to such business; and
- (b) such business is being carried on at the place specified in the licence.

(2) No person shall carry on business at two or more places, unless he is the holder of a separate business licence issued to him in relation to such business for each of such place:

provided that, in any such case, if a valid business licence exists in respect of any of the places of business (hereinafter referred to as -the principal place of business") the holder shall be deemed not to have contravened the provisions of this subsection-

- (a) if such person holds in relation to such business a subsidiary licence in respect of the other place of business or if he carries on such business at two or more other places, each of such other places; or

(b) if no licence fee is prescribed for any subsidiary licence in relation to such business.

(3) Without prejudice to the provisions of any Other written law to the contrary, nothing in this section shall be construed as prohibiting the, carrying on, whether by the same person or by different persons, of two or more businesses at the same place if each such business is carried on under the authority of a valid business licence:

Provided that regulations made under this Act may provide that any business specified in such regulations shall not be carried on at any place where any other business or any business of a class or description specified in the regulations is also being carried on.

4.(I) A business licence shall authorize the holder to carry on, at the place specified therein, the business in relation to which it is granted and shall also be deemed to authorize such holder to carry on at such place any auxiliary business:

Extent of  
authority of  
business  
licence

Provided that: -

(a) a licence for the business of a banker or for shipping, lighterage or stevedoring business shall be deemed not to authorize the holder to carry on any auxiliary business;

(b) no person shall carry on any business referred to in paragraph (a) of this proviso unless he is authorized to do so by licence issued in relation to such business;

(c) no licence issued under this Act shall be deemed to authorize the carrying on, as an auxiliary business, of any business which can be lawfully carried on only if a licence, permit or other authority is granted by or under any other written law-

(d) no business the licence fee in respect of which is required to be assessed on an annual turnover may be carried on as an auxiliary business under a licence for a business the licence fee in respect of which is not required to be so assessed;

(e) no business for which a licence fee of a specified amount is payable may be carried on or as an auxiliary business under a licence for a business the licence fee in respect of which is required to be assessed on an annual turnover;

(f) no person shall under the authority of any business licence carry on any auxiliary business the licensing authority in respect of which is a local authority unless the licence so held by the holder is in relation to a business in respect of which the same local authority is the licensing authority;

(g) no licence granted under this Act shall have the effect of authorizing any person to carry on any business prohibited by any other written law or of exempting any person from compliance with any condition, limitation or other requirement imposed or prescribed by any other written law in relation to such business.

(2) For the purposes of this section "auxiliary business" means a business-

(a) which is not specified in the licence granted; and

(b) if a separate licence had been applied for such business, the licence fee payable for such licence would not have exceeded the licence fee payable for the licence granted.

(3) Where in relation to any licence granted under this section any business was an auxiliary business at the time when such licence was granted, the business shall continue to be deemed to be an auxiliary business in relation to such licence for the period of validity of the licence, notwithstanding any increase in the licence fee for a business licence to carry on such auxiliary business.

Application of this Act	5,(1) This Act shall apply to all businesses other than:-
	(a) the business of farming, raising of cattle or other stock, market gardening, or dairy farming;
	(b) the business of selling, either by retail or wholesale, by any person carrying on any business specified in paragraph (a), where such business of selling is confined to the produce of his own farm or estate;
Cap. 302	(c) the business of a trophy dealer duly licensed to carry on such business under the Fauna Conservation Ordinance;
Cap. 207	(d) the business of an itinerant trader duly licensed to carry on such business under the Itinerant Traders Ordinance;
Acts 1968 No. 28	(e) the business of selling intoxicating liquors, where the person carrying on such business holds a valid licence granted to him under the Intoxicating Liquors Act, 1968;
Cap. 123 Cap. 399	(f) the business of mining where the person carrying on such business holds a valid licence granted to him under the Mining Ordinance or the Mining (Mineral Oil) Ordinance;
	(g) any business in respect of which no licence fee is payable under the Schedule to this Act.
	(2) The Minister may, by order in the <i>Gazette</i> , exempt from the provisions of this Act—
	(a) any business or any category of businesses;
	(b) any person carrying on any business or any category of such persons.
	(3) No business licence under this Act shall be required or be necessary for the carrying on of any business-
	(a) to which, by virtue of the provisions of subsection (1), this Act does not apply; or
	(b) which is exempt from the provisions of this Act by an Order under subsection (2); or
	(c) which is being carried on by any person to whom an order made under subsection (2) applies.
	(4) Nothing in this section shall be construed as exempting from the provisions of this Act any business to which subsection (3) does not apply and which is carried on together with any business to which that subsection applies.
Licensing authority	6,-(1) The Minister may, by notice in the <i>Gazette</i> , appoint any public officer or any authority to be a licensing authority either generally or in relation to any area or in relation to the businesses or categories of businesses specified in such order.

