

THE LAND (RENT AND SERVICE CHARGE) ACT, 1974

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THE UNITED REPUBLIC OF TANZANIA



No. 19 OF 1974

I ASSENT,

Julius K. Nyerere
 President

20TH AUGUST, 1974

An Act to provide for the levying and collection of Rent and Service Charge in respect of lands held under Rights of Occupancy

[1st JULY, 1974]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY

1.-(1) This Act may be cited as the Land (Rent and Service Charge) Act, 1974.

Short title
and
commence-
ment

(2) This Act shall be deemed to have come into operation on the 1st July, 1974.

2.-(1) In this Act, unless the context otherwise requires-
 "agricultural land" means any land used for agriculture, horticulture,
 or forestry;

Interpreta-
tion

"the Appeals Tribunal" means the Appeals Tribunal established by
 section 14 of this Act;

"Commissioner" means the Commissioner for Land Rents and Service
 Charges appointed by section 3;

"Director" means the Director of Land Development Services;

"due date", in relation to land rent means the date on or before which
 such rent is payable under section 9;

"economic value" in relation to any land means the economic value of
 the land determined in accordance with the provisions of this Act:

- "land" any parcel of land held or deemed by any written law to be held under a right of occupancy granted under the Land Ordinance;
- Cap. 113 "land rent" means the land rent and service charge payable under this Act;
- "Minister" means the Minister for the time being responsible for finance;
- "occupier" in relation to any land, means the person in actual occupation of the land;
- "owner" in relation to any (and means the person holding or deemed by any written law to be holding such land under a right of occupancy, and includes any person claiming or holding himself out as being the owner and entitled to a right of occupancy in respect of the land;
- "pastoral land" means any land used for pastoral purposes including poultry farming, pig farming and bee farming;
- "relevant factors" in relation to the economic value of any land means the factors which shall be taken into account in determining the economic value;
- "right of occupancy" shall have the meaning assigned to that expression by the Land Ordinance, and includes any tenure which is deemed by any written law to be a right of occupancy;
- "roll" a valuation roll compiled in accordance with the provisions of this Act;
- "valuation officer" means any Government valuer;
- "year" in relation to land rent means the period of twelve months specified in section 8.
- (2) Where any land has been placed at the disposal of the Community, any Corporation within the Community or other person without a grant of a right of occupancy, such land shall, for the purposes of this Act, be deemed to be held by the Community, the Corporation within the Community or such person, as the case may be, under a right of occupancy and land rent shall be payable in respect thereof accordingly.
- (3) Subject to the provisions of section 9, in determining for the purposes of this Act, whether any land is agricultural land, pastoral land or land used for any particular purpose, regard shall be had to the dominant user of the land.

PART II

OFFICERS

- Com-
missioner 3.-(1) The Principal Secretary to the Treasury shall be the Commissioner for Land Rent and Service Charge.
- (2) The Minister may appoint such number of Assistant Commissioners as he may consider necessary.
- Delegation 4. The Commissioner may, by a writing under his hand, delegate all or any of his functions under this Act to an Assistant Commissioner or other public officer.

PART III

DETERMINATION OF ECONOMIC OF LAND

5.-(1) The Director shall, as soon as may be practicable after the commencement of this Act, proceed to determine in, accordance with the provisions of this Act, the economic value of all lands in Tanganyika.

Director to
cause lands
to be
valued

(2) As soon as the lands in any district have been valued pursuant to the provisions of subsection (1) the Director shall cause to be prepared a valuation roll which shall specify the land, the owner of the land and the economic value of the land and shall cause such roll to be published in such manner as may be prescribed.

(3) Subject to the provisions relating to appeals, the economic value specified in the roll in relation to, any land shall be binding upon the owner as well as upon the Commissioner-.

(4) The economic value in relation to any land shall be effective from the first January of the year immediately succeeding the year in which the roll specifying such value is published or such later date as the Minister may in any case, by order in the *Gazette*, direct and shall continue in effect until replaced by the economic value determined under section 6.

