

**IN THE COURT OF APPEAL OF TANZANIA  
AT DAR ES SALAAM**



**(CORAM: MKUYE, J.A., KIHWELO, J.A. And ISSA, J.A.)**

**CIVIL APPLICATION NO. 278/01 OF 2023**

**THE ATTORNEY GENERAL ..... APPLICANT**

**VERSUS**

**EMMANUEL MARANGAKISI (AS ATTORNEY**

**OF ANASTANSIOUS ANAGNOSTOU ..... 1<sup>ST</sup> RESPONDENT**

**THE ADMINISTRATOR GENERAL ..... 2<sup>ND</sup> RESPONDENT**

**GEORGIO ANAGNASTOU ..... 3<sup>RD</sup> RESPONDENT**

**OURANIA ANAGNASTOU ..... 4<sup>TH</sup> RESPONDENT**

**(Application for Revision of the proceedings and Judgment of the High  
Court of Tanzania at (Dar es Salaam Registry) at Dar es Salaam)**

**(Twaib, J.)**

**Dated the 13<sup>th</sup> day of May, 2011**

**in**

**Civil Case No. 01 of 2011**

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**RULING OF THE COURT**

22<sup>nd</sup> May & 22<sup>nd</sup> August, 2025

**MKUYE, J.A.:**

This is an application for revision against the decision of the High Court of Tanzania (Dar es Salaam Registry) (Dr. Twaib, J. as he then was) dated 13/5/2011 in Civil Case No. 1 of 2011. It is made under section 4 (3) of the Appellate Jurisdiction Act, Cap. 141 (the AJA) and rules 4 (1) and 65 (1), (2), (3), (4) & (7) of the Tanzania Court of Appeal Rules, 2009 (the Rules) and it is supported by an affidavit deposed by Mr. Camilius Ruhinda, learned Senior State Attorney (as he then was). On the other

side, the 3<sup>rd</sup> and 4<sup>th</sup> respondents filed an affidavit in reply sworn by Mr. Emmanuel Safari, their learned advocate. The 1<sup>st</sup> and 2<sup>nd</sup> respondents did not file their affidavits in reply.

Before embarking on the merit of the application, we find it appropriate to give albeit briefly, a background of the matter as can be discerned from the record.

The matter has a chequered history. It started in 2006 when Diana Artenis Ranger, nee Anagnastou Georgio, a lady of Greek origin (deceased), who was a Tanzanian by naturalization, died intestate on 7/5/2006 at Aga Khan Hospital in Dar es Salaam. Upon her death, she left behind an estate comprising among others, a landed property situated at Plot No. 648 Upanga Dar es Salaam registered under a Certificate of Title No. 186172/28.

It would appear that, the deceased had one surviving heir, one, Anastasious Anagnastou (her brother) although some information has it that there were other heirs, Tranis Anagnastou (a niece) and Georgio Anagnastou (a nephew) but all the three were non-citizens of Tanzania. According to the record, Anastansious Anagnastou issued power of attorney to Emmanuel Marangakisi (1<sup>st</sup> respondent) who petitioned for letters of administration. However, following a caveat that was raised by the 3<sup>rd</sup> and 4<sup>th</sup> respondents, the High Court declined to grant him the

letters of administration and instead, granted it to the 3<sup>rd</sup> respondent, Georgio Anagnostou.

As the 1<sup>st</sup> respondent was not happy with that outcome, he appealed to this Court, (Civil Appeal No. 51 of 2007), and the Court revoked the previous appointment (the letters of administration) to the 3<sup>rd</sup> respondent and appointed the Administrator General (2<sup>nd</sup> respondent) under section 33(4) of the Probate and Administration of Estate Act and section 6 or 9 of the Administrator General (Powers and Functions) Act, Cap 27, to administer the estate of the deceased.

