



THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, 1999

ARRANGEMENT OF SECTIONS

SECTIONS

TITLE

PART I
PRELIMINARY

1. Short title and Commencement.

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

2. Construction.
3. Amendment of section 3.
4. Amendment of section 27.
5. Amendment of section 51

PART III
AMENDMENT OF THE STAMP DUTY
ACT NO. 6 OF 1996.

6. Construction.
7. Amendment of section 3.
-



ACT NO. 5 OF 1999

I ASSENT

Salim Amour

**DR. SALMIN AMOUR
PRESIDENT OF ZANZIBAR
AND**

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

.....13th NOVEMBER,.....1999

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

ENACTED by the House of Representatives of Zanzibar.

**PART I
PRELIMINARY**

Short title and Commencement 1. This Act may be cited as the Finance (Public Revenue Management) Act, 1999 and shall come into operation immediately after being assented to by the President.

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

Construction. 2. 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 3. 3. Section 3 of the Principal Act is hereby amended by adding a new subsection (4) immediately after subsection (3) as follow:-

“(4) Where in respect of any taxable supply, the supply is made directly by a taxable person in Zanzibar to a recipient in Mainland Tanzania. The Board shall collect the tax on behalf of the Mainland Tanzania Treasury and remit the same to the Mainland Tanzania Treasury according to the regulations made by the Minister.”



Amendment
of section 27.

4. Section 27 of the Principal Act is hereby amended by deleting the words "fifty thousand shillings or one percentum" appearing in subsection (1) after the words "penalty of" and substituting for them by the words "three hundred thousand shillings or twenty five percentum", and by deleting the words "one hundred thousand shillings or two percentum" appearing in subsection (1) after the words "further penalty of" and substituting for them by the words "five hundred thousand shillings or fifty percentum"

Amendment
of section 51.

5. Section 51 of the Principal Act is hereby amended by adding sub sections (6), (7) and (8) immediately after sub section (5) as follows:-

"(6) The authorized officer may seal off, lock up or in any other physical manner prevent taxpayer access to any promises for the propose of the exercise of any power under this Act for the safeguarding of evidence from being tampered with, or if taxpayer refuses to answer written or oral questions of authorized officer for the purpose of determining, or without acceptable reasons refuses to appear in the Commissioner's office after being summoned officially, or if in the opinion of the Commissioner the closing of business will hasten payment of tax liability.

(7) The closing of business shall be for period of not more than 60 days, If the problem has not been rectified by taxpayer after closing, the Commissioner may revoke or suspend the trading licence issued by whatever authority until the taxpayer admits in writing that the matter will not be repeated and pay all VAT liability.

(8) Any loss arising due to closing of business under this Act will be at taxpayers risk and no claim shall be admissible in any Court of law."

PART III
AMENDMENT OF THE STAMP DUTY
ACT NO. 6 OF 1996

Construction.

6. 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.

7. Section 3 of the Principal Act is hereby amended by adding the following proviso immediately after subsection 3.



“Provided that Stamp Duty shall become due and payable for the goods and services not subject to Value Added Tax.

Passed in the House of Representatives on the 26 July, 1999.

KJ Chande
{ KHAMIS JUMA CHANDE }
CLERK OF THE HOUSE OF REPRESENTATIVES.