



**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**

**ACT. NO.9 OF 2015**

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ACT NO. 9 OF 2015

I ASSENT

{DR ALI MOHAMED SHEIN}  
PRESIDENT OF ZANZIBAR  
AND

THE CHAIRMAN OF THE REVOLUTIONARY COUNCIL

29<sup>th</sup> June 2015

**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.**

ENACTED BY the House of Representatives- Zanzibar

**PART ONE  
PRELIMINARY PROVISIONS**

Short title and  
commencement.

1. This Act may be cited as the Finance (Public Revenue Management) Act, 2015 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**

Interpretation.

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 32.

3. Section 3 of the principal Act is amended by inserting new interpretation as follows:



"assessment" means a determination of the amount of a tax liability made under a tax law by the Commissioner or by way of self-assessment;

"Certificate of registration" means a certificate of registration issued under section 9 of the Act.

Amendment of section 5.

4. Section 5 of the Principal Act is amended by:

(a) inserting a new sub section (2) immediately after subsection (1) as follows:

(2) A person who commences any business shall apply for registration to the Commissioner.

(b) renumbering sub sections (2), (3), (4), and (5) to be (3), (4), (5) and (6) respectively.

Amendment of section 9.

5. Section 9 of the Principal Act is amended by inserting subsection (5) immediately after subsection (4) as follows:

(5) A taxable person who fails to comply with the provisions of sub-section (3) of this section, commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shilling but not exceeding Five Hundred Thousand Shillings or to imprisonment for a term not less than two months but not exceeding twelve months, or both such fine and imprisonment.

Amendment of section 15.

6. Subsection (4) of Section 15 of the Principal Act is amended by deleting the words "give notice of change to the Commissioner" appearing between the word "who" and "under" and replacing for them the words "notify the Commissioner as required".

Amendment of section 23.

7. Section 23 of the Principal Act is amended by deleting subsection (4) and replacing the new sub section (4) as follows:

(4) A taxable person who contravenes the provisions of this section, commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shilling but not exceeding Five Hundred Thousand Shillings or to imprisonment for a term not less than two months but not exceeding twelve months or both such fine and imprisonment.

Amendment of section 32.

8. Section 32 of the Principal Act is amended by inserting the words "subsection (1)" between the words "section 31" and "or" appearing in subsections (1) and (2).

Amendment of section 34.

9. Section 34 subsection (1) of the Principal Act is amended by deleting the word "other".



Amendment of section 52.

10. Section 52 subsection (2) of the Principal Act is amended by deleting the words "may request the assistance from police to arrest any taxable person who contravenes section 27 and 53 of the Act" and substituting for them by the words "under this Act may request the assistance from police to arrest such taxable person".

Addition of section 53A.

11. The Principal is amended by inserting new sections 53A immediately after section 53 as follows:

53A (1) Notwithstanding any law to the contrary:

- (a) any document or copy of or extract from any document, relating to the affair of any taxable person that has been seized or obtained by; or
- (b) any statement of a taxable person relating to the affairs of the taxable person that is made to,

an authorized officer in accordance with the provisions of this Act is admissible as an evidence in any proceedings with respect to any offence or in recovery of tax under this Act or any other Act administered by the Board.

### PART THREE

#### AMENDMENT OF THE STAMP DUTY ACT, NO. 6 OF 1996

Construction.

12. This part shall be read as one with the Stamp Duty Act, No. 6 of 1996 in this part referred to as the Principal Act.

Amendment of section 3.

13. Section 3 of the Principal Act is amended by inserting a new sub section (5) immediately after sub section (4) as follows-

"(5) Where the charge of any supply of goods or services provided under sub section (1) (b) of this section is imposed and charged under the Petroleum Levy Act and the Port Service Charge Act, the charge of such goods or supply shall be in accordance with such respective law.

### PART FOUR

#### AMENDMENT OF THE PORT SERVICE CHARGE ACT, NO. 2 OF 1999

Construction.

