



**THE FINANCE (PUBLIC REVENUE MANAGEMENT)  
ACT, 1997  
ARRANGEMENT OF SECTIONS**

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ACT NO. 5 OF 1997

I ASSENT

*S. Amour*  
SALMIN AMOUR  
PRESIDENT OF ZANZIBAR AND  
CHAIRMAN OF THE REVOLUTIONARY COUNCIL  
.....*5th August*.....1997

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

ENACTED By the House of Representatives of Zanzibar.

**PART I  
PRELIMINARY PROVISIONS**

1. This Act may be cited as the Finance (Public Revenue Management) Act, 1997 and shall come into operation on the 1st day of July 1997. Short title and commencement

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

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" Construction

3. Section 3 of the Principal Act is hereby amended in subsection (1) by deleting the phrase "One Thousand Shillings" which appears in paragraph (a) and substituting for it phrase "Two Thousand Shillings". Amendment of section 3

**PART III  
AMENDMENT OF THE SALES TAX ACT OF 1991**

4. This part shall be read as one with the Sales Tax Act of 1991, in this part referred to as the "Principal Act". Construction



5. The second schedule to the Principal Act is hereby amended by repealing item 3 and substituting thereof and adding thereto the following: Amendment of second Schedule

"3. Port Service Charge:

- (i) Tshs. 500.00 for residents; and,
- (ii) \$5 for foreigners.

"4. Sea Transport

- (i) Tickets 5%
- (ii) Cargo 5%

"5. Service charges on processing of exemption applications of the investment projects under Investment Protection Act and Zanzibar Free Economic Zones Act shall be five percent (5%) of the amount of tax before exemption and any other exemption application shall be two percent (2%).

#### PART IV AMENDMENT OF THE HOTEL LEVY ACT, 1995

6. This part shall be read as one with the Hotel Levy Act, 1995 in this part referred to as the Principal Act. Construction

7. Subsection (1) of section 3 of the Principal Act is hereby amended by deleting phrase "on payment" which appears on the fifth line thereof and substituting for it phrase "on consideration" Amendment of Section 3

8. Section 4 of the Principal Act is hereby amended by deleting subsections (1) and (2) and replace them with the following:— Amendment of Section 4

(1) For the purpose of this Act, "charges" means the payment or payment deemed by subsection (2) of this section in settlement of the consideration agreed to be paid by the visitor or guest to the tax payer.

(2) "Where in any case the tax payer accepts from any visitor or guest a payment by way of complimentary or any sum of money less than the normal charges as settlement for the services rendered, tax payer shall be deemed to have received from the visitor or guest the normal charges"

9. Section 6 of the Principal Act is hereby amended by adding immediately after paragraph (ii) the following paragraph:— Amendment of Section 6

(iii) For the purpose of this Act any firm or institution rendering consultancy services in taxation shall be obliged to obtain a written approval from the Commissioner of the Public Revenue or any other person appointed for that purpose or Institution established to replace it.



Passed on the House of Representatives on 22<sup>nd</sup> day of July, 1997.

*KHChande*  
KHAMIS JUMA CHANDE  
Clerk of the House of  
Representatives of Zanzibar