6.-(1) The Director shall at least once in every ten years cause the economic value of every land to be determined in accordance with the relevant factors as then existing.

Revision of
economic
value

(2) The provisions of section 5 shall apply in relation to and consequent upon every valuation made under this section.

7. In determining the economic value of any land there shall be taken into account-

Relevant
factors

- (a) the size of the land;
- (b) the location of the land;
- (c) the present and future user of the land;
- (d) the cost of living and the general level of prices;
- (e) the existence or otherwise of access to infrastructural or other public services;
- (f) such additional factors as the Minister may, from time to time, by order in the *Gazette* prescribe.

PART IV

LAND RENT AND SERVICES CHARGE

8. There shall be payable in respect of every land, land rent and service charge at the rates prescribed in the Schedule to this Act in relation to the category of lands to which such land belongs, for every period of twelve months commencing on 1st day of July in any year and expiring on the 30th day of June in the following year or part of such period during which the right of occupancy over such land is or is deemed to be held by the owner.

Land rent
and service
charge

Computation of land rent

9.-(1) Where the land rent in respect of any category of lands is prescribed as a percentage of the economic value of the land, the rent in respect of any land of that category for any year shall be computed on the basis of its economic value during the immediately preceding year.

(2) Notwithstanding the provisions of subsection (3) of section 2 or of the Schedule to this Act, where more than two and half acres of any agricultural or pastoral land are used for a purpose other than-

- (a) agricultural or, as the case may be, pastoral purpose; or
- (b) in the case of an agricultural land, storage of unprocessed agricultural produce, housing of employees employed in relation to any agricultural activity or maintenance of agricultural equipment; or
- (c) in the case of a pastoral land, storage of unprocessed pastoral produce, housing of employees employed in relation to any pastoral activity or maintenance of equipment used in connection with pastoral activity,

the owner shall, within sixty days of such area being so used or on or before 1st September, 1974, whichever is the later date, in writing notify the Commissioner of-

- (i) the total area of the land;
- (ii) the total area used for purposes other than those specified in paragraphs (a),(b) and (c) above; and
- (iii) the purposes for which such area as is referred to in paragraph (ii) is used,

and any owner who fails to give a notification as required by this subsection shall be guilty of an offence.

(3) Upon receipt of a notification under subsection (2) or upon his discovering that more than two and half acres of land is used for purposes other than the purposes specified in paragraphs (a), (b) and (c) of subsection (2), the Commissioner may, by a claim in writing, require the owner to pay, in respect of the area of land so used, land rent computed as if such area were comprised in a separate right of occupancy, and upon such requirement being made such land rent for such area shall be payable for every year or part of a year during which such area is so used.

(4) For the avoidance of doubts it is hereby declared that the provisions of subsections (2) and (3) of this section shall also apply where two or more different portions of an agricultural or pastoral land are used for purposes other than the purposes specified in paragraphs (a), (b) and (c) of subsection (2), if the aggregate area of such portions is more than two and half acres.

Payment of land rent to be made to the commissioner

10. The land rent for any year shall be paid to the Commissioner on or before the expiration of sixty days of the date of the service on the owner of a claim in writing:

Provided that where any owner has failed to receive a claim for land rent for any year on or before the first day of January in that year, he shall forthwith notify the Commissioner of failure by him to receive a claim and a claim shall be deemed to have been duly served upon him on such 1st day of January.

11.-(1) Where any owner fails to pay the whole or any part of the land rent on or before the due date-

Penalties

(a) additional land rent equal to twenty-five per centum of the unpaid amount of the land rent shall thereupon become and be payable by way of penalty by such owner;

(b) if such amount remains unpaid by the owner for more than thirty days after the due date, the rate of the additional land rent prescribed by paragraph (a) shall be increased by ten per centum of the amount of land rent (including penalty) remaining unpaid in respect of each period of thirty days or part thereof after such date during which such amount remains unpaid, and such additional land rent by way of penalty shall become and be payable by such owner accordingly.

