



THE STAMP DUTY ACT, 1996

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ACT NO. 6 OF 1996

I ASSENT

SALMIN AMOUR  
PRESIDENT OF ZANZIBAR AND  
CHAIRMAN OF THE REVOLUTIONARY  
COUNCIL.

*3rd April*  
.....1997

AN ACT TO REPEAL  
AND REPLACE THE STAMP DUTY ACT, 1986.

ENACTED BY THE HOUSE OF  
REPRESENTATIVES OF ZANZIBAR

**PART I  
PRELIMINARY PROVISIONS**

Short title and  
Commencement

Interpretations

1. This Act may be cited as the Stamp Duty Act, 1996 and shall come into operation immediately upon being assented to by the President.

2. In this Act unless the context otherwise requires:

"Act" means the Stamp Duty Act, 1996;

"Acknowledgement" means a note of acknowledgement whereby any debt or demand or any part thereof is either acknowledged to have been created or discharged or satisfied as the case may be;

"Applicant" means a person who had applied for an agreement of composition under this Act and includes his personal representatives, assigns and attorneys;

"Attested" means countersigned by the Competent Authority in the prescribed manner in token of due payment of the Stamp Duty;

"Authorised officer" means any officer authorised under the provisions of this Act by the Commissioner or any other authority empowered to do so, to carry out any function under the provisions of this Act;



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"Bank concern" means a bank established under any law and includes any establishment conducting the business of banking;

"Bill of Exchange" includes a draft, order, cheque, letter of credit and any other document entitling or purporting to entitle any person whether named therein or not to payment by any other person of, or to draw upon any other person for, any sum of money;

"Business" includes any activity carried on with a view to profit or gain and also includes trade, commerce, or manufacture of goods;

"Business or professional establishment" includes any shop, office, factory, or other establishment whether incorporated or not which is engaged in carrying on a business or profession;

"Chargeable" means chargeable to Stamp Duty under this Act or chargeable under any other law in force in Zanzibar at the relevant time before the commencement of this Act;

"Cheque" means a bill of exchange drawn on a specified banking establishment and not expressed to be payable otherwise than on demand;

"Commissioner" means the Commissioner of Public Revenue appointed by the government and includes any person to whom the Commissioner has delegated all or any of his functions under this Act;

"Compounded Duty" means the Stamp Duty payable under an agreement made under section 15 of this Act and includes any penalty payable for failure to pay the compounded duty within the prescribed time;

"Conveyance" includes a conveyance on sale and every instrument by which property whether movable or immovable is transferred inter vivos and which is not specifically provided for by the Schedule hereto; and also a decree or order for or having the effect of an order for foreclosure;

"Competent Authority" means the officer appointed by the Government to exercise the powers of Competent Authority under this Act, by whatever designation called;

"Company" includes a company incorporated in Zanzibar or if incorporated outside Zanzibar, registered with the Registrar of Companies in Zanzibar;



"Court" means a court of law having jurisdiction over the area where the taxpayer or the person concerned normally resides or carries on his business or profession;

"Duly stamped" means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been cancelled and attested in the prescribed manner;

"Designated Appellate Authority" means the officer appointed by the Government to exercise the powers of the Designated Appellate Authority under this Act, by whatever designation called;

"Defaulting taxpayer" means a taxpayer who fails to pay the Stamp Duty chargeable under this Act within the prescribed time and in the prescribed manner;

"Executed" and "Execution" when used with reference to instruments means signed and signature respectively;

"Government" means the Government of Zanzibar as established by law and includes its parastatals;"

"Instrument" includes every document by which any right or liability is or purports to be created, transferred, limited, extended, extinguished or recorded;

"Lease" means a lease of immovable property and also includes;

- (a) a certificate of occupancy;
- (b) a grant for a term of the right to use and enjoy any easement, profit a' prendre, or incorporeal right;
- (c) any instrument by which tolls of any description are let;
- (d) any writing on an application for a lease intended to signify that the application is granted;

