



## **THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, 2005**

### **ARRANGEMENT OF SECTIONS**

#### **SECTION**

#### **TITLE**

##### **PART I**

##### **PRELIMINARY PROVISION**

1. Short title and Commencement.

##### **PART II**

##### **AMENDMENTS OF THE HOTEL LEVY ACT, NO. 1 OF 1995**

2. Construction.
3. Addition of a new section 3A.
4. Repeal and replacement of section 5.

##### **PART III**

##### **AMENDMENTS OF THE STAMP DUTY ACT, NO. 6 OF 1996**

5. Construction.
6. Amendment of Section 2.
7. Amendment of Section 3.
8. Addition of a new sections 3E.
9. Addition of new section 13A, 13B and 13C.
10. Amendment of section 14.
11. Addition of a new section 15A.

##### **PART IV**

##### **AMENDMENTS OF THE VALUE ADDED TAX ACT, NO. 4 OF 1998**

12. Construction.
13. Amendment of section 2.
14. Amendment of section 16.
15. Addition of new sections 19A, 19B and 19C.
16. Amendment of section 20.
17. Addition of a new section 20B.
18. Addition of section 21.



19. Amendment of section 25.
20. Amendment of section 26.
21. Imposition of a new section 26A.
22. Amendment of section 29.
23. Amendment of section 51.

**PART V  
AMENDMENTS OF THE PORT SERVICE  
CHARGES ACT, NO. 2 OF 1999**

24. Construction.
25. Amendment of section 2.
26. Repealing and replacement of section 5.
27. Amendment of section 7.
28. Amendment of section 10.
29. Amendment of section 11.


**PART VI  
AMENDMENTS OF PETROLEUM LEVY  
ACT, NO. 7 OF 2001**

30. Construction.
31. addition of a new section 4A.
32. Addition of new section 5A.
33. Amendment of section 6B.
34. Repeal and replacement of section 7.
35. Repeal and replacement of section 8.
36. Addition of new section 8A.
37. Addition of a new section 10A.
38. Amendment of section 11.
39. Addition of new section 11A.



**ACT NO. 13 OF 2005**

**I ASSENT**

  
**{ AMANI ABEID KARUME }**  
**PRESIDENT OF ZANZIBAR**  
**AND**

**CHAIRMAN OF THE REVOLUTIONARY COUNCIL**

**3<sup>rd</sup> AUGUST, 2005**

**AN ACT TO AMEND CERTAIN WRITTEN FINANCIAL  
AND TAX LAWS RELATING TO COLLECTION  
AND MANAGEMENT OF PUBLIC REVENUES**

**ENACTED** by the House of Representatives of Zanzibar.

**PART – I  
PRELIMINARY PROVISION**

Short title and Commencement. 1. This Act may be cited as the Finance (Public Revenue Management) Act, 2005 and shall come into operation immediately after being assented to by the President.

**PART II  
AMENDMENTS OF THE HOTEL LEVY ACT,  
NO. 1 OF 1995**

Construction. 2. 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".

Addition of a new section 3A. 3. The Principal Act is hereby amended by adding a new section 3A immediately after section 3 as follows:-



"Authorisation of late payment. 3A. (1) Where any person registered under this Act by reasons beyond his control is unable to pay any tax, interest or penalty within the time specified under this Act shall, within 30 days of such reasons notify the Commissioner in writing.

(2) If the Commissioner is satisfied that such person is unable to pay the tax, penalty or interest within the prescribed period shall, subject to any other conditions that may be specified under this Act or Regulations, authorise late payment of such tax, interest or penalty to any other date and he shall notify the person in writing of his decision."

Repeal and replacement of section 5.

4. Section 5 of the Principal Act is hereby repealed and replaced as following:-

"Records and Accounts. 5.(1) Any person who is registered under this Act shall keep records relating to his business as the Minister may by Regulation published in the Gazette prescribe.

(2) The Records required under sub-section (1) of this section shall be kept at a permanent place of business in Zanzibar for a period of seven years or such longer period as the Commissioner may require in writing, in a particular case.

(3) Notwithstanding the provisions of this Act or any other Act records maintained under the provisions of this Act shall be either in English or Swahili.

(4) Subject to the provisions of this Act records required under subsection (1) of this section shall not be removed outside Zanzibar without a written consent of the Commissioner.