However, in the course of executing the duties of an administrator, the 2<sup>nd</sup> respondent faced difficulties in distributing the suit property as per the High Court's decision in Civil Case No. 1 of 2011 that the same be bequeathed to Anastasious Anagnostou while he was a non-citizen of Tanzania not allowed to own land as per the provisions of section 20 of the Land Act, Cap. 113 which prohibits non-citizens to own land in Tanzania except for investment purposes.

It is for this reason that the applicant, who was not a party in the previous matter (Civil Case No. 1 of 2011) intervened by virtue of duties vested in her by the Constitution of the United Republic of Tanzania and other laws, and being granted extension of time to file application for

revision through Civil Application No. 138 of 2019, has brought this application on the following grounds:

- 1. The Applicant was not party in a Civii Case No. 1 of 2011 before the High Court of Tanzania, at Dar es Salaam (Main Registry), and the suit, which amongst other things affected the interests of the Government of Tanzania.*
- 2. There exists serious illegalities and irregularities in Civil Case No. 1 of 2011 which call for immediate intervention of the Court of Appeal in which the interpretation of section 20 of the Land Act [Cap. 113 R.E. 2019] by the High Court of Tanzania was contrary to the law regarding ownership of land by non-citizen of Tanzania.*
- 3. That, the decision of the High Court of Tanzania is contrary to the Constitution of the United Republic of Tanzania, 1977 as amended, Land Policy of 1997 and the Land Act, Cap 113 R.E. 2019 in respect of ownership of land by a non-citizen of Tanzania.*

On the other hand, the 3<sup>rd</sup> and 4<sup>th</sup> respondents through an affidavit in repiy deponed by Mr. Emmanuel Safari averred that following the decision in Civil Case No. 1 of 2011, the 1<sup>st</sup> respondent transferred the suit property by way of sale to one Joseph Gonzalez, however, they objected the said sale and transfer through Civil Case No. 225 of 2013 to which on 1/2/2018 the purported sale was nullified by Kitusi, J (as he then was) and the 2<sup>nd</sup> respondent was ordered to proceed with administering the deceased estate.

It is averred further that it was after the nullification of the purported sale when the applicant started raising unfounded allegations that bequeath to the 3<sup>rd</sup> and 4<sup>th</sup> respondents being foreigners is prohibited by Land Act. In paragraph 10 of the affidavit, the respondents insist that the Land Act never prohibits bequeath of land to non-citizens and that the title over the property on Plot No. 648 Upanga, with Certificate Title Number 186172/28 is a private property acquired long before the enactment of the Land Act, Cap 113 R.E. 2019, and therefore, its validity and transmission process is not affected by the Land Act.

When the application was called on for hearing, the applicant was represented by Mr. Camilius Ruhinda, learned Principal State Attorney teaming up with Ms. Kause Kilonzo and Mr. Mkama Musalama, both learned State Attorneys. On the other hand, the 1<sup>st</sup> respondent did not enter appearance as he was reported to be no more as per the Death Certificate issued on 28/9/2021; the 2<sup>nd</sup> respondent was represented by Mr. Samwel Cosmas Mutabazi, learned Senior State Attorney; and the 3<sup>rd</sup> and 4<sup>th</sup> respondents had the services of Messrs. Emmanuel Safari and Joseph Tewa, both learned advocates.

It is worth to note at this juncture that, we decided to proceed with hearing of the application despite the reported death of the 1<sup>st</sup> respondent for a very simple reason that the 1<sup>st</sup> respondent, having been acting under

a power of attorney issued by Anastansious Anagnostou cannot have a legal representative as he had nothing to inherit. Moreover, the power of attorney alone, he had been issued, did not confer to him the suitability desired to be an administrator.

On being given an opportunity to elaborate the grounds of application, Mr. Ruhinda began by pointing out that, before the enactment of the Land Act, Cap 113 (No. 4 of 1999) there was a National Land Policy, 1997, to which, the said Act emanated. He contended that Clause 4.2.4 of the said Land policy, deals with restrictions and in particular, items (iii), (iv), (v) and (vii) prohibit the non-citizen: **one**, to be granted land, unless for investment purpose; and **two**, to acquire land through transfer or purchase of customary land. He added that, section 3 (1) (f) of the Land Act provides for the fundamental principles of the National Land Policy which is geared towards ensuring that the interest in land has value and that value is taken into consideration in any transaction affecting that interest.