(2) Any sum payable by way of penalty under this section shall, for the purposes of this Act, be deemed to be land rent and shall be collected and recoverable accordingly.

(3) The Commissioner may remit in whole or in part any penalty payable under this section.

(4) For the purposes of this section, payment of land rent shall be deemed to have been made by the person liable to make such payment only when such payment is received by the Commissioner.

12.-(1) Any land rent or penalty payable by any owner under the provisions of this Act shall be a debt due to the Government and may be recovered from such owner as a civil debt by a suit at the instance of the Commissioner or any person authorized by the Commissioner in that behalf -

Recovery of
land rent

(2) Without prejudice to the method of recovery of land rent and penalties prescribed by subsection (1), where any amount of land rent or penalty is due from any owner, the Commissioner may file in a court of a resident magistrate having jurisdiction over the area in which the land is situated or in which the owner resides or carries on business. a certificate stating-

(a) the name and address of the person from whom such amount is due; and

(b) the amount due,

and upon such certificate being lodged in such court such certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by such person to the Government of the amount stated in the certificate together with interest thereon at ten per centum per month from the date on which such certificate is filed until the date of payment, and every such 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 such certificate.

Recovery of
land rent
from
occupier

13.-(1) Where the land rent due from any owner remains unpaid for a period of sixty days, after the due date the Commissioner may demand the amount of such land rent or any part thereof from any tenant or occupier for the time being of such land to the extent of any rent or other amount due by the tenant or occupier to the owner at the date of the demand or which may thereafter become due, and on non-payment thereof may, after one month, from the date of such demand, recover the same from such tenant or occupier in the same manner as if he were the owner and every such tenant or occupier shall be liable for the amount of such demand to the extent as aforesaid until the same has been wholly recovered, and shall be entitled to deduct from any rent or other amount payable by him to such owner, or his successor in title, so much as has been paid by or recovered from him, and the production of the receipt for such land rent so paid by or recovered from him shall be a good and sufficient discharge therefor.

(2) For the avoidance of doubts it is hereby declared that references in subsection (1) to land rent due from an owner shall be construed as including references to any penalty due from him.

PART V

APPLES

Appeals
Tribunal

14.-(1) There is hereby established an Appeals Tribunal which shall exercise the functions conferred upon it by this Act.

(2) The Tribunal shall consist of a Judge of the High Court of Tanzania nominated by the Minister for the time being responsible for legal affairs and two assessors one of whom shall be appointed by the Minister and the other by the Minister for the time being responsible for lands, and in determining any matter or issue before the Tribunal the presiding Judge shall require each of the two assessors, before any decision on such matter or issue is given, to give his opinion on such matter or issue:

Provided that in determining any such matter or issue the presiding Judge shall not be bound to conform with the opinion of the assessors.

(4) The Minister for the time being responsible for legal affairs may make rules-

- (a) prescribing the manner in which an appeal shall be made to the Appeals Tribunal and the fees to be paid in respect of any such appeal;

- (b) prescribing the procedure to be adopted by the Appeals Tribunal in hearing an appeal and the records to be kept by the Appeals Tribunal;
- (c) prescribing the manner in which the Appeals Tribunal shall be convened, the places where and the time at which sittings shall be held;
- (d) prescribing a scale of costs which may be awarded by the Appeals Tribunal;
- (e) prescribing allowances to be paid to assessors; and
- (f) generally for the better carrying out of the provisions of this Act relating to the Appeals Tribunal and appeals thereto.

15.-(1) Where a valuation roll specifying the economic value of any land has been published and the owner or the Commissioner disputes the amount of the economic value in respect of such land, he may, within forty-five days of the date of the publication of the roll, appeal to the Appeals Tribunal against the valuation of the economic value.