(2) Where a local authority or other parastatal organization is appointed a licensing authority, the Minister may, by order in the *Gazette*, direct that such authority or organization, subject to such conditions, limitations and restrictions as may be specified in the order, retain for its own use the whole of the licence fees collected by it in respect of business licences issued by it, or such portion thereof as may be specified in the order.

7. Every business licence granted under this Act shall expire on the thirty-first day of March next following the date of issue.

Validity of  
licence

8.-(1) The fee for a business licence for a business described in the first column of the Schedule to this Act shall be of such amount or of an amount calculated at such rate as is specified opposite thereto in the second column of the said Schedule and the fee for a subsidiary licence for such business shall be of such amount or of an amount calculated at such rate as is specified opposite thereto in the third column of the said Schedule.

Licence  
fees

(2) Where a licence is granted on or after-

- (a) the thirty-first day of July, in any year and before the thirty-first day of December in that year, the licence fee payable shall be two-thirds of the fee which is payable under subsection (1);
- (b) the thirty-first day of December in any year, the licence fee payable shall be one-third of the fee which is payable under subsection (1):

Provided that this subsection shall not apply where the licensing officer is satisfied that the person applying for the licence was carrying on the business in contravention of the provisions of section 3 for a period exceeding thirty days immediately preceding the date on which an application for such licence was made.

(3) The Minister may, by order under his hand, remit in part the licence fee payable by the person specified in the order in respect of the business licence described in such order.

9.-(1) This section shall apply to persons belonging to specified professions and to building contractors.

Temporary  
licences  
for non-  
residents

(2) No person to whom this section applies and who is not ordinarily resident in the United Republic shall, in Tanganyika-

- (a) in the case of a person belonging to a specified profession, render any professional services, which he is qualified to render by virtue of being a member of such profession;
- (b) in the case of a building contractor, carry out any work of, or relating to; the construction of a building;
- (c) in the case of a commercial traveller carry on the business of a column of the said Schedule,

unless such person is-

- (i) the holder of a valid business licence in respect of the specified profession or, as the case may be, the business of building contractor; or
- (ii) exempted by or under this Act from the requirement to take out such licence; or

(iii) the holder of a valid temporary licence granted to him in relation to the business of such specified profession or, as the case may be, the business of a building contractor.

(3) A temporary licence may be issued to any person to whom this section applies on payment of a fee-

- (a) in the case of a specified profession, of five hundred shillings;
- (b) in the case of a building contractor, of seven hundred and fifty shillings;
- (c) in the case of a commercial traveller, of one hundred and twenty shillings.

(4) Every temporary licence granted under this section shall be valid for a period of thirty days from the date of issue or such longer period as the Principal Secretary may in any case direct.

(5) The holder of a temporary licence shall be entitled, during the period of validity of such licence, to carry on the business specified in such licence and any auxiliary business to the same extent as the holder of a corresponding business licence.

Penalty for failure to take out licence in time

**10.-**(1) Any person who, being required by this Act to take out a business licence, fails to take the licence within twenty-one days from-

- (a) in the case of a person whose business licence has expired, the date on which such licence expired; or
- (b) in the case of a person who has first commenced the carrying on of business, the date on which he commenced the carrying on of the business,

shall be liable to pay, in addition to the licence fee, a penalty of fifty per centum of such fee.

(2) The licensing authority may, in any case, remit in whole or in part the penalty payable under this section if in his opinion it is equitable and just so to do.

Application for licences

**11.-**(1) Every application for a business licence shall be in such form as may be prescribed.

(2) Every such application shall be signed in such manner and by such person or persons as may be prescribed.

