



THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, NO. 9 OF 2008

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ACT NO. 9 OF 2008

I ASSENT


(AMANI ABEID KARUME)
PRESIDENT OF ZANZIBAR
AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL


....., 2008

AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND
DUTIES AND 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 PROVISIONS

Short title and
commence-
ment.

1. This Act may be cited as the Finance (Public Revenue Management) Act, 2008 and shall come into operation immediately after being assented to by the President.

PART - II
AMENDMENT OF THE PORT SERVICE CHARGE
ACT, NO. 2 OF 1999

Construction.

2. 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 3.

3. Section 3 of the Principal Act is hereby amended by:-

(a) inserting subsection (3) immediately after subsection (2) as follows:-



"(3) For the purpose of this Act, the Stamp Duty Act, No.6 of 1996, shall not apply to sea port service charge collected by a carrier or collection agent under this Act."

(b) renumbering subsection (3) to be subsection (4).

Amendment of section 5. 4. Section 5 of the Principal Act is hereby amended by deleting sub sections (2) to (6) and replaced by the following new sub sections as follow:

"(2) The tax return shall be submitted not later than the fifteenth day of the month immediately following the month to which the tax return is relates.

(3) Subject to the provisions of this Act, the payment of tax shall be made not later than the twenty fifth day of the month after the submission of tax return.

(4) If the date referred to under subsections (2) and (3) of this section falls on a public holiday, the due date shall be the last working day before such public holiday.

(5) The Minister may make regulations prescribing other procedures for the completion and submission of tax returns."

Amendment of section 10. 5. Section 10 of the Principal Act is hereby amended in subsection (2) by inserting the words "or may close the office" between the words "Port" and "until".

Amendment of section 11. 6. The Principal Act is hereby amended by :-

(c) renumbering section 11 to be section 11(1).

(d) renumbering items (d),(e) and (f) to be subsections (2), (3) and (4) respectively.



Amendment of section 15. 7. Section 15 of the Principal Act is hereby amended in paragraph (c) by inserting the words "fails or" before the word "refuses"

**PART III
AMENDMENT OF THE HOTEL LEVY
ACT, NO. 1 OF 1995.**

Construction. 8. 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 2. 9. Section 2 of the Principal Act is hereby amended by adding the definition of the word 'Board' in appropriate alphabetical order as follows.

"Board" means the Zanzibar Revenue Board as established under the Zanzibar Revenue Board Act, No. 7 of 1996".

Amendment of section 3. 10. Section 3 of the Principal Act is hereby amended in subsection (3) by deleting the words "of subsection (2)" appearing between the words "provisions" and "of".

Amendment of section 5A. 11. Section 5A of the Principal Act is hereby amended by inserting subsection (3) immediately after subsection (2) as follow:-

"(3) Any person applying to be registered for payment of tax under this Act shall be required to provide proof of identity as prescribed by the Commissioner".

Addition of a new section 15. 12. The Principal Act is hereby amended by inserting new section 15 as follows:-

"Exemptions. 15.(1) Notwithstanding the provisions of this Act, persons and organizations listed in the First Schedule to this Act, shall be exempted from payment of tax subject to the procedures which may be determined by the Minister.

(2) For the purpose of this section, the Minister shall prescribe in the First Schedule, persons and organizations entitled to exemption under this Act and may, by order published in the Gazette, vary, add to, or replace that Schedule".



**PART IV
AMENDMENT OF THE STAMP DUTY
ACT, NO. 6 OF 1996.**

Construction. **13.** 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 3A. **14.** Section 3A of the Principal Act is hereby amended by:-

(a) inserting subsection (3) immediately after subsection (2) as follow:-

"(3) Any person applying to be registered for payment of tax under this Act shall be required to provide proof of identity as prescribed by the Commissioner".

(b) renumbering subsection (3) to be subsection (4).

Amendment of section 14. **15.** Section 14 of the Principal Act is hereby amended by:-

(a) renumbering section 14 to be section 14(1);

(b) renumbering items (e) and (f) to be subsections (2) and (3) respectively.

Addition of a new section 19A. **16.** The Principal Act is hereby amended by adding new section 19A immediately after section 19 as follows:-

"Marking of transported goods"

19A. (1) A person shall not transport or cause to be transported goods which are subject to tax under this Act unless, and if being transported in a single lot, they are accompanied by a Single Bill of Entry and any other custom document or payment receipt relating to such goods being transported at that time, provided that, such goods are not being transported under Customs bond.

