

NO. 8 OF 1984



AN ACT TO GIVE STATUTORY EFFECT FOR
LIMITED PERIODS TO ORDERS OF THE PRESIDENT
IMPOSING ANY NEW TAX OR DUTY OR RATE
OF TAX OR DUTY, CREATING ANY NEW
ALLOWANCE, OR VARYING OR REMOVING
ANY EXISTING TAX OR DUTY, OR ANY
SUCH RATE OR ALLOWANCE TO
REPEAL THE CUSTOMS AND EXCISE
DUTIES (PROVISIONAL COLLECTION)
DECREE, CAP 146 OF THE LAWS OF
ZANZIBAR AND TO PROVIDE FOR
OTHER MATTERS RELATED
THERE TO INCIDENTAL
THEREWITH

THE PROVISIONAL COLLECTION OF TAXES
AND DUTIES ACT, 1984

ARRANGEMENT OF SECTIONS

Section.

1. Short title.
2. Provisional collection orders.
3. Duration of orders.
4. Refund of excess tax or duty.
5. Repeal of Cap. 146 and saving.

I ACCEPT



ALI HASSAN MWINYI
THE PRESIDENT OF ZANZIBAR AND
CHAIRMAN OF THE REVOLUTIONARY
COUNCIL

1-12-1984

AN ACT TO GIVE STATUTORY EFFECT FOR LIMITED PERIODS
TO ORDERS OF THE PRESIDENT IMPOSING ANY NEW TAX OR
DUTY OR RATE OF TAX OR DUTY, CREATING ANY NEW ALLOWANCE,
OR VARYING OR REMOVING ANY EXISTING TAX OR DUTY, OR
ANY SUCH RATE OR ALLOWANCE TO REPEAL THE CUSTOMS AND
EXCISE DUTIES (PROVISIONAL COLLECTION) DECREE, CAP
146 OF THE LAWS OF ZANZIBAR AND TO PROVIDE FOR OTHER
MATTERS RELATED THERETO INCIDENTAL THEREWITH

ENACTED by the House of Representatives Zanzibar.

Short title. 1. This Act may be cited as the Provisional Collection
of Taxes and Duties Act, 1984.

Provisional
collection
orders. 2. (1) If the President at any time approves of the
introduction into the House of Representatives of a Bill whereby,
if such Bill be passed into law, any tax or duty, or rate of
tax or duty, or any allowance in respect of such tax or duty,
would be imposed or created, or whereby any such tax, duty, rate
or allowance, would be varied or removed, he may, subject to the
provisions of this Act and notwithstanding the provisions of
any other written law, make an order that there shall be charged,
levied and collected the tax or duty which would become payable
if such Bill were passed into law in lieu of the tax or duty
(if any), which would otherwise be payable or, as the case may be,
that there shall cease to be charged, levied and collected any
tax or duty which would cease to be payable if such Bill were
passed into law.

(2) References in subsection (1) to the imposition or
creation of any tax, duty, rate or allowance shall be deemed to

include a reference to the reimposition or renewal of such tax, duty, rate or allowance.

Duration
of orders.

3. (1) Every order made under section 2 shall come into force on such date as is specified therein and, without prejudice to the power to cancel it at any time, shall expire and cease to be of effect:-

- (a) If the Bill in respect of which the order is made is not introduced into the House of Representatives at the meeting thereof next following the date on which the order came into force; or
- (b) on the rejection by the House of Representatives of the Bill in respect of which the order was made, or on the withdrawal of such Bill, or on the consideration of such Bill, by the House of Representatives being adjourned sine die; or
- (c) on the expiration of four months after the date on which the order came into force; or
- (d) on the coming into operation, with or without modification of the Bill in respect of which the order was made:

Provided that the President, with the approval of the House of Representatives signified by resolution, by order declare that the period referred to in paragraph (c) shall be extended for such period as may be specified in the order.

(2) References in subsection (1) to a Bill shall, where such Bill contains provisions relating to different taxes, or to different duties or to different taxes and duties, be deemed to include a reference to the relevant provision of such Bill in respect of which such order is made.

Refund of
excess tax
or duty.

4. Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act which is in excess of the tax or duty payable immediately after such order has ceased to be of effect any such excess may if it has not been so refunded, or to the extent to which it has not been so refunded, be refunded by being charged on and paid out of the Consolidated Fund.

Repeal of
Cap. 146
and saving.

5. (1) The Customs and Excise Duties (Provisional Collection) Decree Cap. 146 of the Laws of Zanzibar is hereby repealed:

(2) Any order made under the repealed Decree which is still in force on the date when this Act comes into operation shall be deemed to have been made under this Act and the provisions of this Act shall apply to such order as if this Act had been in operation on the date such order was made.

Passed in the House of Representatives on 11th
October, 1964.


(IDI P. HASSAN)

CLERK TO THE HOUSE OF
REPRESENTATIVES

SHERIA YA MUDA MFUPI YA UKUSANYAJI
KODI NA MAPATO, YA 1984

SEHEMU.