Right of
appeal

(2) Where any owner is aggrieved by any claim for land rent served upon him by the Commissioner on the ground that the Commissioner has erred in classifying the land for the purposes of the computation of such land rent, the owner may, within forty-five days of the date of the service upon him of the claim appeal to the Appeals Tribunal against the decision of the Commissioner relating to such classification.

(3) The Appeals Tribunal may, for just cause, in any case enlarge the time within which an appeal may be lodged.

16.-(1) In any appeal under subsection (1), of section 15-

- (a) if the appeal is lodged by the owner, the Director and the Commissioner shall be made parties thereto as respondents;
- (b) if the appeal is lodged by the Commissioner, the Director and the owner shall be made parties thereto as respondents.

Procedure
on appeal
and decision
of Appeals
Tribunal

(2) In every appeal under subsection (2) of section 15 the Commissioner shall be made a party thereto as a respondent.

(3) In every appeal under section 15-

- (a) the parties shall appear before the Appeals Tribunal either in person or by their duly authorized agents on the day and at the time fixed for the hearing of the appeal:

Provided that-

- (i) if it is proved to the satisfaction of the Appeals Tribunal that owing to absence of a party from the United Republic, sickness, or other reasonable cause, he is prevented from attending or being represented at the hearing of the appeal on the day and at the time fixed for that purpose, the Appeals Tribunal may postpone the hearing of such appeal for such reasonable time as it may think necessary;

Acts, 1966
No. 49

- (ii) it shall be lawful for any party to be represented by an advocate;
 - (b) the Appeals Tribunal shall have the right to summon and hear any witness and receive evidence in the same manner and to the same extent as if it were a court exercising civil jurisdiction in a civil case and the provisions of the Civil Procedure Code, 1966 relating to summoning of witnesses, the taking of evidence, and non-compliance with a witness summons shall apply in relation to an appeal before the Appeals Tribunal;
 - (c) the onus of proving that the valuation, classification or decision appealed against is erroneous shall be on the appellant;
 - (d) the Appeals Tribunal may confirm, reduce or increase the valuation concerned or alter the classification of any land or make such other order as it may think fit;
 - (e) the costs of the appeal shall be in the discretion of the Appeals Tribunal;
 - (f) the Appeals Tribunal shall, within fifteen days of its decision, cause a notice of such decision and of the date thereof to be issued and such notice shall be served on the parties to the appeal;
 - (g) where the decision of the Appeals Tribunal results in any amendment to a valuation roll, the Director shall cause a notice setting out such amendment to be published in such manner as may be prescribed.
- (4) A decision of the Appeals Tribunal shall be final and conclusive and shall not be subject to review by any court.

Payment of
land rent
pending
appeal

17. Where an appeal has been lodged and is pending before the Appeals Tribunal, land rent shall be levied, collected and paid as if no such appeal had been lodged, notwithstanding that the decision of the Appeals Tribunal may affect the rate or the amount of the land rent payable:

Provided that where the decision of the Appeals Tribunal is such that had it been pronounced before the land rent was paid, the land rent which would have been payable would have been-

- (a) of a smaller amount, the Commissioner shall forthwith refund the difference to the person entitled thereto;
- (b) of a larger amount, the owner shall, within thirty days of the date of the decision of the Appeals Tribunal pay the difference to the Commissioner and the provisions relating to penalties shall apply in relation to the difference as if the due date for the payment thereof were the date thirty days after the date of the decision of the Appeals Tribunal.

PART VI

MISCELLANEOUS PROVISIONS

18.-(1) Every valuation officer authorized in writing in that behalf by the Director shall, for the purpose of making any valuation under this Act, have power to enter at all reasonable hours in the day time into and upon any land or buildings, and shall also have power at all reasonable hours in the day time to inspect and make extracts from all registers or other records or any deeds or instruments belonging to or in the custody or possession of any public officer or other person, in which are contained particulars of any land, whether such person is or is not interested in such land.