14. This part shall be read as one with the Port Service Charge Act, No. 2 of 1999 in this part referred to as the Principal Act.



Amendment of section 3.

15. Section 3 subsection (3) of the Principal Act is amended by deleting the words "sea port service charge" and replacing for them the words "sea transport services".

**PART FIVE  
AMENDMENT OF THE VALUE ADDED TAX ACT NO.  
4 OF 1998**

Construction.

16. 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.

Amendment of section 17.

17. Section 17 subsection (1) of the Principal Act is amended by deleting the words "twenty fifth day of the month after the end of the prescribed period to which it relates" and replacing for them the words "due date prescribed under section 31 of the Tax Administration and Procedures Act".

**PART SIX  
AMENDMENT OF THE ZANZIBAR TRADING ACT, NO 14 OF 2013**

Construction.

18. This part shall be read as one with the Zanzibar Trading Act No. 14 of 2013 in this part referred to as the Principal Act.

Amendment of section 54.

19. Section 54 of the Principal Act is amended by adding sub section (2) immediately after subsection (1) as follow-

"(2) Subject to the provisions of section 54(1)(i) of this section, the Minister, by notice published in the Gazette may-

- (a) Add new types of fees or levies payable under the regulations made under this Act;
- (b) Increase, decrease or remove such fees or levies;
- (c) Split the Schedule into two or more sub Schedules; or
- (d) Taking any appropriate action in the administration of such fees and levies.

**PART SEVEN  
INFRASTRUCTURE TAX**

Imposition of Infrastructure Tax.

20.-(1) There shall be a tax to be known as the "infrastructure tax" imposed in Zanzibar at the rates respectively specified in this Act.



(2) In this section "infrastructure tax" means a tax which shall be collected and allocated to infrastructure services in Zanzibar.

(3) For the purpose of this Act, the sources of Infrastructure tax shall be:-

Items	Rate
Guest staying in any hotel in Zanzibar	USD 1 per person per day
Passenger embarking from sea port in Zanzibar to another seaport in Zanzibar	TZS 1000 per person
Passenger embarking from the sea Port In Zanzibar to another sea port in Tanzania	TZS 2000 per person
Passenger embarking from the airports to destination in United Republic of Tanzania	TZS 2000 per person
Petroleum products (a) Diesel (b) petrol	TZS. 100 per litre
Any person purchases electricity supply	2% of the supply net value
Collection of trade levy	60% of the total collection

(4) The words used in infrastructure tax shall have the same meaning as assigned to them in the tax laws.

(5) The Minister responsible for Finance may, by order published in the Gazette, amend, vary, add to or replace the sources and rates of infrastructure tax.

(6) Every order made under sub section (5) shall be submitted for the approval and by Resolution of the House of Representatives within fifteen days of the order being made, or, if the House of Representatives is not meeting, within fifteen days after the next meeting starts.



(7) If such order is not approved by the House of Representatives within the time specified in subsection (6) of this section or disapproved by the House of Representatives, the order shall there upon either expires forthwith or ceases to have effect, as the case may be, but without prejudice to anything done or purported to be done under the order.

Administration of  
Infrastructure  
Tax.

**21.** Subject to the provisions of this Act, the provisions of the Tax Administration Procedures and other tax laws shall apply mutatis mutandis to assessment, collection and payment of infrastructure taxes.

Power of the  
Minister.

**22.**-(1) Subject to the provisions of the Public Finance Act relating to special funds, the Minister shall provide for the establishment and management of infrastructure tax fund.

(2) The Minister may make regulations for any matter relating to infrastructure tax including:

- (a) the manner of making and determination of the tax; and
- (b) the procedures that he considers appropriate in the management of this tax.

**PASSED** by the House of Representatives on 19<sup>th</sup> May, 2015.

  
**YAHYA KAHAMIS HAMAD**  
**CLERK OF THE HOUSE OF REPRESENTATIVES**  
**ZANZIBAR**