"Minister" means the Minister for the time being responsible for Finance;

"Mortgage deed" includes every instrument whereby for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an agreement, one person transfers or creates to or in favour of another, a right over or in respect of specified property, and for the purpose of this Act includes a charge under the laws relating to Land Registration;



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"Power of attorney" includes any instrument empowering a specific person to act for and in the name of the person executing it;

"Promissory note" includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

"Periodical gross turnover" means the total amount of money received or receivable by the taxpayer in consideration of sale of goods or services during a specified period determined under the provisions of this Act;"

"Place of business or profession" includes any building or premises where any activity relating to the business or profession as the case may be is carried out including maintenance of books of accounts, documents and records;

"Prescribed manner" means the manner and procedure as prescribed by the regulations made under this Act;

"Profession" includes any vocation carried on with a view to earn living or gains;

"Property" means immovable and movable property of every kind and includes right in such property;

"Public officer" includes any officer appointed by the Government to perform public duties as assigned to him by law or instructions, and also includes any arbitrator or other person having by law or consent of parties authority to receive evidence;

"Receipt" or "Bill of sale" in relation to a transaction of business or profession shall include any note, memorandum, or writing whereby any money, bill of exchange, cheque, or promissory note is acknowledged to have been received or any goods or services are debited to have been provided on credit as the case may be;

"sale" includes exchange and any other modes of transfer of goods and services by one person to the other for consideration;

"Specified country" means any country which the Minister may, by notice in the Gazette, declare to be specified country for the purpose of this Act;



"Stamp Duty" includes any sum payable by way of Duty, Penalty, Fine or any other sum chargeable under this Act;

"Taxpayer" includes every person who is responsible for payment of Stamp Duty or who is subjected to any proceedings under the provisions of this Act, and includes his personal representatives, assigns and attorneys.

## PART II STAMP DUTIES

3.—(1) Subject to the provisions of subsection (2) of this section, every instrument specified in the First Schedule to this Act shall be chargeable at the time of conveyance of such instrument with Stamp Duty at the rates specified in the said Schedule;

Charge of  
Duty

Provided that the instrument:

- (a) is executed in Zanzibar, or
- (b) if executed outside Zanzibar, relates to any property in Zanzibar or to any transaction, matter or thing done or to be performed in Zanzibar.

(2) Every transaction of money requiring issue of a receipt or bill of sale in Zanzibar under the provisions of this Act shall be chargeable with Stamp Duty at the rates specified in the Second Schedule and in the manner prescribed hereunder.

4. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Several  
instruments  
used in a  
single  
transaction

5. Subject to the provisions of section 4 an instrument so framed as to come within two or more of the descriptions in the First Schedule to this Act shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties.

Instruments  
coming within  
several  
descriptions.

6. Except as is provided expressly otherwise in this Act, the Duty with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument by means of a stamp or stamps in such manner as may be prescribed.

Indication of  
payment on  
the instrument



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Attestation  
and  
cancellation  
of stamps

7.—(1) Any instrument chargeable under this Act shall be presented before the competent Authority for attestation and cancellation of the stamps in the prescribed manner.

(2) Any chargeable instrument which is not executed or presented for attestation as required by this Act in the prescribed manner shall not create or confer any legal right enforceable in a court of law in favour of any party to such instrument nor shall it be accepted as an evidence of such transaction, matter or event before any court of law in favour of any such party unless the Stamp Duty is paid on such instrument in accordance with the provisions of this Act.

Statement of  
capital by  
companies.

8.—(1) Where any company is to be incorporated in Zanzibar with limited liability or where the nominal share capital of any company so incorporated is to be increased, there shall be delivered as the case may be, to the Registrar of Companies;

(a) a statement of the amount which is to form the nominal share capital of the company to be incorporated; or

(b) a statement of the increase of the nominal share capital which may embody the notice of increased capital required by section 63 of the Companies Decree

(2) The statements referred to in sub section (1) shall be charged with a Stamp Duty at the rates specified in the First Schedule to this Act.