Valuer to
have
power of
entry

(2) Any person who shall wilfully obstruct a valuation officer in the exercise of the powers conferred on him under this section shall be guilty of an offence.

(3) It shall be lawful for any valuation officer to put to the owner or any person in occupation or in charge of any land which such valuation officer shall have been authorized under the provisions of this Act to value, questions, either orally or in writing, upon all such matters as may be necessary to enable him correctly to value such property, and to determine the names of the owner and occupier thereof, and such other information as he may require for the purpose of such valuation. And if, after being informed, either orally or in writing, by such valuation officer of his authority under this Act to put such questions, any such owner or person in occupation or in charge of any land shall refuse or wilfully omit to answer the same, either orally or in writing as may be required by the valuation officer, and to the best of his knowledge and belief or shall wilfully make any false answer or statement in reply to any such question, he shall be guilty of an offence:

Provided that-

- (a) no person convicted of an offence under this subsection shall thereby become exempt from liability to answer any such questions put by the valuation officer;
- (b) where the answer to any such question is required to be in writing, the person required to answer the same in writing may do so at any time within seven days after receiving notice of the same or such longer period as the valuation officer may generally or in any particular case allow.

19. If, on the request of the Commissioner or any public officer authorized by the Commissioner in that behalf, the occupier of any land refuses or wilfully omits to disclose, or wilfully mis-states to the Commissioner or such public officer making such request, the name of the owner of such land or of the person receiving or authorized to receive the rents of the same, such occupier shall be guilty of an offence.

Refusal by
occupier to
disclose
name of
owner

Amendment
of Schedule

20.-(1) The Minister may, by order published in the *Gazette*, add to, amend, repeal or replace the Schedule to this Act.

(2) Every order made under subsection (1) shall be submitted for the approval, to be signified by resolution, of the National Assembly within fifteen days of the order being made or, if the National Assembly is not meeting, during its next meeting.

(3) If any such order is not approved by the National Assembly within the time specified in subsection (2) or is disapproved, by the National Assembly, the order shall thereupon either expire forthwith or cease to have effect, as the case may be, but without prejudice to anything previously done or suffered to be done under the order.

(4) Notwithstanding subsection (3), where in compliance with an order under subsection (1) which is subsequently, not approved or is disapproved by the National Assembly any person who has paid land rent or has paid land rent at an increased rate as a result of such order, there shall be paid to such person an appropriate refund having regard to the law in force immediately prior to the coming into force of the order, and where in compliance with an order as aforesaid any person has paid land rent at a reduced rate or has not been obliged to pay land rent as a result of such order, such person shall be liable to make good the deficiency by paying the difference between the amount of land rent already paid by him and the amount which he would have been liable to pay had the order not been made.

Regulations

21. The Minister may make regulations for the better carrying into effect the purposes and provisions of this Act.

Non-
compliance
with any
provision of
this Act

22. Any person who-

- (a) fails to pay any land rent within fourteen days of the due date;
- (b) fails to comply with any provision of this Act or of any regulations made under this Act,

shall be guilty of an offence.

Com-
missioner
may
compound
offence

23. (1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act or under any regulations made under this Act, by order, compound such offence by requiring such person to make payment of a sum of money:

Provided that-

- (a) such sum of money shall not be less than one hundred shillings or more than an aggregate of five thousand shillings and the whole of the amount of any land rent or penalty (if any) due from such person;
- (b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;
- (c) the Commissioner shall give to the person from whom he receives such sum of money, a receipt therefor.