(5) Any person who fails to keep proper records as required by or under this Act, or who fails to retain them for the period so required, or



who fails to keep them at his permanent place of business, commits an offence and upon conviction shall be liable to a fine of not less than three hundred thousand shillings but not exceeding five million shillings or to imprisonment for a term not less than six months or both such fine and imprisonment."

**PART III  
AMENDMENTS OF THE STAMP DUTY ACT,  
NO. 6 OF 1996**

Construction.           5. 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 2.       6. Section 2 of the Principal Act is hereby amended as follows:-

(a) by deleting the definition of the word "designated appellate authority" and substituting for it the following definition:-

"designated appellate authority" means an appellate tax authority which shall be established by an Act of the House of Representatives."

(b) by adding the following new definition:-

"certificate of no objection" means a certificate issued by the Commissioner under section 3(4) to certify the value of any property intended to be sold."

Amendment of Section 3.       7. Section 3 of the Principal Act is hereby amended by inserting subsection (4) immediately after subsection (3) as follows:-

"(4) No transfer of any property or instrument of ownership in Zanzibar shall be effected by any person until the Commissioner has issued a certificate of no objection."



Addition of a new sections 3E.

8. The Principal Act is hereby amended by adding a new section 3E immediately after section 3D as follows:-

"Display of business names.

3E.(1) Any person who is registered under the provisions of section 3A of this Act and issued with a certificate of registration shall be required to display his business name and tax registration number on a board or sign placed in a conspicuous position at his place of business readable and visible at all hours.

(2) Any person who contravenes the provisions of this section commits an offence and upon conviction shall be liable to a fine of not less than fifty thousand shillings but not exceeding two hundred thousand shillings."

Addition of new section 13A, 13B and 13C.

9. The Principal Act is hereby amended by adding new sections 13A, 13B and 13C immediately after section 13 as follows:-

"Tax returns.

13A. (1) Every person referred to under section 13 of this Act shall lodge to the Commissioner a tax return in a form approved by the Commissioner containing any information required in relation to his business.

(2) The tax return shall be lodged not later than the tenth day of the month after the end of the prescribed accounting period to which it relates, or such other time as determined by the Commissioner.

(3) Subject to the provisions of this Act the payment of the tax shall be submitted on or before the date of submission of the return in accordance with subsection (2) of this section.

(4) If the tenth day of the month referred to under subsections (2) and (3) is a public holiday, the return shall be lodged or payment be submitted on the last working day before the tenth day of the month.



(5) For the purposes of this Act, the prescribed accounting period shall be the calendar month containing the effective date of registration and each calendar month after that, unless the Commissioner, by notice in writing, determines another prescribed accounting period.

(6) The Minister may prescribe by regulation published in the Gazette other procedures for the completion and lodging of returns.

Payment for services to rendered in Zanzibar. 13B Notwithstanding the provisions of section 13 of this Act any acknowledgement of be a receipt of sum of money of more than one thousand for services to be rendered in Zanzibar a payment of stamp duty of 1.5 percent on the sum shall be paid in Zanzibar.

Registration of Hawker. 13C. (1) Any person who engages in business and does not have a permanent or proper place of business shall, prior to commencement of his business, be duly registered by the Commissioner under the provisions of this Act under such terms and conditions as may be specified.

(2) All application for registration shall be made in the form and manner prescribed in the Regulations.

(3) A person who is registered under the provisions of this section shall be issued with an ID Card as specified in the Regulations.

(4) Notwithstanding the provisions of this section the Minister may specify classes of business to be exempted from the operation of this section."

Amendment of Section 14. 10. Section 14 of the Principal Act is hereby amended by adding paragraphs (e) and (f) immediately after paragraph (d) as follows: -



"(e) Notwithstanding the provisions of this Act or any other Act, all records maintained under the provisions of this Act shall be either in English or Swahili;

(f) Any person who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine not less than Three Hundred Thousands shillings but not exceeding Five Million shillings."

Addition of a new Section 15A.

11. The Principal Act is hereby amended by adding a new section 15A immediately after section 15 as follows:-

"Authorisation 15A. (1) Where any person is registered under of late this Act by reasons beyond his control is unable to pay payment. any tax, interest or penalty within the time specified under this Act, shall within 30 days of such reasons notify the Commissioner in writing.

