OFFICIAL GAZETTE OF THE REVOLUTINARY GOVERNMENT OF ZANZIBAR

16th APRIL 2026

*It is printed by the approval of Government and has been accepted by the Postmaster General as Gazette.It is issued every Friday.*

**CXXXV Nam. 7490**

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## NOTICE

The Bill following hereunder shall be presented before the House of Representatives for the first, second and third reading which will start its session on 06th May, 2026 and is gazetted for the public notice incorporating together with their objects and reasons.

ZANZIBAR
**16th April, 2026**

(Mr. Saleh Juma Mussa)
***Acting Secretary to the Revolutionary Council and Chief Secretary***

# A BILL

*for*

## AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND DUTIES AND TOAMEND CERTAIN 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 comme-ncement.

**1.** This Act may be cited as the Finance (Public Revenue Management) Act, 2026 and shall come into operation immediately after being assented to by the President.

Amendment of certain laws.

**2.** The laws specified in various parts of this Act are amended in the manner specified in their respective parts.

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

Constru-ction.

**3.** 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 8.

**4.** Section 8 of the Principal Act is amended in subsection (2) by deleting words "demand documents referred to under section 6" appearing between the words "under this section" and "of this Act" and substituting them with the words "a proof of identity".

Amendment of section 9.

**5.** Section 9 of the Principal Act is amended by repealing subsection (3) and replacing it with a new subsection (3) as follows:

"(3) A certificate of registration or tax registration number issued under this Act shall be displayed at all time in a conspicuous position whether physical or digital at the taxable person's place of business."

**6.** Section 23 of the Principal Act is amended in subsection (7) by inserting the words "not less than Two Hundred Thousand Shillings and not exceeding" between the words "of" and "two millions". Amendment of section 23.

**7.** Section 31 of the Principal Act is amended by adding new subsections (3) and (4) immediately after subsection (2) as follows: Amendment of section 31.

"(3) A taxpayer may, in writing, apply to the Commissioner General for an extension of time to pay tax under any tax law.

(4) The Commissioner General may, upon the receipt of the application and if satisfied that the extension is necessary due to taxpayer's absence from Zanzibar, sickness or other good cause, extend the date on which tax or part of tax shall be paid."

**8.** Section 41 of the Principal Act is amended in subsection (1) by adding new paragraph (e) immediately after paragraph (d) as follows: Amendment of section 41.

"(e) who acts as intermediaries including banks, payment card, electronic payment providers and other approved payment service providers, to the taxable person".

**9.** Section 62A of the Principal Act is amended by: Amendment of section 62A.

(a) deleting the word "Commissioner" appearing in subsection (1) and substituting for it with the words "relevant authority";

(b) repealing subsection (2); and

(c) renumbering subsection (3) to be subsection (2).

## PART THREE
## AMENDMENT OF THE VALUE ADDED TAX ACT, NO. 4 OF 1998

Constru-ction.

**10.** This part shall be read as one with the Value Added Tax Act, No. 4 of 1998 in this part referred to as "the Principal Act".

Amend-ment of section 16.

**11.** Section 16 of the Principal Act is amended by:

(a) adding a new subsection (4) immediately after subsection (3) as follows:

"(4) Notwithstanding any other provision of this Act, a taxable person registered under Zanzibar Investment Promotion Authority carrying on tourism or hotel services, shall not be entitled to deduct input tax incurred on the acquisition or importation on construction services, construction materials, renovation or improvement of capital goods, including building, fixtures, furniture, equipment or motor vehicles, where such capital goods are used, or are intended to be used in taxable tourism services."

(b) renumbering the remaining subsections accordingly.

## PART FOUR
## AMMENDMENT OF THE STAMP DUTY ACT, NO. 7 OF 2017

Constru-ction.

**12.** This part shall be read as one with the Stamp Duty Act, No. 7 of 2017 in this part referred to as "the Principal Act".

Amend-ment of section 65.

**13.** Section 65 of the Principal Act is amended by deleting the words "31$^{st}$ December in every year" appearing at the end of the subsection (2) and substituting them with the words "after twelve months from the date of issue".

**14.** Section 77 of the Principal Act is amended in subsection (3) by deleting the words "for international transport" appearing at the end of paragraph (b). Amend-ment of section 77.

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

**15.** This part shall be read as one with the Hotel Levy Act, No. 1 of 1995 where in this Part referred to as "the Principal Act". Constru-ction.

**16.** Section 3 of the Principal Act is amended by: Amend-ment of Section 3.

(a) repealing subsection (3); na

(b) renumbering subsection (4) to be subsection (3).

## PART SIX
## AMENDMENT OF EXCISE DUTY ACT, NO. 8 OF 2017

**17.** This part shall be read as one with the Excise Duty Act, No. 8 of 2017 where in this part referred to as "the Principal Act". Constru-ction.

**18.** The Principal Act is amended by repealing section 18 and repealing it with a new section 18 as follow: Repeal and replacement of section 18.

"Exemption on goods cleared in Mainland Tanzania.