Persons ineligible to hold business licence

**12.-**(1) A licensing authority shall not grant a business licence-

- (a) to any person who -is under the apparent age of eighteen years;
- (b) in the case of a business which can not be lawfully carried on without a licence, permit or other authority granted under any other written law, unless the person applying for a business licence satisfies the licensing authority that he is the holder of a valid licence, permit or other authority granted to him under such other written law;
- (C) to any person disqualified to hold such business licence by virtue of an order or direction made or given under the provisions of this Act;

- (d) in the case of a business licence applied for by a person who is not a citizen of the United Republic, unless the licensing authority is satisfied that such person is lawfully present in Tanganyika and is authorized to carry on such business by a valid permit or pass issued to him under the Immigration Act, 1972. Acts 1972 No.8
- (2) Where a licensing authority has, by oversight or in error, granted any licence contrary to the provisions of this section, he may call upon the person to whom it was granted to surrender the same for revocation.
- 13.** The President may, if he is of the opinion that it is in the public interest so to do, by order in the *Gazette*- Directions by President
- (a) restrict the number of business licences of any class which may be granted in any area;
- (b) limit the grant of any class of business licences in any area to any parastatal organization.
- 14.**-(1) Every person who is granted a business licence shall exhibit the same in a conspicuous place in the premises where the business is carried on. Exhibition of business licence
- (2) This section shall not apply to a temporary licence granted under section 9.
- 15.** The Principal Secretary, a licensing authority, any public officer authorized in that behalf by a licensing authority or a police officer of or above the rank of Inspector may enter on any premises on which he may reasonably suspect any person of carrying on any business and may require such person to produce to him the business licence, if any, granted to such person. Power of inspection
- 16.** A licensing authority shall, on payment to him of the prescribed fee and upon being satisfied that the holder has or is about to move his place of business to some other place, endorse on the licence a description of such other place. Endorsement of change of address
- 17.**-(1) Any person who- Offences
- (a) carries on business without being the holder of a valid licence or, in cases to which section 9 applies, a valid temporary licence authorizing him to carry on such business;
- (b) carries on business at any place not specified in a valid business licence or a subsidiary licence granted to him in respect of such business in contravention of the provisions of section 3;
- (c) fails to exhibit as required by section 14 any business licence granted to him;
- (d) fails to produce a business licence upon being required to do so under section 15;
- (e) fails to surrender a business licence granted to him when called upon to do so under section 12;
- (f) in or in relation to any application for a licence makes any statement which is false in any material particular;
- (g) being the holder of a business licence to which conditions have been annexed under this Act, fails to comply with any such condition-
- (h) with intent to evade the payment of the full licence fee wilfully does or omits to do any act or thing,

shall be guilty of an offence and shall be liable on conviction to, a fine not exceeding fifteen thousand shillings or to a term of imprisonment not exceeding two years or to both such fine and imprisonment.

(2) In any proceedings for an offence under paragraph (a) of subsection (1) if the accused satisfies the court that the date on which it is alleged he committed the offence was within twenty-one days from the date on which the business licence previously held by him expired or, as the case may be, the date on which he first commenced his business, the maximum penalty to which he may be sentenced shall be a fine of two thousand shillings.

Burden of proof

**18.** In proceedings for an offence under section 17 the burden to prove that-

- (a) at the relevant time he held a valid business licence in respect of the business specified in the charge;
- (b) he is exempt from the requirement of taking out a business licence in respect of such business,

shall be on the accused.

Liability of officers where offence committed by corporation

**19.** Where any offence under this Act or under any regulations made hereunder is committed by a body of person then, as well as such body of persons, any person, who at the time of the commission of the offence was concerned, as a partner, director or an officer, with the management of the affairs of such body of persons, shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves to the satisfaction of the court that he had no knowledge, and could not by the exercise of reasonable diligence have had knowledge, of the commission of the offence:

Provided that in the case of a partnership firm, each and every partner shall, unless he proves the contrary to the satisfaction of the court, be presumed to be concerned in the management of the affairs of the firm.

