



THE FINANCE (PUBLIC REVENUES MANAGEMENT)
ACT, 1994

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SECTION

TITLE

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ACT NO. 19 OF 1995

I ASSENT

SALMIN AMOUR
PRESIDENT OF ZANZIBAR
AND
CHAIRMAN OF THE REVOLUTIONARY COUNCIL

03rd August, 1995.

AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND
AMEND CERTAIN WRITTEN LAWS RELATING TO
COLLECTIONS AND MANAGEMENT OF PUBLIC REVENUES.

ENACTED by the House of Representative of Zanzibar.

**PART 1
PRELIMINARY PROVISIONS**

Short-title

1. This Act may be cited as the Finance (Public Revenues Management) Act, 1995 and shall come into operation on the 1st day of July, 1995.

**PART II
AMENDMENT OF THE AIRPORT SERVICE CHARGE
DECREE, NO. 19 OF 1963.**

Construction.

2. This part shall be read as one with the Airport Service charge Decree, No. 19 of 1963, in this part referred to as the 'principal Act'.



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Amendment of the Principal Act. **3.** The Principal Act is hereby amended by adding a new section. 3 A immediately after section 3 as follows:

"Permit charges for foreign Planes. **3A(1)** There shall be an entry permit charges for all foreign planes landing at Zanzibar airports whether in transit or otherwise.

(2) The entry permit rates shall be as follows:

(a) Passenger planes;

i) from one to ten passengers - \$20.00 per landing;

ii) from eleven to forty passengers \$30.00 per landing;

iii) from forty one to hundred passengers - \$ 50.00 per landing;

iv) from one hundred and one passengers and above \$100.00 per landing.

(b) Cargo planes - \$30.00 per landing

(c) Other planes - \$ 20.00 per landing"

PART III

AMENDMENT OF THE INVESTMENT PROTECTION ACT NO. 2 OF 1986

Construction **4.** This part shall be read as one with the Investments Protection Act, 1986 in this part referred to as the principal Act.

Amendment of the Principal Act. **5.** The Principal Act is hereby amended by adding a new section 3A immediately after section 3 as follows:

"Application fees **3A.** There shall be an application fees for all investment under this Act which shall be two hundred US dollars or equivalent to it per every application".



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PART IV
AMENDMENT OF TRADES LICENSING ACT, NO 3 OF 1983

- Construction. **6.** This part shall be read as one with the Trades Licensing Act No. 3 of 1983, in this part referred to as the principal Act.
- Amendment of the **7.** The Principal Act is hereby amended by adding a new Principal Act. section 11A immediately after section 11 as follows:
- "Submission of Income **11A.** Any trading licence shall not be issued until tax clearance the Income tax clearance certificate from the Income tax Certificate. Department is submitted to the authorised licensing officer."
- Amendment **8.** Section 8 of the principal act is hereby amended of section 8.
- (a)** in subsection (2) by adding the words at the end of subsection as follows:
 "..... and the fees shall be increased by 2% for each extra two months of delay.
- (b)** by adding a new subsection (3) as follows:
 "(3) Any investor, under the Investments Protection Act, 1986 shall be liable to pay a penalty of 1% of his project capital investment for carrying on business without a proper trading licence."
- Amendment of **9.** The first Schedule of the principal Act is hereby first schedule. amended as follows:-



(4) The Minister for Finance may make procedure and rules relating to trade levy collection"

PART VII

AMENDMENT OF THE SALES TAX ACT, 1991

Construction.

14. This part shall be read as one with the Sales Tax Act, 1991, in this part referred to as the "principal Act."

Amendment of second schedule.

15. The second schedule to the principal Act is hereby amended by delating paragraph (c) (ii) and substituting for the following:

"(c) (ii) Service charges or processing of exemption application of the Investment projects under Investment Protection Act and Zanzibar, Free Economic Zones Act shall be two percent (2%) of the amount of tax before exemption and any other exemption applications shall be one percent (1%)

Passed in the House of Representatives on the 17th day of July, 1995.

(KHAMIS JUMA CHANDE)

CLERK TO THE HOUSE OF REPRESENTATIVES