(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 such offender if he proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection

(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 were an appeal against sentence passed by a district court in the exercise of its original jurisdiction. Cap. 20

24. Any person convicted of an offence under this Act or under any regulations made hereunder shall be liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding five years such fine and such imprisonment. General penalty

25.-(1) Where under this Act any notice, claim or other document is required or authorized to be served on or given to any person by the commissioner or the Appeals Tribunal then such notice, claim or other document may be so served or given by addressing it to such person, or where such person is a corporation or firm, to the principal officer, director, partner or secretary of such corporation or firm, and- Service

- (a) delivering it personally to him; or
- (b) leaving it at his usual or last known place of address; or
- (c) sending it to him addressed in his name or by the office, if any, held by him in the corporation or firm, by post to his usual or last known place of address or to any post office box rented in the name of such person or of the corporation or firm or other employer.

(2) Where a notice, claim or other document is served by post, service shall, in the absence of Proof to the contrary, be deemed to have been effected-

- (a) where it is sent to any address in the United Republic, ten days after the date of posting;
- (b) where it is sent to any address outside the United Republic, at the time at which the notice would be delivered in the ordinary course of post,

and in proving such service it shall be sufficient to prove that the envelope containing the notice, claim or other document was properly addressed as was posted :

Provided that where the person to whom a notice, claim or other document has been sent by registered post is informed of the fact that there is a registered letter awaiting him at a post office, and such person refuses or neglects to take delivery of such letter, and such letter consists of such notice, claim or other document, then service of such notice, claim or other document shall be deemed to have been duly effected-

- Exemption **26.** The Minister may, by order in the *Gazette*-
- (a) exempt any land or any category of lands from the provisions relating to land rent;
 - (b) exempt any owner or category of owners from land rent;
 - (c) remit the whole or any part of land rent payable by any owner or category of owners.

PART VII

AMENDMENTS, REPEAL AND TRANSITIONAL PROVISIONS

- Land Ordinance amended Cap. 113 **27.** The Land Ordinance is amended-
- (a) in section 2, by adding the following definition in its appropriate place: -
"rent" in relation to any right of occupancy means the land rent and service charge payable in respect of the land comprised in the right of occupancy under the Land (Rent and Service Charge) Act, 1974;
 - (b) in section 7, by deleting subsections (1), (2), (2A), (3) and (5);
 - (c) by repealing sections 15, 16 and 23A.

- Repeals Cap. 317
Cap. 353
Cap. 457
Cap. 543
Acts, 1970
No. 19 **28.** The Local Government (Rating) Ordinance, the Native Authority (Rating) and the Local Government Tax Ordinance, the Urban House Tax Ordinance, the Municipal House Tax (Consolidation) Act, 1963 and the Rent Tax Act, 1970 are hereby repealed.

- This Act to apply notwithstanding any other written law Transitional provisions **29.** The provisions of this Act shall apply notwithstanding any other written law to the contrary or any term, condition or undertaking to the contrary in any right of occupancy or agreement.

- 30.-** (1) Until such time as the economic value of any land is determined under and in accordance with the provisions of this Act-
- (a) if the land is included in a valuation roll prepared under the Local Government (Rating) Ordinance on or after 1st January, 1970, whether or not such roll was published under that Ordinance, the unimproved value of the land as shown on the roll shall be deemed to be its economic value for the purposes of this Act;
 - (b) if the land is included in a valuation roll prepared under the Local Government (Rating) Ordinance between 1st January, 1963 and 31st December, 1969, the economic value of the land for the purposes of this Act shall be the aggregate of the unimproved value of the land as shown on such roll and an amount equal to twenty-five per centum of such value;
 - (c) if neither paragraph (a) nor paragraph (b) applies and the land was not freehold land prior to the coming into force of the Freehold Titles (Conversion) and Government Leases Act 1963-
- Acts, 1963
No. 24