Compounding of offences

**20.**-(1) The Principal Secretary may, if he is satisfied that a person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that-

- (a) such sum of money shall not be less than one hundred shillings and not more than ten thousand shillings; and
- (b) the power conferred by this section shall be exercised only where the person admits in writing that he has committed the offence, and agrees in writing to the offence being dealt with under this section; and
- (c) the person exercising the power conferred by this section shall give the person from whom he receives such sum of money, a receipt therefor.

(2) Where an offence under this Act or under any regulations made hereunder is compounded in accordance with the provisions of subsection (1) and proceedings, are brought against the offender for the same offence, it shall be a good defence if such offender 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 such order being made, appeal against such order to the High Court, and the provisions of Part X of the Criminal Procedure Code shall apply, *mutatis mutandis*, to every such appeal as if it was an appeal against sentence passed by a district court in the exercise of its original criminal jurisdiction.

**21.-**(1) Where the Principal Secretary is satisfied that any person who is the holder of a business licence granted to him under this Act has been convicted by any court of-

- (a) any offence involving moral turpitude-, or
- (b) any offence against decency or morality; or
- (c) any offence against national security; or
- (d) any offence against national economy; or
- (e) any offence involving non-payment or evasion of any tax, duty or levy payable under any written law; or
- (f) any offence under the Price Control Ordinance, the Textiles (Price Stability) Act, 1970, the Duties and Taxes (Prevention of Price increases) Act, 1970 or the Locally Manufactured Products (Price stability) Act, 1972;
- (9) any offence under this Act or under any regulations made under this Act, other than an offence dealt with under subsection (2) of section 17,

he may, at any time within twelve months of such conviction, by notice 'in writing, revoke the business licence granted to such person.

(2) Where a business licence granted to any person is revoked under subsection (1) the Principal Secretary may, by same or any subsequent notice, disqualify such person from carrying on in Tanganyika any business or any class of businesses specified in such notice for a period not exceeding three Years from the date of such notice.

(3) The powers conferred upon the Principal Secretary by this section may be exercised by him in relation to a holder of a business licence in any case where the person convicted of the offence was not such holder of the business licence but was, at the relevant time, a director, officer or an employee of such holder, and the Principal Secretary is satisfied that the holder of the licence received a pecuniary or other benefit or advantage out of such offence or that the offence was committed with his consent or knowledge.

(4) Any person-

- (a) whose licence has been revoked under this section, carries on business without a valid licence; or
- (b) who has been disqualified from carrying on any business carries on such business during the continuance of such disqualification or during such period obtains a business licence to carry on such business without disclosing to the licensing authority the fact that he is so disqualified,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding thirty thousand shillings or to imprisonment for a term not exceeding five years or to both such fine and imprisonment.

Revocation,  
suspension  
and  
disqualifica-  
tion

Cap 309  
Acts, 1970  
No. 13  
Acts, 1970  
No. 14

(5) The Principal Secretary may at any time cancel, modify or amend any notice given by him under this section.

(6) For the purposes of this section-

- (a) where an offence under this Act has been compounded in accordance with the provisions of section 20, the offender shall be deemed to have been convicted of such offence by a court;
- (b) any revocation of licence or disqualification from carrying on business effected or imposed under this section following conviction of any person of any offence, shall cease to take effect upon such person being acquitted of such offence on any appeal, unless the appellate court has substituted for the conviction for such offence a conviction for any other offence to which subsection (1) applies.

Appeals

**22.**-(1) Any person aggrieved by-

- (a) any refusal by a licensing authority to grant a business licence; or
- (b) a revocation of a business licence by a licensing authority under subsection (2) of section 12; or
- (c) a revocation of a business licence by the Principal Secretary under section 21; or
- (d) any disqualification imposed by the Principal Secretary under section 21,

may appeal against such refusal, revocation or disqualification, as the case may be, to the Minister within such time and in such manner as may be prescribed.

(2) The Minister may appoint an Appeals Committee of two or more persons, or two or more such Appeals Committees, to advise him on appeals under this section.

(3) The Minister may, by notice in the *Gazette*, delegate, subject to such limitations and restrictions as he may specify, his functions under this section to an Appeals Committee.

(4) Where an Appeals Committee's function is to advise the Minister on any appeal, the Minister shall not be bound to accept any such advice tendered to him

Appeal in relation to licence fee

**23.** Where any person is aggrieved by the assessment by a licensing authority of any licence fee he may, within such time and in such manner as may be prescribed, appeal there against to the Principal Secretary.