Mr. Ruhinda argued that, in determining the case at hand, the learned trial Judge centered his attention on grant and transmission of land but did not deal with interest in land. He went on arguing that, section 20 of the Land Act specifically provides that non-citizens shall not be allocated or granted land unless it is for investment purposes under

the Tanzania Investment Act. He also, argued that, even Article 24 (1) of the Constitution of the United Republic of Tanzania, Cap 2 (the Constitution) guarantees every person a right to own property and protection in accordance with the law.

In relation to acquisition of land upon death of the owner, Mr. Ruhinda argued that, the legal representative is, under section 67 of the Land Registration Act, Cap 334, upon application to the Registrar, entitled to be registered as owner in place of the deceased.

Mr. Ruhinda argued further that, much as the trial judge framed issues for determination; he merely discussed the issue relating to transfer and transmission of land without discussing transmission of land during inheritance or the issue of interest in land.

Regarding the spirit of section 4 (6) of the Land Act which preserves the rights in land which was acquired before the commencement of the Land Act, Mr. Ruhinda in a way conceded that the deceased remained with her rights even after the enactment of the Land Act and her heirs would have been entitled to her estate. However, he was quick to state that transferring and granting ownership to heirs who are not citizen is prohibited under section 20 of the same Act. On top of that, he contended that, it offends the National Land Policy and the Constitution of the United Republic of Tanzania. In support of his argument, he referred us to **the**

**Land Law in Tanzania, Theory and Procedure, 2020** authored by Tenga R. W. and Mramba S. I. at page 123 which echoed the same position.

In this regard, Mr. Ruhinda beseeched the Court to grant the application in the interest of justice.

In reply, Mr. Mutabazi who did not file any affidavit in reply, readily conceded to what was submitted by Mr. Ruhinda without more.

On his part, Mr. Safari prefaced his submission by declaring his stance that he was not supporting the application. Having sought to adopt his affidavit in reply to form part of his oral submission, Mr. Safari assailed the appearance in Court by the Attorney General while the 2<sup>nd</sup> respondent (Administrator General) is an entity under the supervision of the Attorney General's Office. He was of the view that, this could be a collusion made by the parties in bad faith against his clients. He prayed, therefore, to the Court to draw adverse inference against the applicant and dismiss the application.

The learned advocate also blamed the applicant for concealing some of the information and not attaching some of the documents such as the proceedings in Civil Case No 1 of 2011, affidavit filed by the 2<sup>nd</sup> respondent and annexures to the plaint and written submission thereof in the

application. To fortify his argument, he referred us to the case of **Attorney General v. Oyster Bay Villa Limited and Another**, [2017] TZCA 287, TANZLII, in which the Court ruled out that failure to attach the necessary document renders the application incompetent and eventually, struck it out.

In relation to the applicant's contention that there is a Government interest to serve, Mr. Safari argued that there was nothing showing that the interest of the Government was affected by the decision sought to be revised, more so, when taking into account that the applicant was aware of the matter from the beginning (See: the Judgment Annexure OSG 2). Mr. Safari argued that under sections 17 (2) (a) and (b) of the Office the Attorney General (Discharge of Duties) Act, the Attorney General is allowed to join the proceedings which are already instituted at any stage even on appeal. He also referred us to the case of **Attorney General v. Mkongo Building and Civil Works and Another**, [2020] TZCA 1974, TANZLII.

He added that para 9 of the supporting affidavit shows that the suit property belonged to Diana Ranger but surprisingly, the Government of Tanzania has acquired interest after her death. He submitted that, the heirs were entitled to the suit property and, therefore, the decision of Twaib, J. was well founded as it was a right provided for under section 4

(6) of the Land Act. It was his view, that the Government should not interfere with that right as it is protected. To fortify his argument, Mr. Safari referred us to the case of **Mahendra Kumar Covindji Monani t/a Anchor Enterprises v. Tata Holding (T) Ltd. & Another** [2005] TZCA 254, TANZLII in which the Court in discussing the effect of retrospective operation of the statute relied on **Maxwell on Interpretation of Statute**, 10<sup>th</sup> Edition at page 213.