1. Jina fupi
2. Amri na ukusanyaji wa muda.
3. Muda wa amri.
4. Kurejeshwa kwa kodi zaidi au ushuru ulionidi.
5. Kufutwa kwa Sura ya 146 na kuhalalisha mambo yaliyotendeka.

SHERIKALI YA MAPINDUZI ZANZIBAR

NAM. 8 YA 1984

MAKUBALI



ALI HASSAN MWINYI

RAIS WA ZANZIBAR NA MGENYIKITI
WA BARAZA LA MAPINDUZI.

1-12-1984.

SHERIA YA KUHALALISHA KWA HUDA MAALIM AMRI
ZA RAIS KWA KUWEKA KODI AU USHURU, KUANEISHA
POSHO LA AIMA YO YOTE AU KUBADILISHA AU
KUFUTA KODI AU USHURU ULILOPO, KUFUTA SHERIA
YA PORODHA NA USHURU (SHERIA YA HUDA) NA
MAMBO YANAYOHUSIANA NAYO

IMETUNGWA na Baraza la Wawakilishi la Zanzibar.

Jina fupi

1. Sheria hii itajulikana kama sheria ya Huda
Mfupi ya ukusanyaji kodi na majeto, ya 1984.

Amri au
ukusanyaji
wa muda.

2. (1) Ikiwa Rais, wakati wa vote atakubali kupelelewa
katika Baraza la Wawakilishi Mswada kwa ajili ya sheria,
ambayo ikiwa Mswada huo utapitishwa kuwa Sheria, ushuru wa
vote au kodi au posho kwa ajili ya ushuru huo au kodi itawekwa
au itasanyishwa, au pale ambapo ushuru wa aina hiyo au kodi
utabadilishwa au kufutwa, kwa kuzingatia matakwa ya sheria
hii na bila ya kujali sheria nyengine yo yote, anaweza kufanya
amri kwamba kutatowwa kodi au ushuru ambayo itawajibika
kulipwa kama ikiwa Mswada huo ungepitishwa kuwa sheria, au
kwa kadiri itavyokuwa, kwamba hakutotowwa kodi au ushuru
wa vote ambao usingetowwa wakati Mswada huo ungepitishwa
kuwa sheria.

(2) Inapotelewa katika kijifungu cha (1) kwa kuweka
au kusanyishwa kodi au ushuru au posho itafumisha kuweka tena

Mada wa
amri.

3. (1) Amri yo yote inayotolewa chini ya kifungu cha 2 itaanza kutumika tarehe ambayo imeinisiwa ndani ya amri hiyo, na bila ya kuathiri uwezo wa kuifuta amri hiyo wakati wa wote ulio, utawita kutumika na kumalizika.

- (a) Ikiwa Mawada uhusianao na amri hiyo haukipelelewa katika kikao cha Baraza la Wawakilishi kinachofuatia baada ya kutoka amri hiyo; au
- (b) ikiwa Mawada uhusianao na amri hiyo umekataliwa na Baraza la Wawakilishi au ikiwa Baraza limeuahirisha Mawada huo kwa mada usiojulikana; au
- (c) baada ya kupita miaka mine baada ya tarehe ya kuanza kutumika kwa amri hiyo; au
- (d) baada ya kuanza kutumika kwa Mawada uhusiano na amri hio kama ni sheria pamoja na au bila ya mabadiliko yo yote.

(2) Pale inapotajwa Mawada katika kijifungu cha (1), iwapo Mawada huo una vifungu vinavyohusu kodi tofauti au ushuru tofauti, itachukuliwa kujumuisha vifungu mbali mbali vya Mawada huo ambavyo vinaingana na amri iliotolewa.

Kurejesha
kwa kodi
zaidi au
ushuru
uliozidi.

4. Bila ya kuathiri vifungu vyo vyote vya sheria yo yote ambayo inatumika kuhusiana na ukusanyaji wa ushuru na kodi, kama ni kifungu kinachohusiana na kurejesha kwa kodi au ushuru wa wote uliozidi kwa kutelewa natakwa ya sheria hiyo au amri yo yote iliotolewa chini ya sheria hii ambayo ni zaidi ya ushuru au kodi inayolipwa mara tu baada ya amri hio kumalizika kutumika, kodi hio au ushuru huo ambao haujalipwa, kwa kiwango kile ambacho ni budi kirojeshe, italipwa kutoka katika Mfuko Mkuu wa Hazina.

Enfuta kwa
Sura ya 146
na
kubalalisha
mambo
yaliyotendeka.

5. (1) Sheria ya Ushuru wa Porodha na kodi (ukusanyaji wa Mada) Mlango wa 146 sheria za Zanzibar inafutwa.

(3)

(2) Amri yo yote iliofanywa chini ya sheria hio iliofutwa ambayo hadi hivi sasa inatumika itachukuliwa kama imefanywa chini ya sheria hii, na sheria hii itatumika kwa amri hiyo kama kwamba sheria hii imekuwa ikatumika kuanzia tarehe ya kufanywa kwa amri hiyo.

Imepitishwa katika Baraza la Wawakilishi
tarehe 11 Oktoba, 1984.


[IDI P. HASSAN]

KATIBU

BARAZA LA WAWAKILISHI