Revocation and disqualification by Minister

**24.**-(1) The Minister may, after consultation with the Attorney-General and with the consent of the President, by order under his hand-

- (a) revoke any business licence granted to any person; or
- (b) disqualify any person from carrying on any business, or any class or category, specified in the order,

if in his opinion it is in the public interest so to do.

(2) Where an order under subsection (1) has been made in relation to any person the provisions of subsection (4) of section 21 shall apply to such person as if references therein to revocation and disqualification were references to revocation and disqualification under this section.

(3) Where in any proceedings, whether civil or criminal, an order under this section is produced the court shall presume that it was made after consultation with the Attorney-General and with the consent of the President.

**25.** Every decision-

Finality of decisions

- (a) of a licensing authority under section 12;
- (b) of the Principal Secretary under section 21;
- (c) of the Minister, or of an Appeals Committee exercising the functions of the Minister under section 22, on any appeal under that section;
- (d) of the Principal Secretary on an appeal under section 23;
- (e) of the Minister under section 24;

shall, subject to any provisions of this Act providing for an appeal from such decision and subject to the provisions of section 26, be final and conclusive and shall not be subject to review by any court.

**26.** Where by this Act any person is empowered to revoke any business licence or to impose any disqualification on any person in relation to the carrying on of any business, such person shall be deemed to have the power to remove, modify or lift such revocation or disqualification.

Power to include power to cancel revocation

**27.**-(1) The Minister may make regulations for the better carrying out of the purposes and provisions of this Act, and without prejudice to the generality of the foregoing may make regulations-

Regulation

- (a) providing for conditions which shall be deemed to be annexed to business licences or to business licences of any class or category;
- (b) providing for the issue of a duplicate licence where the original is lost or destroyed;
- (c) requiring persons holding business licences to submit such particulars and returns in such manner as may be prescribed;
- (d) providing for any thing or matter which may be prescribed or provided for by regulations.

(2) Where a local authority is the licensing authority for any class of businesses, such authority shall have power to make, with the consent of the Minister, by-laws or regulations providing for any matter which may be provided for by regulations made under section (1).

**28.** Regulations made under this section may contain penalties for the breach thereof of a fine not exceeding ten thousand shillings or of imprisonment for a term not exceeding one year, or of both such fine and such imprisonment.

Penalties for offence under regulations

Rules  
regulation  
and construc-  
tion of  
schedule

**29.**-(1) Where the licence fee for any business licence is required to be assessed by reference to the annual turnover, the expression "annual turnover" shall mean all sums received and receivable in the course of the business by the person carrying on such business during the calendar year immediately preceding the date on which the last business licence held by him expired.

(2) Where the holder of a business licence carries on two or more businesses whether at the same place of business or at different places, the expression "annual turnover" shall refer to the turnover in relation to all such businesses notwithstanding that any such business is a business to, which this Act does not apply, or is an auxiliary business, or is a business which can be carried on without a valid business licence or is a business in respect of which a separate business licence or a subsidiary licence has been, or is required to be, taken out.

(3) Where in any case the licensing authority is satisfied that the person applying for a licence carried on such business for only a portion of the calendar year immediately preceding the date on which the last business licence held by him expired, the annual turnover shall be deemed to be the amount arrived at by multiplying the actual turnover by twelve and dividing the result by the number of completed months during which such business was actually carried on.

(4) Where a person applies for a business licence the licence fee payable in respect of which is required to be assessed by reference to the annual turnover and the licensing authority is satisfied that such person did not at any time within the calendar year immediately preceding the date of such application carry on such business, the licensing authority may grant him a licence upon payment by such person of a licence fee of one hundred shillings, or, in the case of a building contractor, two thousand shillings:

Provided that where in any such case if the licence fee for any licence applied for by such person in respect of any period commencing on a day following the expiry of such licence granted to him under this subsection is assessed at more than one hundred shillings or, in the case of a building contractor, two thousand shillings, the licensing authority shall refuse to grant such person such licence applied for unless such person pays to the licensing authority in respect of such previous licence-

- (a) where such previous licence was applied for and granted in respect of any period commencing on or after the first day of September in any year, the difference, if any, between one-half of the licence fee payable in respect of the licence so applied for and one hundred shillings or, as the case may be, two thousand shillings;
- (b) in any other case, the difference between the licence fee payable in respect of the licence so applied for and one hundred shillings or, as the case may be, two thousand shillings.