Mr. Safari insisted that the Land Act has nothing to do with Diana Ranger's estate. He, therefore, prayed to Court to dismiss the application as it denies the heirs' right to enjoy their right.

In rejoinder, Mr. Ruhinda reiterated what he submitted in chief that a non-citizen cannot own land as per section 20 (1) of the Land Act which is the genesis of the interest of the Government being infringed. He insisted that the law must be interpreted in accordance with what it says and since the Land Act specifically deals with land matters it should prevail.

Having examined the application before us, the affidavital information and the rival submissions from either side, we think, the issue to be determined by this Court is whether or not the right of occupancy of the deceased's estate can be bequeathed to a heir who is not a citizen of Tanzania. While the applicant is of the view that the law prohibits

bequeathing of right of occupancy to a non-citizen of Tanzania, the respondents are of the view that so long as it does not entail grant or allocation of land, it can be transmitted to him (non-citizen).

Before embarking on the issue, we wish to first comment on two concerns raised by the learned counsel for the 3<sup>rd</sup> and 4<sup>th</sup> respondents. **One**, on the complaint of the possibility of collusion by the applicant and the 2<sup>nd</sup> respondent as the 2<sup>nd</sup> respondent is an entity supervised by the applicant and being entities from the same Ministry.

In the first place, we agree with Mr. Safari that the Office of Administrator General (RITA) and the Attorney General are entities from the same Ministry of Constitution and Legal Affairs. Fortunately, this issue was dealt with in Civil Application No. 138 of 2019 in which it was found that the two entities have different roles. However, if we may add, the Administrator General (RITA) is an executive agency within the said Ministry dealing with multiple of duties including to administer deceased estates upon being appointed by the court under sections 12 and 17 of the Administrator General (Powers and Functions) Act, Cap 27 in situations where such need require as it happened in the matter at hand. Under the latter Act, the Administrator General is responsible in administering estates of deceased persons.

On the other hand, the Attorney General's Office is mainly the chief advisor of the Government and its departments, National Assembly and the Judiciary by virtue of Article 59 B of the Constitution and the Office of Attorney General's Office (Duties and Functions) Act, the law which mandated her even to intervene in this matter in view of protecting the interest of Government. As it is, it means that each party became a party for a specific role. We do not see any indication of collusion. After all, the learned counsel did not point out any visible collusion by the parties concerned.

**Two**, the respondent's complaint that the applicant has concealed some information as she did not attach some documents to this application. This concern may have some truth. We are also aware that in **Oyster bay Villa Limited and Another** (supra), the Court struck out the application for failure to attach some necessary document in the application. But, we think, the circumstances of the two cases are distinguishable.

Fortunately, this issue was also dealt with in Civil Application No. 138 of 2019. Even if there was such omission, we think, as we have explained above, since the Attorney General was not a party from the beginning of this case, such inadvertence cannot be overruled under such circumstances. In any case, the learned counsel has not explained how

his clients have been prejudiced by such omission to include such documents.

Now back to our basic issue whether a right of occupancy can be bequeathed to a non-citizen. It is not in dispute that there is no specific law which provides for bequeath of deceased's property to non-citizens be it in land laws or the Probate and Administration of Estates Act, Cap 352 (the PAEA). Before the enactment of the Land Act, there was a National Land Policy, 1997. Clause 4.2.4 of the said Policy provides that, in relation to land allocations, priority shall be given to those with majority shareholders who are citizens and that non-citizens or foreigners shall not be granted land except for investment purposes. It also prohibited non-citizen and foreign companies to acquire land through transfer or purchase of customary land. In essence the Land Policy was geared towards protecting land by limiting chances for foreigners to acquire land in Tanzania.

