

SHERIA INAYOREKEBISHA SHERIA YA USURU 1988

MPANGILIO WA VIFUNGU

KIFUNGU:

1. Jina fupi
2. Marekebisho ya kifungu cha 32
cha Sheria Mama.
3. Kufutwa kifungu cha mwanzo cha Jadwali.

NAKUBALI,

Idris Abdul Waki

IDRIS ABDUL WAKI

RAISWA ZANZIBAR

NA

MWENYEKITI WA BARAZA LA MAPINDUZI.

30 OKTOBA, 1988.

SHERIA INAYOREKEBISHA SHERIA YA USHURU WA STEMPU.

IMETUNGWA na Baraza la Wawakilishi Zanzibar.

Jina fupi.

1. Sheria hii itajulikana kama Sheria ya Ushuru wa stempu (marekebisho) ya mwaka 1988 na itasomwa pamoja na sheria ya Ushuru wa stempu ya 1986 (humi itajulikana kama ni Sheria Mama).

Marekebisho ya kifungu cha 32 cha Sheria Mama. 2. Kifungu cha 32 cha Sheria Mama kinarekebishwa kwa kufuta kifungu cha 32 kijifungu (1) na badala yake kuingizwa vijifungu vifuatavyo -

"Makubaliano ya risiti za ushuru".

(1) Mtu ye yote anayefanya biashara na ambaye mauzo yake kwa mwaka ya biashara hiyo ni shilingi laki tano au zaidi ataingia katika makubaliano maalum na Katibu Mkuu hatalipa ushuru wa malimbikizo asilimia moja ya idadi ya fedha ya mapato.

(a) Mtu yeyote ambaye anafanya biashara na ambaye mapato ya mauzo yake ni chini ya shilingi laki tano anaweza kuingia katika makubaliano ya malimbikizo ya Ushuru na Katibu Mkuu.

Isipokuwa kama mtu huyo aliyeingia katika makubaliano hayo atalipa ushuru wa senti thamani kwa kila mapato ya shilingi mia ya biashara yake.

(1)B Makubaliano yaliyofanywa chini ya kifungu hiki yatamlazimu mtu huyo kulipa katika kipindi cha siku kumi na nne ya kumalizikia kili kipindi kilichopangwa katika makubaliano ya ushuru uliolimbikizwa katika kipindi hicho.

Kufutwa
kifungu cha
mwanzo cha
Jadweli.

5. Jadweli ya Sheria Mama imerekebisha kwa kufutwa kifungu cha mwanzo cha Jadweli na kuwekwa kifungu kifuatacho badala yake.

Aina ya Nyaraka

Ushuru sahihi wa stampu.

"1. ITIHIBATI YA deni au mauzo taslimu ya shilingi mia moja au zaidi au kwa niaba ya, mkopaji ili kutoa ushahidi mkopo huo katika daftari lolote (zaidi ya kitabu cha benki) au katika karatasi ambapo kitabu hicho au karatasi imebakia katika mamlaka ya mkopeshaji, isipokuwa kama uthibitisho huo hautaingiza maku- baliano yoyote ya kulipa deni au fidia yoyote iliyoainishwa au kutoa bidhaa yoyote au kitu chengine.

Thamani sahihi ya ushuru wa stempu kuthibitisha malipo.

Zaidi ya	lakini isiyozidi	Shs.	cts.
99.99	200/=	2	00
201	300/=	4	00
301	400/=	6	00
401	500/=	8	00
501	1000/=	15	00
1001	2000/=	25	00
2001	3000/=	35	00
3001	4000/=	45	00
4001	5000/=	55	00

Kwa kila shilingi 500/= au sehemu yake zaidi ya 5,000 ushuru utakuwa shilingi 6/=.

Inepitishwa na Baraza la Wawakilishi tarehe 21 Septemba,

1988.

Abdul Rahman Ali Saleh
ABDUL RAHMAN ALI SALEH
KATIBU WA BARAZA LA
WAWAKILISHI
ZANZIBAR.

I ASSENT

Idris Abdul Wakil

IDRIS ABDUL WAKIL
PRESIDENT OF ZANZIBAR
AND
CHAIRMAN OF THE REVOLUTIONARY
COUNCIL.

30th October,.....1988.

AN ACT TO AMEND THE STAMP DUTY ACT.

ENACTED by the House of Representatives
of Zanzibar.

Short title.

1. This Act may be cited as the Stamp Duty (Amendment) Act, 1988 and shall be read as one with the Stamp Duty Act of 1986 (hereinafter referred to as the Principal Act).

Amendment of section 32 of the principal Act.

2. Section 32 of the principal Act is amended by repealing subsection (1) and substituting the following subsections :-

"Composition duty on receipts.

(1) Any person who carries on a business and whose annual sales in that business amount to five hundred thousand shillings or more shall enter into a composition agreement with the Principal Secretary and shall pay a compounded duty of one per centum of the aggregate of the sum of money received by such person.

(1)A. Any person who carries on a business and whose annual sales in that business is less than five hundred thousand shillings may enter into a composition agreement with the Principal Secretary:

Provided that such person who entered into a composition agreement shall pay a duty of eighty cents for every hundred shillings earned in that business.

(1)B. The agreement entered into under this section shall require that person to pay within fourteen days of the expiry of each prescribed period provided for in the agreement a compounded duty of money received by such person during such period."

Substitution of item 1 to the Schedule. 3. The Schedule to the principal Act is amended by repealing item 1 and substituting the following item :-

"Description of Instrument"	Proper Stamp Duty			
	Value of the Proper Stamp Acknowledgment Duty			
	FROM	TO	Shs.	Cts.
1. ACKNOWLEDGMENT of a debt on cash sale of one hundred shillings or over in amount or on behalf of, a debtor in order to supply evidence of such debt in any book (other than banker's passbook) or on piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	99.99	200/-	2	00
	201	300/-	4	00
	301	400/-	6	00
	401	500/-	8	00
	501	1000/-	15	00
	1001	2000/-	25	00
	2001	3000/-	35	00
	3001	4000/-	45	00
	4001	5000/-	55	00
		For every 500/- or part thereof in excess of Shs.5000/- duty payable shall be		Shs.6/-."

Passed in the House of Representatives on the 21st day of September, 1988.

Abdul Rahman Ali Saleh

ABDUL-RAHMAN ALI SALEH

CLERK TO THE HOUSE OF REPRESENTATIVES OF ZANZIBAR.

THE STAMP DUTY (AMENDMENT) ACT, 1988

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
 2. Amendment of section 32 of the principal Act.
 3. Substitution of item 1 to the Schedule.
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