

Tanzania

Companies Act

## Companies (Winding Up Fees) Rules, 1939

Government Notice 69 of 1939

Legislation as at 31 July 2002

There may have been updates since this file was created.

PDF created on 24 February 2025 at 13:52.

*Collection last checked for updates: 31 July 2002.*

[View online](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the TanzLII website and is presented in collaboration with the Laws.Africa Legislation Collection, a collection of African legislation that is digitised by Laws.Africa and made available for free.

[www.tanzlii.org](http://www.tanzlii.org) | [info@tanzlii.org](mailto:info@tanzlii.org)

[www.laws.africa](http://www.laws.africa) | [info@laws.africa](mailto:info@laws.africa)

FRBR URI: /akn/tz/act/gn/1939/69/eng@2002-07-31

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Companies (Winding Up Fees) Rules, 1939 (Government Notice 69 of 1939)

Contents

Rule 1. – Citation ..... 1

Rule 2. – Fees ..... 1

Schedule ..... 1

# Tanzania

## Companies Act

### Companies (Winding Up Fees) Rules, 1939

#### Government Notice 69 of 1939

Published in Tanzania Government Gazette

#### Commenced

*[This is the version of this document at 31 July 2002.]*

*[Note: This legislation was revised and consolidated as at 31 July 2002 and 30 November 2019 by the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. All subsequent amendments have been researched and applied by Laws.Africa for TANZLLI.]*

*[G.N.s. Nos. 69 of 1939; 75 of 1962; 478 of 1962]*

#### 1. Citation

These Rules may be cited as the Companies (Winding Up Fees) Rules.

#### 2. Fees

The fees in the Schedule hereto shall be payable in respect of proceedings under the Act in relation to the winding up of companies.

### Schedule

**Table A - Fees of Court**

	Description of Proceedings	Amount of Fee
		Shs. Cts.
1.	On presenting a petition for the winding up of a company by or under the supervision of the Court	300 00
	Note: This fee includes any fee on answering a petition or setting down for hearing. No fee is payable on a winding up order or an order continuing a voluntary liquidation subject to the supervision of the Court.	

2.	On an application by a liquidator or provisional liquidator, including the Official Receiver when acting as liquidator or provisional liquidator and including an application for directions	15 00
3.	On sealing an interim order made on the hearing of a petition to windup a company	15 00
4.	On an order—	
	(a) Dismissing a petition or granting leave to withdraw a petition	30 00
	(b) Adjourning a petition	7 50
	(c) Appointing a shorthand writer	15 00
	(d) Any other order not hereinbefore provided	15 00
5.	On making an appointment to settle an order	7 50
6.	On a security bond	15 00
7.	(a) On the administration of any oath, affirmation declaration by the Registrar or a Magistrate	3 00
	(b) For marking each exhibit	1 50
8.	On the issue of a subpoena	3 00
9.	On the issue of any notice by the Court (including a hearing notice), for each notice	3 00
10.	(a)	For a certified copy or extract of any document —

		(1) For the first folio of seventy two words or figures	4 50
		(2) For each subsequent folio	2 50
	(b)	For an uncertified copy or extract of any document—	
		(i) For the first four folios or part thereof	3 00
		(ii) For each subsequent folio	1 00
	(c)	For each carbon or duplicate copy of any of the above supplied with the original	Half the amount paid on the original
11.		On an inspection of a file of proceedings by a person not entitled to inspect free of charge	3 00
12.		On any affidavit or affirmation, to include a proof of debt—	
	(a)	Above Shs. 50/= (other than a proof of debt for wages of any workman or labourer or deposit due to a native)	6 00
	(b)	Where the debt does not exceed Shs. 50/=	1 50
	(c)	For wages of any workman or labourer or deposit due to a native	Nil

	Note: The above fees shall not be charged by the Registrar where they have been collected by the Official Receiver.	
13.	For the insertion in the Official <i>Gazette</i> of a notice relating to accompany (in addition to the cost of the notice)	11 50
14.	On taxation of a bill of costs, accounts, etc., for every ten folios (of seventy-two words or figures) or part thereof	15 00
15.	Reports, accounts or other documents and applications made by the Registrar of Companies to the Court	Nil
16.	On any petition or application not hereinbefore provided	60 00
17.	On filing any document not hereinbefore provided	8 00

**Table B**

Fees and percentages to be taken by the Official Receiver or Registrar of Companies as the case may be—

		Shs. Cts.
1.	On the audit of a liquidator's accounts by the Registrar of Companies a fee according to the following scale on the amount brought to credit, including the produce of calls on contributories, but after deducting (a) the amount spent out of the money received in carrying on the business of the company, and (b) amounts paid by the liquidator to secured creditors (other than debenture holders)—	
	On each £100 or fraction thereof up to £5,000	45 00
	On each £100 or fraction thereof beyond £5,000	25 00
2.	Where the Official Receiver acts as provisional liquidator only—	