The National Land Policy was translated into the Land Act which was enacted in 1999. Section 20 of the Land Act prohibits a non-citizen to occupy land in Tanzania except for investment purposes. The said section provides as follows:

*"20 (1) For avoidance of doubt, **a non-citizen shall not be allocated or granted land unless***

***it is for investment purposes*** under the Tanzania Investment Act.

(2) Land to be designated for investment purposes under subsection (1), shall be identified, gazetted and allocated to the Tanzania Investment Centre which shall create derivative rights to investors.

(3) For the purposes of compensation made pursuant to this Act or any other written law, ***all lands acquired by non-citizens prior to the enactment of this Act, shall be deemed to have no value except for unexhausted improvements for which compensation may be paid under this Act or any other law.***

(4) For purposes of this Act, anybody corporate of whose majority shareholders or owners are non-citizens shall be deemed to be non-citizens or foreign companies.

(5) At the expiry, termination or extinction of the occupancy or derivative right granted to a non-citizen or a foreign company, reversion of interests or rights in and over the land shall vest in the Tanzania Investment Centre or any other authority as the Minister may describe in the Gazette.”[Emphasis added]

What we gather from the above cited provision is that, its intent is to protect the right of occupancy or ownership of land to the citizens of Tanzania. This can be vividly discerned in the import under subsection (3) which makes a declaration that all land acquired by non-citizen prior to enactment of the Land Act to be of no value save for unexhausted improvements for which compensation may be paid under the Act or any other written law. But, again, reading section 4 of the Land Act we note that it vests all land in the President as a trustee as follows:

*"(1) All land in Tanzania shall continue to be public land and remain vested in the President as trustee for and on behalf of all the citizens of Tanzania."*

Subsection (6) of the same section also provides as follows:

*(6) Nothing in this section shall be construed to affect the validity of any right of occupancy lawfully granted or deemed to have been granted or consented to under the provisions of any law in force in Tanzania before the commencement of this Act."*

Generally, the gist of this provision is to protect the pre-existing interests. In essence, we agree with Mr. Safari that retrospective application of the statute is not to be given to a statute so as to impair the existing rights or obligation. This stance was taken in the case of **The Hon. Attorney General and Another v. Nassoro Athumani Gogo**

**and Others**, [2007] TZCA 241 TANZLII, when the Court discussed the same and stated that:

*"A retrospective operation is not to be given to a statute so as to impair an existing right or obligation, otherwise than as regards matter of procedure, unless that effect cannot be avoided without doing violence to the language of the enactment."*

[See also: **Mahendra Kumar Covindji Monani t/a Anchor Enterprises** (supra)].

However, much as the said provision protects the pre-existing interests in land, it applies to citizens and not to non-citizens as they cannot be granted right of occupancy or deemed to have been granted. This is by virtue of the provisions of section 20 (3) of the Land Act as it extinguishes the pre-existing interests in land for non-citizens except for unexhausted improvements for which they may be compensated as hinted earlier on.

We are also mindful that section 19 of the Land Act deals with rights to occupy land. According to subsection (2) of section 19, a person or a group of persons, whether formed into a corporate body under the Companies Act or otherwise who is or are non-citizens, including a corporate body the majority of whose shareholders or owners are non-

citizens is/are allowed to obtain right of occupancy for purposes of investment in terms of the Tanzania Investment Act; or derivative right for purposes of investment approved under the Tanzania Investment Act or issued under the Export Processing Zones Act. They are also allowed to obtain interest in land under partial transfer of interest by a citizen for purposes of investment approved under the Tanzania Investment Act or issued under the Export Processing Zones Act in a joint venture to facilitate compliance with development conditions.

Admittedly, section 19 (2) of the Land Act as alluded above, provides for among others the manner non-citizens may acquire land be it in personal capacity, group of persons formed into corporate body or company which is to be for purposes of investment under Investment Act or Export Processing Zone Act and not otherwise. It is to be noted that, the Land Act, does not provide for a situation where a citizen can bequeath the interest in land to a non-citizen either inter vivo or upon death. Neither does the PAEA provide for a requirement to the executor or an administrator in distributing the landed property to take into account or to have regard to the Land Act. After all, it is understandable that laws are not to be read in isolation of other laws.