**18.**-(1) Goods imported and cleared under the customs procedures in Mainland Tanzania shall not be chargeable with duty when transferred for consumption in Zanzibar where the rate of Excise Duty applicable at the time of importation in Tanzania Mainland is the same or higher as the rate applied in Zanzibar.

(2) Where the excise duty applied in Zanzibar is higher than the rate applied in Tanzania Mainland, the difference in the excise duty shall be deemed to have not been paid and shall be collected upon transfer of goods to Zanzibar."

## PART SEVEN
## AMENDMENT OF THE VOCATIONAL TRAINING ACT, NO. 8 OF 2006

Constru-ction.

**19.** This part shall be read as one with the Vocational Training Act, No. 8 2006 where in this part referred to as "the Principal Act".

Amend-ment of section 27.

**20.** Section 27 of the Principal Act is amended in subsection (3) by deleting the words "four percent" and substituting for them with words "three percent".

## PART EIGHT
## AMENDMENT OF THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, NO. 9 OF 2015

Constru-ction.

**21.** This part shall be read as one with the Finance Act (Public Revenue Management) Act, No. 9 of 2015 where in this part referred to as "the Principal Act".

Amend-ment of section 20A.

**22.** Section 20A of the of the Principal Act is amended in subsection (1) by adding a new paragraph (c) immediately after paragraph (b) as follows:

"(c) supply of articles, medical devices or other equipment specifically designated for the use of persons with disabilities."

## PART NINE
## AMENDMENT OF THE ZANZIBAR INVESTMENT ACT, NO. 10 OF 2023

Constru-ction.

**23.** This part shall be read as one with the Zanzibar Investment Act, No.10 of 2023 where in this Part referred to as "the Principal Act".

Addition of new section 26A.

**24.** The Principal Act is amended by adding new section 26A immediately after section 26 as follows:

“Misuse of tax exemptions.

**26A.-**(1) An investor who has been granted tax exemption under this Act and misuses the exemption, commits an offence and shall, upon conviction, be liable to:

(a) pay the tax which would have been paid if the tax exemption was not granted; and

(b) pay a penalty of fifty percent of the tax which would have been paid if the tax exemption was not granted.

(2) Subject to the provisions of subsection (1) of this section, no other tax exemption shall be granted to that investor.”

## PART TEN
## AMENDMENT OF THE EMPLOYMENT ACT, NO. 11 OF 2005

Constru-ction.

**25.** This part shall be read as one with the Employment Act, No.11 of 2005 where in this part referred to as “the Principal Act”.

Amend-ment of section 83.

**26.** Section 83 of the Principal Act is amended by adding a new subsection (5) immediately after subsection (4) as follows:

“(5) An employer who fails to furnish copies, returns and statistics, whether periodical or otherwise of the employment contracts, number of employees, rates of remuneration and any other conditions of services affecting such employment, commits an offence and shall upon conviction be liable to a fine of not less than One Million Shillings or imprisonment not less than three months or both such fine and imprisonment.”

## OBJECTS AND REASONS

The objects of this Bill are to impose and alter certain taxes and duties, and to make an amendment of the financial and tax laws relating to collection and management of public revenues for better implementation of those laws.

The taxes and duties imposed intended to be collected by the tax authorities and remitted to the Government treasury as public revenues, and the amendment of the tax laws aimed whether to simplify the procedures in tax collections, to make tax laws up-to-date according to the current situation, or to increase the Government Revenues without affecting public interests

The Bill is divided into Ten Parts:

***Part One:*** contains preminary provisions which is short title and commencement together with Amendment of certain laws.

***Part Two:*** proposes the amendment of the Tax Administration and Procedures Act, No. 7 of 2009 in section 8 (2), section 23(7), section 31, section 41(1)(e), section 62A, and deleting and replacing section 9(3),.

***Part Three:*** proposes the amendment of the Value Added Tax Act, No. 4 of 1998 in section 16 by adding new subsection (4).

***Part Four:*** proposes the amendment of the Stamp Duty Act, No. 8 of 2017 in section 65 and section 77.

***Part Five:*** proposes the amendment of the Hotel Levy Act, No. 1 of 1995 in section 3 by deleting subsection (3).

***Part Six:*** proposes the amendment of the Excise Duty Act, No. 8 of 2017 in Section 18.

***Part Seven:*** proposes the amendment of the Vocational Training Act, No. 8 of 2006 in section 27.

***Part Eight:*** proposes the amendment of the Finance (Public Revenue Management) Act, No. 9 of 2015 in section 20A.

***Part Nine:*** proposes the amendment of the Zanzibar Investment Act, No. 10 of 2023 by adding new section 26A.
***Part Ten:*** proposes the amendment of the Employment Act, No. 11 of 2005 in section 83.

ZANZIBAR (DR. JUMA MALIK AKIL)
**16th April, 2026** **MINISTER OF FINANCE AND PLANNING ZANZIBAR**

*Printed by Government Printing Press Agency - Price 3000/=*