(5) Where in any case the licensing authority is satisfied that the amount of the annual turnover in respect of which a licence fee was assessed for any year was smaller than the actual amount of such turnover, it shall be lawful for the licensing authority to assess licence

fee in respect of such actual turnover and call upon the holder of the licence to pay the excess together with a penalty on such excess assessed in accordance with the provisions of section 10, within such time as the licensing authority may specify.

(6) Where any person who, upon being called upon to pay any excess or penalty under subsection (5), fails to pay the same or any part thereof within twenty-one days of the expiry of the date or period specified in the notice given by the licensing authority, the Principal Secretary may revoke his licence, and all the provisions of this Act which apply to revocation of a licence under subsection (1) of section 21 shall apply to a revocation of licence under this subsection.

(7) A technical assistance officer assigned to render services to the Government, the Community, any Corporation within the Community, a parastatal organization or a co-operative society shall, for the purposes of the Schedule to this Act, be deemed to be in the full-time employment of the Government, the Community, the Corporation within the Community, the parastatal organization or the co-operative society, as the case may be.

(8) In this section "technical assistance officer" shall have the meaning assigned to that expression by the Personal Tax Act, 1967.

**30.** The Trades Licensing Ordinance is repealed.

**31.**-(1) In this section-  
effective date" means the first day of September, 1972;  
"the Ordinance" means the Trades Licensing Ordinance.

(2) Notwithstanding the repeal of the Ordinance every trade licence granted before the effective date shall, on and after the effective date, be deemed to be a business licence issued under this Act and shall take effect accordingly:

Provided that all the licences to which this subsection applies shall expire on the thirty-first day of March, 1973.

(3) On or after the effective date no person shall carry on any business unless he holds a valid business licence granted under this Act or a valid licence granted under the Ordinance, and is authorized, by virtue of being such holder, to carry on such business.

(4) Where by virtue of any written law (other than an order made under section 4 (2) of the Ordinance) any business was exempt from the provisions of the Ordinance or any person was exempt from the requirement of taking out a licence under the Ordinance, such business or, as the case may be, such person shall continue to enjoy similar exemption in relation to this Act until the thirty-first day of March, 1973 but shall hereafter cease to enjoy such exemption unless a similar exemption is accorded in respect of such business or to such person by this Act or by an order made under this Act.

**32.** The Minister may, at any time before or within six months of the effective date, by order published in the *Gazette*, make such further transitional and saving provisions consequent upon the repeal and replacement of the Ordinance by this Act as he may consider necessary.

Acts, 1972  
No. 46.

Repeal

Savings and  
transitional  
provisions

Minister may  
make further  
transitional  
provisions

## SCHEDULE

COLUMN 1	COLUMN 2	COLUMN 3
<i>Description of Business</i>	<i>Licence Fee</i>	<i>Fee for Subsidiary Licence</i>
	Shs. Cts.	Shs. Cts.
(a) The business of a commission agent, manufacturer's agent or estate agent ... ..	1,000 00	250 00
(b) The business of a broker ... ..	400 00	NIL
(c) Banking business ... ..	6,000 00	2,000 00
<i>(Note:-</i>		
No licence fee shall be payable in respect of any mobile agency of a banker, where a fee for the principal place of business has been paid).		
(d), Insurance business or the business of a Building Society or of an investment society or company ...	2,000 00	11000 00
(e) The business of an insurance agent ... ..	1,000 00	500 00
(f) Shipping business ... ..	3,000 00	1,000 00
(g) The business of shipping agency ... ..	500 00	200 00
(h) The business of lighterage or stevedoring:		
(i) If carried on at Dar es Salaam ... ..	3,000 00	NIL
(ii) If carried on at Tanga ... ..	2,000 00	NIL
(iii) If carried on at Lindi ... ..	500 00	NIL
(iv) If carried on at Mtwara ... ..	1,000 00	NIL
<i>(Note:-If a person carries on such business at two or more ports specified above he shall be deemed to have a principal place of business at each such port).</i>		
(i) Hotel, boarding house or lodging house business:		
(i) If holding a liquor licence in respect of the premises ... ..	400 00	300 00
	plus Shs. 151- for each bedroom in such premises set aside for the accommodation of guests.	plus Shs. 151- for each bedroom in such premises set aside for the accommodation of guests.
(ii) If not holding a liquor licence in respect of the premises ... ..	50 00	(Same as for licence in respect of principal place of business).
	plus Shs. 10/- for each bedroom in such premises set aside for the accommodation of guests.	plus Shs. 10/- for each bedroom in such premises set aside for the accommodation of guests.