Besides that, section 108 of the PAEA which provides for the general duties of the administration is silent on distribution of deceased's estate

(landed property) to non-citizens. We would think that, this perhaps is not an accident in view of the provisions of section 181 of the Land Act which in mandatory terms makes the Land Act to prevail over any other enactments or provisions applicable to land matters which are in conflict or inconsistent with it to cease to be applicable to land or any matter connected with land in Tanzania mainland.

In this case, in granting the right to own land to the respondent, Anastansious Anagnastou, the trial judge discussed a number of options which could be invoked in effecting bequeath of suit land to heirs. Among such options included allocations and grants which are made in the name of the President as per section 4 (5) of the Land Act. The trial court also ventured into the definition of "transfer" meaning the passing of right of occupancy, a lease or mortgage from one party to another by act of the parties and not by the operation of law as opposed to transmission as defined under section 2 of the Land Act.

In order to appreciate how the trial court dealt with the matter, we let a portion of the Judgment speaks for itself as hereunder:

*"It is perhaps in order to begin with section 4(6) of the Land Act under which all rights in land that have accrued before its commencement are preserved, which means that the property of the deceased's person are rights that can be and should be inherited*

*by his/ her heirs. Would it be proper to argue, as the defendant appears to do herein, that those rights are to be extinguished upon the rights holder's death simply because his/ her heirs are non- Tanzanians? The sub-section stipulates:*

*(6) Nothing in this section shall be construed to affect the validity of any right of occupancy lawfully granted or deemed to have been granted or consented to under the provisions of any law in force in Tanzania before the commencement of this Act.*

*I do not think it will be within the spirit of this provision to say that a deceased's heir cannot inherit landed property unless he/she is a Tanzanian...."*

In the end, the trial Judge held that a bequeath of the deceased's property upon his/her death is neither a grant nor an allocation of a right of occupancy and therefore, it was proper for a bequeath to be made to the non-citizen.

We do not have any qualms with the trial Judges' observation on the principle that transmission is among the modes used in passing over the interest in land of the deceased person to the beneficiary as that is the spirit of the definition of the word "transmission" under section 2 of the Land Act. To be specific, the heir or beneficiary in probate matters can only acquire the right of occupancy by way of transmission and not

by other modes like grant, allocation, sale or transfer. The said term is defined as follows:

*"Transmission" means the passing of a right of occupancy, a lease or a mortgage from one person to another by the operation of law on death or insolvency or otherwise."*

It is noteworthy that the above provision seems to be general as it does say anything regarding the passing of right of occupancy, a lease or a mortgage to a non-citizen by the operation of law or insolvency.

Be it as it may, the manner transmission of property on death of the owner can be carried out is provided for under section 67 and 68 of the Land Registration Act, Cap 334 (the Registration Act). Section 67 states as follow:

***"67. On the death of the owner of any estate or interest, his legal personal representative, on application to the Registrar in the prescribed form and on delivery to him an office copy of the probate of the will or letters of administration to the estate of the owner or of his appointment under Part VIII of the Probate and Administration of Estate Act or the Fourth Schedule to the Magistrates Courts Act shall be entitled to be registered as owner in the place of the deceased."*** [Emphasis added]

It is crystal clear under the above provision that, it is only the legal personal representative who is entitled to be registered as owner of any estate or interest after the death of the owner, upon making an application to the Registrar of Titles as per the dictates of the law.

Besides that, section 68 prohibits assent by the legal representative to the vesting of any devise or bequest of any registered estate or interest or disposition to be registered unless the said estate or interest is registered in the name of the legal personal representative.

Having digressed on the forms of acquiring land and the manner the estate or interest in land of deceased person can be bequeathed, we think, we can now tackle the main issue of whether the right of occupancy or interest can be transmitted to the heir or beneficiary who is a non-citizen.