(3) Any company which is approved under the Zanzibar Investment Promotion Act, 1986 or the Free Economic Zone Act 1992 shall not be required to pay Duty for the project capital notwithstanding the provisions of subsection (1).

Deemed  
unstamped.

9. Any instrument created in contravention of the provisions of this Act and the Regulations made hereunder shall be deemed to be unstamped.

Determination  
Stamp Duty.

10.—(1) When an instrument is presented for attestation and cancellation of stamp in accordance with section 7(1) of this Act, the Competent Authority shall have the right to determine the correct amount of Stamp Duty chargeable on such instrument keeping in view the nature of transaction, the normal market value of the property involved and such other relevant considerations.





(2) If the Stamp Duty already paid on the instrument is found to be inadequate on such determination under subsection (1) the deficiency shall be made good by affixing adequate stamps or in any other prescribed manner whereupon the document shall be attested by the Competent Authority.

(3) If there is any objection to the amount of Stamp Duty determined under subsection (1) it can be raised before the Designated Appellate authority in the prescribed manner and the decision of the Appellate authority shall be final and Stamp Duty shall be chargeable in that case accordingly.

**11.—**(1) Where ad valorem Duty is chargeable to any instrument in accordance with the First schedule to this Act, the value of the instrument for the purpose of charging Duty shall be determined in the prescribed manner.

Valuation of  
Instruments

(2) Where no specific method of valuation is prescribed for the purpose of subsection (1) the instrument shall be valued at the open market price for the relevant transaction matter, or thing to which the instrument relates.

**12.—**(1) Any Duty which is chargeable on conveyance of an instrument or a class of instruments under this Act can be reduced or waived by the Minister on sufficient reasons of public interest by an order in writing.

Exemption

(2) Without prejudice to the generality of subsection (1), no Duty shall be payable on the following instruments:

- (a) Any instrument executed by or on behalf of or in favour of the Government of Zanzibar where the Duty would have been payable by the government;
- (b) any instrument relating to a Public Charitable or Religious organisation on which the Duty would have been payable by such organisation;
- (c) any chargeable instrument which is exempt from such payment under any law for the time being in force or under a treaty or an agreement with specified countries to which the Government of Zanzibar is a party.

(3) Minister may make rules and procedures for the exemptions.



**PART III**  
**STAMP DUTY ON BUSINESS RECEIPTS**

Obligation to  
issue receipt  
and bill of sale  
demanded.

13.—(1) Any person carrying on a business or profession in Zanzibar who receives a sum of money of one thousand shillings or more in consideration of sale of any goods or services in Zanzibar shall issue a duly stamped receipt for the sum so received, whether demanded or not.

(2) Any person selling goods or services on credit in Zanzibar shall issue a duly stamped Bill of Sale entering the particulars as mentioned in subsection (4) whether or not a demand is made for such bill.

(3) Where a duly stamped Bill of sale is issued under subsection (2), no receipt will be required to be stamped under subsection (1) at the time of payment for the said sale on credit.

(4) Notwithstanding any customs of any trade or anything to the contrary contained in any agreement for sale of goods or services between the parties concerned, any receipt or bill of sale which is required to be issued under subsection (1) or (2) shall enter the following particulars:

- (a) the date on which the payment is made;
- (b) the amount received;
- (c) the full name and address of the seller of the goods or the person who rendered the service;
- (d) full description of the goods sold or services rendered and a statement of the quantity and value of the goods and the amount charged for the services;
- (e) full name and address of the buyer of the goods or the person to whom the services were rendered;
- (f) such other particulars as may be prescribed.

(5) Every person who issues a receipt or bill of sale under this section shall retain in his records the duplicate copy of every such receipt or bill issued by him containing identical details of particulars as in the original and shall preserve that copy for a period of two years or such other period as may be prescribed.



14. Every person carrying on a business or profession in Zanzibar who is required to issue duly stamped receipt or bill of sale under this Act in the course of his business or profession shall maintain the following books of account:

maintenance  
of books of  
accounts.