- (i) if no premium was paid on the grant of the right of occupancy, the economic value for the purposes of this Act shall be deemed to be-
- (A) where the right of occupancy was granted after 1st January, 1970 the amount arrived at by multiplying the annual land rent payable as at 31st December, 1974 with 20;
 - (B) where the right of occupancy was granted between 1st January, 1960 and 31st December, 1969, 125 per cent of the amount arrived at by multiplying the annual land rent payable as at 31st December, 1974 with 20;
 - (C) where the right of occupancy was granted between 1st January, 1950 and 31st December, 1959, 150 per cent of the amount arrived at by multiplying the annual land rent as at 31st December, 1974 with 20;
 - (D) where the right of occupancy was granted prior to 1st January, 1950, 200 per cent of the amount arrived at by multiplying the annual land rent as at 31st December, 1974 with 20;
- (ii) if a premium was paid on the grant of the right of occupancy, the economic value for the purposes of this Act shall be deemed to be-
- (A) where the right of occupancy was granted after 1st January, 1970 the amount arrived at by multiplying the annual land rent payable as at 31st December, 1974 with 25;
 - (B) where the right of occupancy was granted between 1st January, 1960 and 31st December, 1969, 125 per cent of the amount arrived at by multiplying the annual land rent payable as at 31st December, 1974 with 25;
 - (C) where the right of occupancy was granted between 1st January, 1950 and 31st December, 1959, 150 per cent of the amount arrived at by multiplying the annual land rent as at 31st December, 1974 with 25;
 - (D) where the right of occupancy was granted prior to 1st January, 1950, 200 per cent of the amount arrived at by multiplying the annual rent as at 31st December, 1974 with 25;
- (d) in any other case, the economic value shall be determined in accordance with such principles as the Minister may by order in the *Gazette*, prescribe.
- (2) Notwithstanding the provisions of subsection (1) where any land is held or is deemed to be held under a right of occupancy for a term of five years or less, the economic value of such land shall, until such time as such value is determined under and in accordance with the provisions of this Act, be deemed to be-

- (a) if the area of the land is one-eighth of an acre or less, two hundred and fifty shillings;
- (b) if the area of the land is more than one-eighth of an acre, two hundred and fifty shillings for each one-eighth of an acre or pad thereof.

Acts, 1968
No. 47

(3) Until such time as the Minister may, by order published in the *Gazette*, otherwise direct, the provisions of this Act shall not apply to any land which was prior to the coming into force of the Customary Lease Holds (Enfranchisement) Act, 1968 held under any customary land tenure then in force and respect of which no right of occupancy has been granted.

(4) For the purposes of ascertainment of land rent for the year commencing 1st July, 1974, the economic value of any land during the preceding year shall be deemed to be the economic value as ascertained in accordance with subsections (1) and (2) of this section.

(5) The Minister may, at any time before the expiration of twelve months from the date of the commencement of this Act, by order in the *Gazette*, amend vary or replace all or any of the provisions of subsection (1) or (2) of this section or may make such further transitional provisions as he may consider necessary consequent upon the enactment of this Act.

31. There shall be an implied condition in all rights of occupancy existing on the date on which this Act comes into force or granted on or after such date that the holder thereof shall pay to the Commissioner on or before the due date, the land rent payable under this Act in lieu of any other land rent provided for in the certificate of occupancy.

Director to
specify
economic
value in
certificate of
occupancy

32. The Director shall in every certificate of occupancy granted or issued on or after the first day of July, 1974 specify the economic value of the land to which the certificate relates as on the date of the grant or issue,:

Provided that where the economic value of the land has not been ascertained in accordance with section 5 or section 6 of this Act the economic value so specified shall be the value ascertained in accordance with section 30 of this Act and approved by the Commissioner.

SCHEDULE

The annual land rent and service charge shall be -

- (a) in the case of agricultural land, one shilling and fifty cents per acre;
- (b) in the case of pastoral land, fifty cents per acre;

- (c) in any other case -
- (i) if no premium was paid on the grant of the right of occupancy, 10 per cent of the economic value of the land comprised in the right of occupancy;
 - (ii) if a premium was paid on the grant of the right of occupancy, 9 per cent of the economic value of the land comprised in the right of occupancy.

Passed in the National Assembly on the twenty-fourth day of July, 1974.

MMwindadi
Acting Clerk of the National Assembly