(2) If the Commissioner is satisfied that such person is unable to pay the tax, penalty or interest within the prescribed period shall, subject to any other conditions that may be specified under this Act or Regulations, authorise the late payment of such tax, interest or penalty to any other date and he shall notify the person in writing of his decision."

#### **PART IV AMENDMENTS OF THE VALUE ADDED TAX ACT, NO. 4 OF 1998**

Construction.

12. 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.

13. Section 2 of the Principal Act is hereby amended:-

(a) by adding the following new definition as follows:-





"tax credit return" means a tax return referred to under section 26A of this Act;

" tax consultant" means a qualified accountant approved by the Commissioner to provide tax consultancy services to a taxable person;

"withholding agent" mean a person appointed under section 19B required to withhold VAT from a payment made to a taxable person;

(b) by deleting the word "Deputy Commissioner" and its interpretation.

Amendment of Section 16.

14. Section 16 of the principal Act is hereby amended by deleting the words "one year" appearing in subsection (5) and substituting for the words " three months."

Addition of new sections 19A, 19B and 19C.

15. The Principal Act is hereby amended by adding new sections 19A, 19B and 19C immediately after section 19 as follows:-

Temporary registration.

19.A(1) Notwithstanding the provisions of this Act, the Commissioner may issue a temporary registration to any person required to be registered under this Act.

(2) The Minister shall prescribe in the regulations the circumstances in which a temporary registration may be issued.

"Appointment withholding agent.

19.B(1) The Commissioner may appoint any of person to be a withholding agent for the purposes of withholding the Value Added Tax.

(2) Every withholding agent who makes a payment to a taxable person for the supply of goods or services shall withhold Value Added Tax at the rate provided for under section 8 of this Act.



(3) The Minister shall prescribe in the regulations the procedure for the appointment of a withholding agent and the procedures for collection and payment of VAT so withheld."

Failure to withhold VAT. 19C Where a withholding agent fails to withhold VAT from a payment as required by section 19B(2) of this Act shall nevertheless pay the VAT that should have been withheld in the same manner and at the same time as VAT that is withheld.

Amendment of section 20. 16. Section 20 of the principal Act is hereby amended by adding a new subsection (5) immediately after subsection (4) as follows: -

"(5) A taxable person who fails to start business operations within six months from the date of registration shall be deemed to be deregistered from the VAT register."

Addition of a new section 20B. 17. The Principal Act is hereby amended by adding a new section 20B immediately after section 20A as follows:-

"Display of business names. 20B.(1) Any person who is registered under the provisions of this Act and issued with a certificate of registration shall be required to display his business name and tax registration number on a board or sign placed in a conspicuous position at his place of business readable and visible at all hours.

(2) Any person who contravenes the provisions of this section commits an offence and upon conviction shall be liable to a fine of not less than fifty thousand shillings but not exceeding two hundred thousand shillings."

Amendment of Section 21. 18. Section 21 of the Principal Act is hereby amended by deleting the words "fifty thousand" and "two hundred thousand" appearing in subsection (1) and substituting for them the words "one hundred thousand" and "five millions" respectively.



Amendment of  
Section 25.

19. Section 25 of the Principal Act is hereby amended as follows:-

- (a) by inserting between the word "keep" and "such" appearing in subsection (1) the following words "at his permanent place of business in Zanzibar;"
- (b) by deleting the words "five years" appearing in subsection (2) and substituting for them the words "seven years;"
- (c) by inserting between the word "required" and "commits" appearing in subsection (3) the following words "or who fails to keep them at his permanent place of business;"
- (d) by adding new subsections (4) and (5) immediately after subsection (3) as follows:-

"(4) Notwithstanding the provisions of this Act and any other Act, all records maintained under the provisions of this Act shall be either in English or Swahili.

(5) Subject to the provisions of this Act records required under section 25 of this section shall not be removed outside Zanzibar without a written consent of the Commissioner."

Amendment of  
Section 26.

20. Section 26 of the Principal Act is hereby amended by deleting subsections (3) and (4) and substituting for them the following new subsections (3), (4), (5), (6), (7) and (8) as follows:-

"(3) The return shall be lodged not later than the fifteenth day of the month after the end of the prescribed accounting period to which it relates, or such other time as determined by the Commissioner.

(4) Subject to the provisions of this Act the payment of the tax shall be submitted by the twenty fifth day of the month after the end of the prescribed accounting period to which it relates.