- (a) a daily stock register recording particulars of the goods and articles purchased and sold and those remaining in his closing stock at the end of every day;
- (b) a daily journal recording all cash and credit transactions during the day;
- (c) a record of transactions made through his bank account, if any maintained, and
- (d) such other books or records as may be prescribed.

15.—(1) Where any person finds that he is carrying on a business or profession which involves issue of a large number of receipts or bills of sale under section 13 of this Act, he may apply for an agreement of composition with the Commissioner in the prescribed form (SD-1).

Composition  
agreement

(2) The Commissioner after satisfying himself regarding the facts mentioned in the said application on such enquiry as he considers necessary for this purpose, may enter into an agreement of composition with the applicant in the prescribed form (SD-2) whereupon the Stamp Duty shall be payable at the rate prescribed in the Second Schedule to this Act on the periodical gross turnover, sales, or amount of gross receipts as the case may be.

(3) Where an agreement under subsection (2) of this section has been entered into:

- (a) the individual receipts or bills of sale of transactions covered under the provisions of section 14 will not be chargeable separately to Stamp Duty;
- (b) the commissioner may decide the periodicity of more than one month for which the applicant shall be required to file the statement of his gross turnover, sales or receipts as the case may be in the prescribed form (SD-3) and



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- (c) the Stamp Duty shall be payable by such person according to his statement within seven days of the end of the period to which the statement relates in the prescribed manner.

Inspection  
and enquiry

**16.** The Commissioner or any officer authorised by him in this behalf, shall have the power to inspect the business or professional establishment in respect of which there is an application for composition agreement under subsection (15) with a view to:

- (i) find out correctness or otherwise of the facts stated in the application for composition agreement submitted under section 15 of the Act.
- (ii) estimate turnover, sales or receipts as the case may be, if proper accounts records and documents are not produced to support the facts stated in the said application or statements; or where the taxpayer fails to file the statement required under section 15.

Assessment  
and demand  
of Duty

**17.—(1)** Where the Commissioner finds on enquiry made by him under this section that the Stamp Duty on composition agreement charged from a person is less than what he should have paid, he or an officer authorised by him in his behalf may determine and assess the proper turnover, sales or receipts and also the Duty payable on judicious estimate and available evidence.

(2) On such determination and assessment the Stamp Duty shall be so payable by the taxpayer within 30 days of the receipt of the notice of demand (SD-5) from the commissioner.

(3) In a case where Duty has been determined on enquiry under section 15 and a Notice of Demand has been sent to the taxpayer, the Commissioner may, after giving a Notice to the taxpayer, terminate the composition agreement.

Composition  
for lump-sum  
duty  
(compounded)

**18.** It shall be lawful for the Commissioner to enter into an agreement with a Banking concern or any other person who applies for such agreement for sufficient reasons providing for a compounded duty of an agreed sum of money payable periodically and such other conditions as he considers necessary in the circumstances of the case, in lieu of the Stamp Duty chargeable under this Act for which the Bank or the person as the case may be, is responsible.



19. Where there is any objection to the amount of Stamp Duty determined under section 17 (1) it can be raised before the Designated Appellate Authority in the prescribed manner (form SD-4) and the decision of the Appellate Authority shall be final in the matter and the Stamp Duty shall be chargeable in that case accordingly.

Appeal

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#### PART IV PROVISIONS TO CHECK EVASION OF PAYMENT OF STAMP DUTY

20. A court or any Public Officer before whom an instrument is produced in the course of the performance of his functions shall examine the instrument to ascertain whether such instrument is duly stamped and attested, and shall if he is satisfied that it is not duly stamped or attested as required under this Act, impound the instrument or cause it to be impounded by any other Public Officer in the prescribed manner.

Impounding of instruments

21. The Commissioner or any officer authorised by him in this behalf may require any person to produce to him any chargeable instrument in possession of such person, and may exercise the powers conferred upon a Public officer by section 20 in relation to any such instrument.

