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ZANZIBAR
10th June, 2019

(Dr. ABDULHAMID Y. MZEE)
*Secretary to the Revolutionary
Council and Chief Secretary*

**A BILL
for
AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND
DUTIES AND TO AMEND CERTAIN WRITTEN FINANCIAL
AND TAX LAWS RELATING TO COLLECTION AND
MANAGEMENT OF PUBLIC REVENUES AND OTHER
MATTERS CONNECTED THEREWITH**

ENACTED by the House of Representatives of Zanzibar.

**PART ONE
PRELIMINARY PROVISIONS**

Short title
and
Commence-
ment.

1. This Act may be cited as the Finance (Public Revenue Management) Act, 2019 and shall come into operation immediately after being assented to by the President.

**PART TWO
AMENDMENT OF THE TAX ADMINISTRATION AND
PROCEDURES ACT, NO. 7 OF 2009**

Construction.

2. This part shall be read as one with the Tax Administration and Procedures Act, No. 7 of 2009, in this part referred to as the “Principal Act”.

Amendment
of Section 4.

3. Section 4 of the Principal Act is amended by:

(a) inserting a new sub section (3) and (4) immediately after sub section (2) as follows:

“(3) Where in case the taxable person, by way of complimentary or any other form of agreement, accepts from any customer or agent a payment which is less than the normal price for the goods supplied or services rendered, that taxable person shall be deemed to have received from the customer or agent the normal price.

(4) For the purpose of sub section (3) of this section, “normal price” means the sum of money which the taxable person would normally require to be paid from an independent customer or agent for the goods or services so rendered.”

(b) renumbering the existing sub sections (3), (4) and (5) to be sub sections (5), (6) and (7) accordingly.

Amendment
of Section 23.

4. Section 23 of the principal Act is amended by:

(a) deleting subsection (2) and substituting for it a new sub section (2) as follows:

“(2) Notwithstanding the provisions of subsection (1) of this section, the Minister shall, by order published in the Gazette from time to time, determine the threshold for which a person shall be required to issue a fiscal receipt of fiscal invoice by using electronic fiscal device”.

- (b) deleting sub section (3) and substituting for it a new sub section (3) as follows:

“(3) Notwithstanding the provisions of subsection (2) of this section, the Minister may by order published in the Gazette exclude person or class of persons from issuing fiscal receipt or fiscal invoice by using electronic fiscal device.”

- (c) deleting sub section (5) and substituting for it a new sub section (5) as follows:

“(5) A person issuing a manual receipt shall enter or cause to be entered in the receipt, cash sale or tax invoice and duplicate copy the following particulars:

- (a) the words “tax invoice”, “receipt” or “cash sale” on its face;
- (b) serial number, TIN, BRN, trade name, address, and registration number;
- (c) name and address of the client;
- (d) the date on which the tax invoice or receipt is issued;
- (e) quantity or volume of the goods or services supplied;
- (f) unit price and total value of goods or services;
- (g) tax charged on the transaction as the case may be; and
- (h) seal and signature of taxable person or his authorised representative.

Amendment
of section 33.

5. Section 33 of the Principal Act is amended by deleting subsection (2) and substituting for it a new sub section (2) as follows:

“(2) The rate of interest to be charged under subsection (1) of this section, shall be the lending rate issued by the Bank of Tanzania at the beginning of each calendar year plus five.”

Amendment
of section 57..

6. Section 57 of the Principal Act is amended by adding a new sub section (3) immediately after sub section (2) as follows:

“(3) The Minister may, by regulation or order published in the Gazette, prescribe the eligibility criteria, duration and procedures for accessing the remission provided for under sub section (1) of this section for specified period in the calendar year”.

PART THREE AMENDMENT OF THE HOTEL LEVY ACT, NO. 1 OF 1995

Construction.

7. This part shall be read as one with the Hotel Levy Act, No. 1 of 1995, in this part referred to as the “Principal Act”.

Amendment
of section 2.

8. Section 2 of the Principal Act is amended in section by inserting the interpretation of the word “tourist vessel” in its alphabetical order as follows:

“tourist vessel” means a seagoing vessel that has been designed to provide board and lodging for a payment.

Amendment
of section 3.

9. Section 3 of the Principal Act is amended in sub section (2) by inserting the words “tourist vessel” between the word “restaurant” and the words “tour operating services”.

PART FOUR AMENDMENT OF THE LAND TENURE ACT, NO. 12 OF 1992

Construction

10. This part shall be read as one with the Land Tenure Act, No. 12 of 1992, in this part referred to as the Principal Act.

11. Section 47 of the Principal Act is amended in sub section (5) by inserting the words “, setting the rent or reviewing the rent” between the words “reduction in rent” and the word “if”. Amendment of section 47.

PART FIVE
AMENDMENT OF THE ZANZIBAR BROADCASTING
COMMISSION ACT, NO. 7 OF 1997

12. This part shall be read as one with the Zanzibar Broadcasting Commission Act, No. 7 of 1997, in this part referred to as the “Principal Act”. Construction

13. Section 22 of the Principal Act is amended by deleting paragraph (e) thereof. Amendment of section 22.

PART SIX
AMENDMENT OF THE BUSINESS ENTITY REGISTRATION
ACT, NO. 12 OF 2012

14. This part shall be read as one with the Business Entity Registration Act, No. 12 of 2012, in this part referred to as the “Principal Act”. Construction

15. Section 24 of the Principal Act is amended by:

Amendment of section 24.

- (a) deleting sub section (1) and substituting for it a new sub section (1) as follows:

“(1) Every business entity registered prior to the commencement of this Act, shall be deemed to be registered under this Act, and within a period of two years after this Act has come into operation, be required to update its information in accordance with the provisions of this Act.

- (b) deleting sub section (2) and substituting for it a new sub section (2) as follows:

“(2) The business entity which has updated its information shall be given a new registration number under the provisions of this Act”.

- (c) Deleting sub section (3) and substituting for it a new sub section (3) as follows:

“(3) Where any business entity fails to comply with the provisions of sub section (1) of this section, the Registrar shall cause that business entity to be struck off in the respective register.”

OBJECTS AND REASONS

This Bill is intended to effect the imposition, alteration of Taxes and duties laws and amendment of certain financial laws relating to collection and management of public revenue for the better implementation of those laws.

The Bill is divided into six parts.

Part One of the Bill deals with the preliminary matters which are short title and commencement.

Part Two of the Bill is proposing to amend the Tax Administration and Procedures Act, No. 7 of 2009 in section 4, 23, 33 and 57.

Part Three of the Bill is proposing to amend the Hotel Levy Act, No. 1 of 1995 in section 2 and 3.

Part Four of the Bill is proposing to the Land Tenure Act, No. 12 of 1992 in section 47.

Part Five of the Bill is proposing to amend the Zanzibar Broadcasting Commission Act, No. 7 of 1997 in section 22.

Part Six of the Bill is proposing to amend the Business Entity Registration Act, No. 12 of 2012 in section 24.

ZANZIBAR
10th June, 2019

(AMB. MOHAMED RAMIA ABDIWAWA)
MINISTER FOR FINANCE AND PLANNING
ZANZIBAR