(5) If the fifteenth day of the month referred to under subsection (3) or the twenty-fifth day of the month referred to under subsection (4) is a public holiday, the return shall be lodged or payment be submitted on the last working day before the fifteen or twenty-fifth day of the month.

(6) For the purposes of this Act, the prescribed accounting period for an owner shall be the calendar month containing the effective date of registration and each calendar month after that, unless the Commissioner, by notice in writing, determines another prescribed accounting period.

(7) The Minister may prescribe by the regulation published in the Gazette other procedures for the completion and lodging of returns.

(8) Notwithstanding the provisions of this Act, for the purpose of the payment of value added tax a fraction of a shilling shall be ten shillings."

Imposition  
of a new  
Section 26A.

21. The principal Act is hereby amended by inserting a new section 26A immediately after section 26 as follows:-

"Credit return. 26A.(1) Notwithstanding the provisions of this Act a tax credit return of more than One Million shillings or its equivalent shall not be lodged with the Commissioner unless it is certified by a Tax Consultant approved by the Commissioner.

(2) The Minister shall prescribe in the regulations other procedures for the approval of tax consultant and completion and lodging of a return referred to under subsection (1) of this Act.

(3) The authorised tax consultant shall issue a taxable person with a certificate of correctness of the claim and if the claim contravenes the provisions of this Act, unless he satisfies the court



to the contrary, shall be deemed to have taken steps with a view to fraudulently evade tax and upon conviction shall pay a fine of not less than One Million Shillings but not exceeding Five Millions Shillings."

Amendment of section 29.

22. Section 29 of the Principal Act is hereby amended as follows:-

- (a) by deleting the words "another taxable person" appearing in subsection (1) and substituting for them the words "any person"
- (b) by deleting subsection (2) and substituting for it the following new subsection (2) as follows:-

"(2) Tax Invoice referred to under this section shall be pre-printed and serially numbered provided that no serial number shall be issued more than once."

- (c) by deleting the words "or a receipt" appearing in subsection (3).

Amendment of Section 51.

23. Section 51 of the Principal Act is hereby amended as follows:-

- (a) by deleting subsections (1) and (2) there from;
- (b) by renumbering subsection (3) to be subsection (1), subsection (4) to be subsection (2), subsection (5) to be subsection (3), subsection (6) to be subsection (4), subsection (7) to be subsection (5), and subsection (8) to be subsection (6) respectively;
- (c) by deleting the words "Deputy Commissioner" wherever it appears in the Act and substitute for the word "Commissioner".



**PART V  
AMENDMENTS OF THE PORT SERVICE  
CHARGES ACT, NO. 2 OF 1999**

- Construction. 24. 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 2. 25. Section 2 of the Principal Act is hereby amended by adding the following new definition as follows:-
- "resident" shall have the meaning assigned to it under the Immigration Act of the United Republic of Tanzania, Act No. 7 of 1995.
- Repealing and replacement of section 5. 26. The Principal Act is hereby amended by deleting section 5 and substituting for it the following:-
- "Tax Return. 5.(1) Every collection agent appointed under section 6 of this Act shall lodge with the Commissioner a tax return in a form approved by the Commissioner containing any information required in relation to the carriage of passengers and goods.
- (2) The return shall be lodged not later than the tenth day of the month after the end of the prescribed accounting period to which it relates, or such other time as determined by the Commissioner.
- (3) Subject to the provisions of this Act the payment of the tax shall be submitted on or before the date of submission of the return in accordance with subsection (2) of this section.
- (4) If the tenth day of the month referred to under subsections (2) and (3) is a public holiday, the return shall be lodged or payment be submitted on the last working day before the tenth day of the month.



(5) For the purposes of this Act, the prescribed accounting period shall be the calendar month containing the effective date of registration and each calendar month after that, unless the Commissioner, by notice in writing, determines another prescribed accounting period.

(6) The Minister may prescribe in the regulation published in the Gazette other procedures for the completion and lodging of returns."

Amendment of section 7.

27. Section 7 of the Principal Act is hereby amended as follows:-

(a) by inserting a new section 7A immediately after section 7 as follows:-

"Issuance of ticket. 7A.(1) Tickets referred to under this section shall be pre-printed and serially numbered provided that no serial number shall be issued more than once.

(2) Any collection agent who contravenes the provisions of this section commits an offence and on conviction shall be liable to a fine of not less than Three Hundred Thousands shillings but not exceeding Five Million shillings."