(a) Where no winding up order is made upon the petition, or where a winding up order is rescinded, or all further proceedings are stayed prior to the summoning of the statutory meetings of creditors and contributories—	
Such amount as the Court may consider reasonable to be paid by the petitioner or by the company as the Court may direct, in respect of the services of the Official Receiver as provisional liquidator.	
(b) Where a winding up order is made but the Official Receiver is not continued as liquidator after the statutory meetings of creditors and contributories—	
(i) In respect of every 10 members, creditors and debtors, and every fraction of 10 up to 1,000	30 00
For every 10 or fraction of 10 above 1,000	15 00:
Provided that where the net assets of the company, including uncalled capital, are estimated in the statement of affairs not to exceed £500, three-fifths of the above fee only shall be charged.	
(This fee includes the cost of official stationery printing, books, forms, and inland postages).	
(ii) On the value of the company's property as estimated in the statement of affairs, after deducting (in cases where a person other than the Official Receiver has, prior to, but not on the day of, the making of a winding up order, been appointed Receiver for debenture holders) the amount due to debenture holders—	Per cent
On the next £5,000 or fraction thereof	1¼
On the next £20,000 or fraction thereof	¾
On the next £75,000 or fraction thereof	½
On all further sums	¼
3. Where the Official Receiver acts as liquidator of the company and a special manager is appointed (to include the Official Receiver's services as provisional liquidator)— Such amount as the Court, on the application of the Official Receiver, may consider reasonable.	
4. In all other cases where the Official Receiver acts as liquidator of the company (to include his services as provisional liquidators)—	
(1) In respect of every 10 members, creditors and debtors and every fraction of 10	40 00:

	Provided that where the net assets of the company, including uncalled capital, do not exceed £500, three-fifths of the above fee only shall be charged.	
	(This fee includes cost of official stationery, printing, books, forms, and inland postages).	
	(2) Upon the total assets, including produce of calls on contributories realised or brought to credit by the Official Receiver, after deducting sums on which fees are chargeable under Item 5 of this table, and the amount spent out of the money received in carrying on the business of the company—	
	Item	Per cent
	On the first £1,000 or fraction thereof	8
	On the next £1,500 " "	7
	" £2,500 " "	6
	" £5,000 " "	5
	" £90,000 " "	4
	On all further sums	3
	(3) On the amount distributed in dividend or paid to contributories, preferential creditors and debenture holders by the Official Receiver, half the above percentages.	
5.	Where the Official Receiver collects, calls or realises property for debenture holders—	
	The same fees as under Item 4(2) and (3) of this table to be paid out of the proceeds of such calls or property.	
6.	Where the Official Receiver realises property for secured creditors other than debenture holders—	
	The same fees as under Item 4(2) of this table to be paid out of the proceeds of such property.	
7.	Where the Official Receiver performs any special duties not otherwise herein provided for—	
	Such amount as the Court, on the application of the Official Receiver, may consider reasonable.	



		Shs. Cts.
8.	Room for meeting or adjourned meeting of creditors or contributories summoned by the Official Receiver, for each creditor or contributory to whom notice has been given of such meeting, but not exceeding £2 for each meeting	1 00
9.	Travelling, keeping possession, law costs, and other reasonable expenses of the Official Receiver	the amount disbursed.
10.	On an application to inspect Liquidator's statement lodged with the Registrar of Companies	1 00
11.	On filing the statement of affairs with the Official Receiver	4 00
12.	(a) On the administration of any oath, affirmation or declaration	2 00
	(b) For marking each exhibit.	1 00
13.	On any affidavit or affirmation to include a proof of debt—	
	(a) Above Shs. 50/= (other than a Proof of debt for wages of any workman or labourer or deposit due to a native)	4 00
	(b) Where the debt does not exceed Shs. 50/=	1 00
	(c) For wages of any workman or labourer or deposit due to a native	Nil
14.	For inspecting each inspection	2 00
15.	(a)	For a certified copy or extract of any document —

	(1)	3 00
	For the first folio of seventy-two words or figures	
	(2)	1 50
	For each subsequent folio	
(b)	For an uncertified copy or extract of any documents —	
	(1)	2 00
	For the first four folios or part thereof	
	(2)	0 50
	For each subsequent folio	

(c)		For each carbon or duplicate copy of any of the above supplied with the original	Half the amount paid on the original
16.	For the insertion in the <i>Official Gazette</i> of a notice relating to a company (in addition to the cost of the notice)		7 50
17.	On filing any documents by this Act required or authorised to be registered or required to be delivered, sent, or forwarded to the Official Receiver or the Registrar of Companies not hereinbefore provided		5 00
18.	For making a record of any fact by this Act required or authorised to be recorded by the Official Receiver or the Registrar of Companies		5 00
19.	On any application not hereinbefore provided		2 00