

CHAPTER 190

THE REVENUE (COLLECTION BY STAMPS) ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

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CHAPTER 190

THE REVENUE (COLLECTION BY STAMPS) ACT

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

[27th October, 1922]

[R.L. Cap. 190]

Ord. No.
30 of 1922

Short title **1.** This Act may be cited as the Revenue (Collection by Stamps) Act.

Interpretation **2.** In this Act, the expression “revenue” includes any duty, revenue, fee, fine, or penalty which may be payable to the Government, or to any Government department, court, or person on behalf of the Government.

Power to require revenue to be paid by means of stamps **3.**—(1) The Minister responsible for finance, may, if he thinks fit, by regulations published in the *Gazette*, require any revenue to be paid, wholly or in part, by means of stamps, either adhesive or impressed, of such description or design as may be specified in the regulations.

(2) The regulations under subsection (1) may prescribe the manner in which stamps are to be used for the payment of any revenue, and, in particular, to what document, when, and by whom any stamp used for such purpose is to be affixed or cancelled.

(3) A person who contravenes any regulation made under this Act shall, unless a lesser penalty is prescribed by such regulation, be liable to a fine not exceeding fifty pounds or its equivalent in Tanzanian shillings.

(4) Where regulations under this Act require any tax to be paid by means of stamps affixed to or impressed on any document, then, unless the regulations otherwise provide

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and subject to any such regulations, the Stamp Duty Act, as amended by any subsequent enactment, shall apply to such document as if it were specified in the Schedule to that Act as an instrument chargeable with a stamp duty equal to the amount of the revenue.

Revenue to be
calculated to
nearest five cents

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

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