



**THE FINANCE (PUBLIC REVENUE MANAGEMENT)
ACT, 1999**

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ACT NO. 3 OF 1999

I ASSENT

Salmin Amour

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

28th September, 1999

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

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 2.

3. Section 2 of the principal Act is hereby amended by adding the following new definition in appropriate alphabetical position:

“Export” has the meaning assigned to it under the First Schedule.



Amendment of section 6.

4. Section 6 of the Principal Act is hereby amended as follows:-

- (1). By deleting subsection (1)(a) and substituting for it with;
 - (a) **goods are removed from the premises of the supplier or from other premises where the goods are in his control to the person to whom they are supplied, or goods are made available to the person to whom they are supplied;**
 - (b) **service is rendered or performed;**
- (2). By adding immediately after the word "Law" appearing in subsection (4) the words "**prescribed otherwise in the regulations made by the Minister**"

Amendment of section 11.

5. Section 11 of the Principal Act is hereby amended by inserting the words "**subject to procedures which may be determined by the Minister**" immediately after the word "schedule" appearing therein.

Amendment of section 19.

6. Section 19 of the Principal Act is hereby amended by adding immediately after subsection (4) the following provisions:

(5) **If the Deputy Commissioner register any person under subsection (4) of this section, the Value Added Tax payable in respect of any capital goods imported, purchased or received by such persons, shall be deferred up to the commencement of production.**

(6) **No person is allowed to use the goods purchased under the provision of subsection (5) for any purpose other than that for which it is intended.**

(7) **Any person who contravenes subsection (6) commits an offence and upon conviction is liable to pay a fine of two million shillings or to imprisonment for a term of two years and the court shall order the payment of the whole of the tax deferred.**

Amendment of section 38.

7. Section 38 of the Principal Act is hereby amended by inserting the words "**Any**" between the words "of" and "Other" and by deleting the word "Existing" which appears immediately before the word "law".



Amendment of
section 43.
(b)

8. Section 43 of the Principal Act is hereby amended by deleting the words "and that interest" appearing in paragraph of subsection (1) and substituting for them the words "**both of which**"

Amendment of
section 53.

9. Section 53 of the Principal Act is hereby amended by deleting the words "of" appearing after the word "in charge"

Amendment of
section 70.

10. Section 70 of the Principal Act is hereby amended by inserting the words "**and part of excise duty**" between the words "tax" and "paid" wherever appear in that section.

PART III
AMENDMENT OF THE HOTEL LEVY ACT
No. 1 OF 1995.

Construction.

11. This part shall be read as one with the Hotel Levy Act No. 1, of 1995 in this part referred to as the principal Act.

Amendment of
section 3.

12. Section 3 of the Principal Act is hereby amended by deleting sub section (3) and replace it with the following subsection (3)

(3) Without prejudice to the provisions of subsection (2) of this Section, it shall be lawful for the commissioner to determine Hotel Levy at specific rate for a particular taxpayer or a class of taxpayers taking into account the class of the Hotel or guest house or any establishment offering services guest or tourist as determined by Commission for Tourism under any law or regulations governing tourism Zanzibar, due to absence or defective accounts maintained by the taxpayer or for any other reason to be recorded in writing by the Commissioner."

Passed in the House of Representatives on the 25th day of March, 1999.


{ **KHAMIS JUMA CHANDE** }
CLERK TO THE HOUSE OF REPRESENTATIVES.