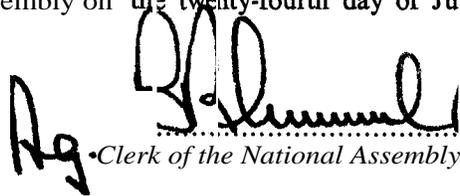
## SCHEDULE-contd.

COLUMN 1	COLUMN 2	COLUMN 3
<i>Description of Business</i>	<i>Licence Fee</i> Shs. Cts.	<i>Fee for Subsidiary Licence</i> Shs. Cts.
(j) The business of exportation of cattle ... ..	500 00	150 00
(k) The business of a commercial traveller ... ..	500 00	NIL
(l) The business of a travel agent ... ..	2,00000	1,000 00
(m) The business of electricity distributor ... ..	5,000 00	200 00
(n) The business of transporting passengers or goods by air ... ..	2,000 00	200 00
(o) The business of a specified profession:		
(i) If in the full time employment of the Government, the Community, a co-operative society or a parastatal organization ... ..	NIL	NIL
(ii) In any other case ... .. <i>(Note:-A person carrying on the business of a specified profession as an employee shall not be required to take out a subsidiary licence by reason only of his being employed at two or more places of the business of his employer.)</i>	2,000 00	200 00
(p) The business of a building contractor:		
(i) if the annual turnover does not exceed Shs. 100,000/- ... ..	500 00	100 00
(ii) if the annual turnover exceeds Shs. 100,000/- but does not exceed Shs. 500,000/- ... ..	11000 00	200 00
(iii) if the annual turnover exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/- ... ..	2,000, 00	300 00
(iv) if the annual turnover exceeds Shs 000,000/- but does not exceed Shs. 2,500,000/- ... ..	3,000 00	400 00
(v) if the annual turnover exceeds Shs 500,000/- but does not exceed Shs. 5,000,000/- ... ..	4,000 00	500 00
(vi) if the annual turnover exceeds Shs. 5,000,000/-	5,000 00	700 00
(q) Any other business, not specifically provided for in this Schedule:		
(i) if the annual turnover does not exceed Shs. 100,000/- ... ..	100 00	25 00
(ii) if the annual turnover exceeds Shs. 100,000/- but does not exceed Shs. 250,000/- ... ..	500 00	125 00
(iii) if the annual turnover exceeds Shs. 250,000/- but does not exceed Shs. 500,000/- ... ..	11000 00	250 00
(iv) if the annual turnover exceeds Shs. 500,000/- but does not exceed Shs. 1,000,000/- ... ..	1,500 00	375 00

## SCHEDULE-contd

COLUMN I	COLUMN 2	COLUMN 3
<i>Description of Business</i>	<i>Licence Fee</i>	<i>Fee for Subsidiary Licence</i>
	Shs. Cts.	Shs. Cts.
(v) if the annual turnover exceeds Shs 1,000,000/- but does not exceed Shs. 2,500,006/-... ..	2,000 00	500 00
(vi) if the annual turnover exceeds Shs 500,000/- but does not exceed Shs. 5,000,0001- - ..	3,000 00	750 00
(vii) if the annual turnover exceeds Shs 000,000/- but does not exceed Shs. 7,500,000/- - ..	4,000 00	1,000 00
(viii) if the annual turnover exceeds Shs. 7,500,000/-	5,000 00	1,250 00

Passed in the National Assembly on the twenty-fourth day of July, 1972.

  
 Ag. Clerk of the National Assembly