Summoning of instruments.

22. Any instrument impounded under sections 20 or 21 shall be referred to the Competent Authority for—

Duty and penalty on impounded instruments.

- (a) determination of proper Stamp Duty payable on such instrument; and
- (b) determination of the amount of penalty (being not less than half and not exceeding twice the amount of the duty chargeable) payable on the said instrument for failure to comply with the provisions of this Act.

(2) The amount of Stamp Duty and penalty determined under subsection (1) shall be payable by the person from whom the instrument was impounded whereupon the instrument shall be attested by the competent authority and released to the person from whom it was impounded.

23.—(1) Without prejudice to the generality of section 7(2) no instrument chargeable under this Act shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive the evidence or

Bar on unstamped instruments.



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shall be acted upon, registered or authenticated by any such person or by any public officer, unless the instrument is duly stamped and attested as required by this Act.

(2) The instrument may be admitted in evidence or be acted upon or registered or authenticated as the case may be, on payment of the Stamp Duty chargeable under this Act together with a penalty of a sum not less than half and not exceeding twice the amount of the duty chargeable on such instrument.

(3) The provisions of section 7(2) and this section shall not prevent the admission of an instrument in evidence;

(i) in any proceedings for a criminal offence, or

(ii) if the instrument has been executed by or on behalf of the Government; or

(iii) if the instrument is exempt from payment of the Stamp Duty under this Act and is so certified by the Competent Authority.

Power of  
checking  
search and  
seizure.

24. Without prejudice to any other provision enabling the Commissioner to do so, the Commissioner may, for the purpose of ensuring that the provisions of the Act and the Regulations made there under have been complied with:

(i) enter any place of business or profession at any reasonable hour and inspect the books of accounts, documents, and records maintained in respect of Stamp Duty and may seize such books, documents and records if considered necessary for proper determination of the Stamp Duty payable by the taxpayer under this Act;

(ii) retain the seized books of account, documents and records until produced as evidence in any court or if not so produced for a period not exceeding sixty days;

(iii) require by a notice any taxpayer to appear, produce and furnish any records, documents, books of accounts or information which may be specified in such notice for the purpose of determination of the correct liability of Stamp Duty payable by the taxpayer under this Act.



**PART V  
COLLECTION AND RECOVERY**

25. Any amount chargeable under this Act as Stamp Duty, Penalty, Fine or any other sum shall be a debt due to the Government and shall be recovered accordingly from the taxpayer. Debt on taxpayer

26.—(1) Without prejudice to the provisions of section 25 and section 17(2) where any amount is chargeable under this Act as Stamp Duty, Penalty, Fine or any other sum the Commissioner may issue a notice of demand to the person concerned for payment of such amount in the prescribed manner (form SD-5). Demand notice

(2) The amount required to be paid under subsection (1) shall be payable within 30 days of the receipt of the Notice of Demand from the Commissioner and this period may be shortened by the Commissioner for sufficient reasons to be recorded.

27.—(1) Where any taxpayer who is liable under this Act to pay the Stamp Duty fails to pay the whole or any part of the Duty within such time and in such manner as may be prescribed by regulations made thereunder:— Penalties

- (a) an additional Duty equal to twentyfive percent (25%) of the unpaid amount of the Duty shall be payable by way of penalty;
- (b) in a case where such amount remains unpaid for more than thirty days after the prescribed due date the rate of the additional Duty prescribed by paragraph (a) shall be increased by ten percent (10%) of the amount of duty remaining unpaid in respect of each period of thirty days or part thereof during which the Duty remains unpaid and such additional Duty shall be payable by way of penalty.

(2) If a taxpayer fails to submit the prescribed returns and statements in time and in the manner prescribed by this Act or the regulations made thereunder, he shall be liable to pay a penalty not exceeding five hundred shillings (Tsh. 500/-) for each day during which the default continued.

(3) The penalties mentioned in this section may be imposed by the Commissioner after hearing the defaulting taxpayer.