Amendment of section 10.

28. Section 10 of the Principal Act is hereby amended as follows:-

(a) by renumbering section 10 to be section 10(1);

(b) by adding new subsections (2) and (3) as follows:-

"(2) Where any charge, fine or interest payable under this Act by any person who owns, operates or manages an air transport or sea transport undertaking is not paid within the time specified under this Act, the Commissioner may restrain any ship or aircraft operated, owned or managed by such person from departing from the port until such charge, penalty or interest is paid accordingly.



(3) Notwithstanding the provisions of this section, the Commissioner shall have the power to suspend the business licence of any defaulting person referred to under subsection (2) of this section, until such time as he may determine."

Amendment of section 11.

29. Section 11 of the Principal Act is hereby amended as follows:-

(a) by deleting paragraphs (a), (b) and (c) and substituting for them the following:-

"(a) a daily stock register recording serial numbers of all tickets sold or issued;

(b) copies of manifest with full particulars of all departing vessels or aircraft and passengers therein;

(c) any other document as required by the Commissioner".

(b) by adding new paragraphs (d), (e) and (f) as follows:-

"(d) collection agent shall keep such record required under this section for a period of 7 years or such longer period as the Commissioner may require in writing, in a particular case.

(e) notwithstanding the provisions of this Act or any other Act, all records maintained under the provisions of this Act shall be either in English or Swahili.

(f) any collection agent who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine not less than Three Hundred





Thousands shillings but not exceeding Five Million shillings.”

**PART – VI  
AMENDMENTS OF PETROLEUM LEVY  
ACT, NO. 7 OF 2001**

Construction.

30. This part shall be read as one with the Petroleum Levy Act, 2001 in this part referred to as “The Principal Act”.

Addition of a new section 4A.

31. The Principal Act is hereby amended by adding a new section 4A immediately after section 4 as follows:-

“Hours of attendance. 4A. Where any person desires the attendance of any authorised officer at a time outside the hours of general attendance then such person shall make request therefore on the prescribed form to such officer at the place where such attendance is desired and subject to the provisions of any Regulation to the payment of the prescribed fees, the grant of such request shall not be unreasonably refused by the authorised officer.”

Addition of a new section 5A.

32. The Principal Act is hereby amended by adding a new section 5A immediately after Section 5 as follows:-

“Provision of facilities. 5A.(1) The Commissioner may, for the Purpose of ensuring proper Petroleum Levy control, require an importer or a marketer as the case may be, to provide and maintain, to the satisfaction of the Commissioner, suitable office accommodation and equipments in a depot area for the officer assigned to the duty of petroleum levy control of such depot.

(2) Every importer or marketer shall provide and maintain at his depot area all such equipments as may be necessary in order to enable the authorised officer to take account of, or check, or gauge or measure all petroleum products or material in such depot.



(3) Where any owner fails to comply to the satisfaction of the Commissioner with any requirements made by the Commissioner under the provisions of subsections (1) and (2) of this section then the Commissioner may revoke, suspend or direct not to renew the license of such owner."

Amendment  
of Section 6B.

33. Section 6B of the Principal Act is hereby amended by adding a new subsection (4) immediately after subsection (3) as follows:-

"(4). Every registered owner shall apply in writing to the Commissioner for approval, state the reason and conditions of any alterations or extension to be made whether in the tanks or pipelines."

Repeal and  
replacement  
of section 7.

34. The Principal Act is hereby amended by repealing section 7 and replacing with the new section as follows:-

"Returns and Payment of levies. 7.(1) Every owner shall, in respect of each prescribed accounting period, lodge with the Commissioner a tax return in a form approved by the Commissioner.

(2) The return shall be lodged not later than the fifteenth day of the month after the end of the prescribed accounting period to which it relates, or such other time as determined by the Commissioner.

(3) Subject to the provisions of this Act the payment of petroleum levy shall be submitted by the twenty-fifth day of the month after the end of the prescribed accounting period to which it relates

(4) If the fifteenth day of the month referred to under subsection (2) of this section or the twenty-fifth day of the month referred to under



subsection (3) of this section is a public holiday, the return shall be lodged or payment be submitted on the last working day before the fifteen or twenty-fifth day of the month after the end of the prescribed accounting period to which it relates

(5) For the purposes of this Act, the prescribed accounting period for an owner shall be the calendar month containing the effective date of registration and each calendar month after that, unless the Commissioner, by notice in writing, determines another prescribed accounting period.