In our view, our answer is No! Reading section 2 of the Land Act together with sections 67 and 68 of the Land Registration Act, interest in land of the deceased can only be bequeathed to heirs or beneficiaries through transmission after having been registered in the name of the legal representative of the deceased. As to who will benefit, section 20(1) of the Land Act explicitly prohibits such transmission to non-citizen. According to the said provision of the law, it only permits a non-citizen to occupy land for investment purposes under the Tanzania Investment Act.

It follows therefore, in our considered view that, as the transmission under section 67 of the Land Registration Act gives the beneficiary the right to occupy and use land; and since right to be given in relation to probate matters does not relate in any how with investment purposes, a non-citizen cannot inherit landed property in Tanzania. Doing so would be to circumvent the spirit in section 20 (1) of the Land Act.

In reaching to that stance, we are guided by the case of **Katani A. Katani v. Returning Officer Tandahimba District and 2 Others**, [2012] TZCA 8, TANZLII, in which the Court in interpreting section 111 of the National Elections Act, Cap. 343 relied on the Book of G. P.L Singh titled **Principles of Statutory Interpretation**, Tenth Edition 2006 and stated as follows:

*"When the question arises as to the meaning of a certain provision in statute, it is not only legitimate but **proper to read that provision in its context**. The content here means, the statute as a whole, the previous state of the law, other statutes in pari materia, the general scope of the statute and the mischief that was intended to remedy."*[Emphasis added]

As it is, looking at the provisions of section 20 (1) of the Land Act in its totality, we are of a considered view that its intent was to prohibit non-citizens to occupy and use land in any manner save for investment

purposes only. It is our view that, had the trial Judge invoked the above principle of statutory interpretation, on the mischief that was intended to cure, perhaps he would not have arrived to the conclusion he made.

We have also examined the manner the provision is couched, and we think, it still cements what we have observed. It states:

***"For avoidance of doubt, a non-citizen shall not be allocated or granted land unless it is for investment purpose under the Tanzania Investment Act."*** [Emphasis added]

As it is, there is no doubt that it ousts away in the uncertain terms land ownership to non-citizen. We have also taken note on Mr. Safari's submission on the manner the law should be interpreted. We agree with his argument on the operationalization of the law retrospectively as stated in the case of **Mahendra Kumar Govindji Monani T/A Anchor Enterprises** (supra) that in principle the statute should not be interpreted retrospective. And, in our case that is not the situation as the law is quite settled because much as the deceased property may be transmitted where it is registered by legal representative of the deceased, still, it has to bequeathed to Tanzanian citizens and not the non- citizens as stated above.

We, therefore, answer the issue we had posed earlier on in the negative.

In this regard, we find that the application is merited and we grant it. We therefore, quash the judgment and set aside the decree thereof.

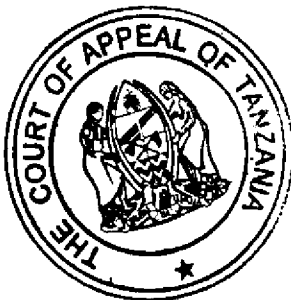
**DATED** at **DODOMA** this 20<sup>th</sup> day of August, 2025.

R. K. MKUYE  
**JUSTICE OF APPEAL**

P. F. KIHWELO  
**JUSTICE OF APPEAL**

A. A. ISSA  
**JUSTICE OF APPEAL**

The Ruling delivered this 22<sup>nd</sup> day of August, 2025 through Virtual Court in the presence of Mr. Camilius Ruhinda, learned Principal State Attorney assisted by Mr. Mkama Musalama, learned State Attorney for the Applicant, Mr. Swalehe Njoma, learned State Attorney for the 2<sup>nd</sup> Respondent, the 3<sup>rd</sup> and 4<sup>th</sup> Respondents together with their Advocate Mr. Emmanuel Safari, is hereby certified as a true copy of the original.



  
A. L. KALEGEYA  
**DEPUTY REGISTRAR**  
**COURT OF APPEAL**