(4) If a taxpayer objects to an order of penalty under this section, he may raise the appeal before the Designated Appellate Authority in the prescribed manner. The decision of the Authority shall be final in the matter and the amount shall be payable accordingly.

Power of  
detrainment sale  
and recovery.

28.—(1) Without prejudice to any other mode of recovery of tax dues the Commissioner may attach the movable assets of the defaulting taxpayer in the prescribed manner such as:—

- (a) the credit balance in his bank account;
- (b) the stock in trade;
- (c) Vehicle;
- (d) and debts due to him from any debtors; etc.

(2) the Commissioner may recover the amount of Duty, Penalty, Fine or any other sum which remains payable under this Act through sale or disposal of assets attached under subsection (1) in the prescribed manner.

Certificate  
Recovery  
through court.

29.—(1) Without prejudice to the provisions of section 23 where any amount of Duty, Penalty, Fine or any aother sum is due from a taxpayer under this Act and which he fails to pay, the Commissioner may file in a court having jurisdiction over the area in which the defaulting taxpayer normally resides or carries on his business or profession, a certificate stating:—

- (a) the name and address of the person from whom the said amount is due; and
- (b) the amount due.

(2) Upon such certificate being lodged in such court, the certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by him to the Government of the amount stated in the certificate together with interest thereon of ten percent (10%) per month from the date on which the certificate was filed until the date of payment. Every such decree shall be executed in the same manner as any decree passed by the court in a civil suit.

(3) Every certificate filed in a court pursuant to the provisions of subsection (1) shall be conclusive evidence of the truth of the facts stated therein and shall be enforceable by the court notwithstanding that the amount involved exceeded the pecuniary jurisdiction of the Court.





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30. Where any amount of Stamp Duty or penalty paid under this Act is found on appeal or otherwise to have been paid in excess of the amount chargeable under this Act, the excess shall be refunded to the person concerned on an application made.

Refunds.

#### **PART VI OFFENCES AND PENALTIES**

31. The taking of proceedings or payment of a penalty under any provision of this Act shall not bar the prosecution of any person who appears to have committed an offence under this Part of the Act.

No bar on prosecution of offenders.

32.—(1) Without prejudice to the provisions of any other law for the time being in force, any person who:—

Offences.

- (a) commits or attempts to commit breach of any provision of this Act or any Regulation made thereunder;
- (b) denies access to or obstructs any officer authorised by the commissioner to inspect books of accounts, documents and records concerning the Stamp Duty ;
- (c) refuses to pay the amount of Duty, Penalty, Fine or any other sum payable under this Act or falsifies the books of accounts, documents or records with a view to reduce the liability to pay Stamp Duty under this Act;
- (d) refuses to appear or to give information when required to do so by an authorised officer;
- (e) makes or causes to be made any false statement in any document used for the purpose of compliance with any question put to him by any public officer exercising his powers under this Act or the Regulations;
- (f) abets any of the offences mentioned in this section; is guilty of an offence and shall, on conviction by a court, be punished with fine not exceeding an amount equivalent to US Dollars five thousand (USD \$5000) or imprisonment for a term not exceeding two years or both such fine and imprisonment.



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(2) Where any offence under this Act is committed by a body corporate, then, any person who at the relevant time was concerned as a Director or an officer, with the management of the affairs of the body corporate, shall also be liable to be proceeded against and punished accordingly as well as the body corporate itself unless he proves to the satisfaction of the court that he had no knowledge and could not by the exercise of reasonable diligence have had the knowledge of the commission of the offence.

(3) Where any offence under this Act is committed by a person as an agent or employee, then, the principal or the employer shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly as well as the agent or the employee as the case may be, unless he proves to the satisfaction of the court that he had no knowledge and could not by the exercise of reasonable diligence have had knowledge of the commission of the offence.

Compounding  
of offence.