(6) The Minister may prescribe in the regulations published in the Gazette other procedures for the completion and lodging of returns.

(7) Any owner who fails to submit a return within the time specified by or under this Act, shall pay a fine of five hundred thousand shillings per day or part thereof until the return is submitted.

(8) Subject to the provisions of this Act, import levies imposed under section 3 of this Act, shall be payable to the Commissioner or Custom Authority as the case may be (before the Petroleum Products ceases to be under the Customs Control).

(9) Where the Petroleum products are imported and stored under bonded warehouse, all Levies shall be payable under gross payment procedures as the Commissioner may direct."

Repeal and replacement of section 8.

35. The Principal Act is hereby amended by repealing section 8 and replacing it with the following new section as follows:-



"Penalty  
for Late  
payment.

(8) Where any owner fails to pay the whole or any part of the Levy due from him in respect of any importation or sales as the case may be, on or before the date specified under section 7 of this Act:-

- (a) an additional Levy equal to twenty-five per centum of the unpaid amount of the Levy shall thereupon become due and payable by a way of penalty by such owner, as the case may be.
- (b) if such amount remains unpaid for more than thirty days after the date upon which it is required to be paid, the rate of the additional Levy prescribed in paragraph (a) shall increase by ten per centum of the amount of the Levy including penalty, if any, remaining unpaid in respect of each period of thirty days or part thereof after such date during which such amount remains unpaid, and such additional Levy by way of penalty shall become due and be payable by such owner, as the case may be.
- (c) Any sum payable by way of penalty under this section shall, for the purposes of this Act, be deemed to be Levy and shall be recoverable and collected accordingly."

Addition of a  
new section  
8A.

36. The Principal Act is hereby amended by adding a new section 8A immediately after section 8 as follows:-

"offsetting  
of levy. 8A.(1) Subject to the provisions of this Act, the Commissioner may allow offsetting of any levy, which he is satisfied, that has been paid in error.

(2) No claim for credit shall be allowed unless the person claiming such credit presents such claim in the manner and within a period of six month from the date such levy was paid."



Addition of a new section 10A.

37. The Principal Act is hereby amended by adding a new section 10A immediately after Section 10 as follows: -

"Losses and Gain in Petroleum Products. 10A (1). For the purposes of ascertaining the amount of levy to be charged on gain or loss in transfer, back loading, storage, packing, refilling, decanting of petroleum products, there shall be computed by reference to the gain or loss of the month of each class of petroleum products as a percentage of the balance in hand at the beginning of the month plus the net receipt.

(2). Subject to the provisions of subsection (1) of this section and unless otherwise provided in this Act or regulations made under it, the levies shall be deemed to be paid in accordance with the provisions of this Act, in case where:-

- (a) any gain; or
- (b) any losses in excess of 0.5 %.

Provided that, the proper Officer certify that no part of the loss is due to irregular practice.

(3) Notwithstanding the provisions of subsection (2) of this section, the Commissioner may, after consultation with the proper officer exercise his discretion as to whether a charge of levy to be raised or remitted in respect of such gain or such losses as the case may.

Amendment of section 11.

38.(1) Section 11 of the Principal Act is hereby amended by deleting subsection (2) and substituting for it the following new subsections (2), (3) and (4) as follows: -

"(2) Every owner shall keep such record as required under this section for a period of 7 years or such longer period as the Commissioner may require in writing, in a particular case.



(3) Notwithstanding the provisions of this Act or any other Act, all records maintained under the provisions of this Act shall be either in English or Swahili.

(4) Any owner who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine not less than Three Hundred Thousands shillings but not exceeding Five Million shillings."

Addition of  
new section  
11A.

39. The Principal Act is hereby amended by adding a new section 11A immediately after section 11 as follows:-

"Tax Invoice. 11A.(1) Any owner supplying petroleum products to any person shall provide him with a tax invoice containing all information and requirements as may be specified in writing by the Commissioner

(2) Tax Invoice referred to under this section shall be pre-printed and serially numbered provided that no serial number shall be issued more than once.

(3) Any owner who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine of not less than Three Hundred Thousands shillings but not exceeding Five Million shillings."

**PASSED** in the House of Representatives on the 26<sup>th</sup> day of July, 2005.

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