33. The Commissioner may, where he is satisfied that adequate reasons exist, compound an offence committed by a taxpayer under this Act or the regulations made thereunder by requiring him to make payment of a sum of money which shall not be less than half or the maximum fine prescribed for such offence:

provided that:—

- (a) the taxpayer admits in writing that he has committed the offence and shall take due care not to repeat it;
- (b) pay all his dues of the Stamp Duty, Penalty, Fine or any other sum payable under this Act or the Regulations.

#### PART VII MISCELLANEOUS

Regulations.

34. For proper management of and giving effect to the intent and purpose of this Act, the Minister may prescribe such regulations and procedures as are considered necessary which shall have same effect as this Act upon such prescription by the Minister.

Repeal and  
savings.

35.—(1) The Stamp Duty Act, 1986 (Act No. 13 of 1986) is hereby repealed.



(2) Notwithstanding the repeal under subsection (1), anything done under the said Act (No. 13 of 1986) which is in force on the effective date shall be deemed to have been made under the provisions of this Act.

#### FIRST SCHEDULE

Type of instrument	Rate of Duty
<b>BANKING OPERATIONS</b>	
Bill of exchange	50 T. Shillings for every 1000 Tsh. of value
Promissory note	-do-
Letter of credit, cheques, letter of Licence and Protest of bill	100 T.Shillings for every such instrument
<b>PROPERTY TRANSCATIONS</b>	
Agreement relating to sale mortgage, Hypothication, Pawn, Pledge, Gift, Lease or Settlement of Property.	50. T. Shillings for every 1000 Tsh. of value
Deed of conveyance of property be way of sale, mortgage, Hypothication, pawn, pledge, gift, lease or settlement	-do-
Certificate of valuation, instrument of partition, instrument of release or revocation or surrender of transfer of lease, mortgage or settlement of any kind	-do-
Deed of Trust or Wakf (other than Public charities)	-do-



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#### **CORPORATE AFFAIRS**

Certificate of Shares and Debentures, share warrant, Transfer of shares and Debentures and statement of capital or increase in capital (vide section 8 of the Act)	50/- T. Shillings for every 100/- Tshs. of value
Articles and Memorandum of Association	5000/- T. Shillings for every such instrument
Letter of share allotment or proxy	100/- T. /shillings for every such instrument.

#### **BUSINESS TRANSACTIONS**

Deed of Partnership or its dissolution	5000/- T. Shillings for every such instrument
Agreement or memorandum of agreement relating to business, Delivery order or Warrant of goods	500/- T. Shillings for every such instrument.

#### **MARINE OPERATIONS**

Bottomary bond and responation bond	50/- T. Shillings for every 1000/- Tsh. of value
Bill of lading, Note of protest, Charter party, Shipping order or any other instrument executed by the Master of the ship.	500/- T. Shillings for every such instrument.

#### **INSURANCE POLICIES**

Relating to air or marine voyage, or arrival of goods by any mode of transport, or life insurance	20/- T. Shillings for every 1000/- T. Shillings of the sum assured.
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**MISCELLENEOUS**

Acknowledgement, Award or Bond	50/- T. Shillings for every 1000/- Tsh. of value
Power of attorney relating to the sale of property	-do-
Power of attorney for other purposes, Affidavit, deed of adoption, divorce, appointment in execution of power and deed of cancellation	500/- T. Shillings for every such instrument
Administration bond, deed of composition, poll deed, indemnity bond, customs security.	-do-
copy or extract, counterpart or duplicate, Notarial act, Attested instrument, any note or memorandum or instrument other than described above in this Schedule.	-do-

**SECOND SCHEDULE**

Type of instrument	Rate of Duty:
Receipt or Bill of Sale Composition agreement under section 15 (2) of the Act	15/- T. Shillings for every 1000 Tshs. (1.5%) of the gross turn over, gross sales, or gross receipt of money (for sale of goods or services).

Passed in the House of Representatives on 15th October, 1996.

*Kh Chande*  
(KHAMIS JUMA CHANDE)

Clerk of the House of Representatives of Zanzibar.