(2) Goods being transported in more than one lot shall be accompanied by a delivery note giving a full description and exact quantity of the goods being transported at that time, quoting the Single Bill of Entry, any other custom document or payment receipt relating to such goods, provided that, any such delivery note shall not be used more than once.



- (3) Goods being transported on one vehicle from more than one point of departure shall carry a separate document(s) for each point of departure.
- (4) Goods being transported on one vehicle to more than one destination, shall carry a separate document for each destination
- (5) Any person who contravenes the provisions of this section, commits an offence and upon conviction shall be liable to a fine of five hundred thousand shillings or twenty five percent of the value of such goods being transported, whichever is greater, and in addition to that fine, such goods or vehicles upon which such goods are carried shall be liable for seizure and forfeiture.

PART V
AMENDMENT OF THE PETROLEUM LEVY
ACT, NO. 7 OF 2001

Construction. **17.** This part shall be read as one with the Petroleum Levy Act, No. 7 of 2001, in this part referred to as the Principal Act.

Amendment of section 13. **18.** Section 13 of the Principal Act is hereby amended by :-
(a) renumbering subsection (5) to be subsection (6);
(b) renumbering subsection (6) to be subsection (7) and (7) to be subsection (8).

Amendment of section 15. **19.** Section 15 of the Principal Act is hereby amended by deleting item "(j)" appearing after item "(i)".

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

Construction. **20.** 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.

21. Section 2 of the Principal Act is hereby amended by adding the following definition in appropriate alphabetical order:-

"Tour Operator" shall have the meaning assigned to it under the Promotion of Tourism Act, No. 9 of 1991".

Amendment
of section 17.

22. Section 17 of the Principal Act is hereby amended by deleting the words " within five working days after the due date for lodging his tax return for that period" appearing in subsection (1) and substituting for them by the words " by the twenty fifth day of the month after the end of the prescribed accounting period to which it relates"

Amendment
of section 19.

23. Section 19 of the Principal Act is hereby amended by:-

(a) inserting subsection (3) immediately after subsection (2) as follow:-

"(3) Any person applying to be registered for payment of tax under this Act shall be required to provide proof of identity as prescribed by the Commissioner";

(b) renumbering subsections (3) to (6) appearing immediately after subsection (2) to be subsections (4) to (7) respectively.

Addition
of a new
section 29A.

24. The Principal Act is hereby amended by adding new section 29A immediately after section 29 as follows:-

*"Marking of
transported
goods.*

19A.(1) A person shall not transport or cause to be transported goods which are subject to tax under this Act unless, and if being transported in a single lot, they are accompanied by a Single Bill of Entry and any other custom document or payment receipt relating to such goods being transported at that time, provided that, such goods are not being transported under Customs bond.



- (2) Goods being transported in more than one lot shall be accompanied by a delivery note giving a full description and exact quantity of the goods being transported at that time, quoting the Single Bill of Entry and any other custom document or payment receipt relating to such goods, provided that, any such delivery note shall not be used more than once.
- (3) Goods being transported on one vehicle from more than one point of departure shall carry a separate document(s) for each point of departure.
- (4) Goods being transported on one vehicle to more than one destination shall carry a separate document for each destination.
- (5) Any person who contravenes the provisions of this section, commits an offence and upon conviction shall be liable to a fine of five hundred thousand shillings or twenty five percent of the value of such goods being transported, whichever is greater, and in addition to that fine, such goods or vehicles upon which such goods are carried, shall be liable for seizure and forfeiture.

Amendment
of section 35.

25. Section 35 of the Principal Act is hereby amended by:-

- (a) deleting the words "input tax that were supplied to" appearing in subsection (1) between the words "the" and "that" and substituting for it by the words "business of".
- (b) deleting the word "shall" appearing in subsection (2) and substituting for it by the word "may".



**PART VII
AMENDMENT OF THE ZANZIBAR REVENUE BOARD
ACT, NO. 7 OF 1996**

Construction. **26.** This part shall be read as one with the Zanzibar Revenue Board Act, No. 7 of 1996, in this part referred to as the Principal Act.

Amendment of section 6. **27.** Section 6 of the Principal Act is hereby amended by adding paragraph (i) immediately after paragraph (h) as follows:

“(i) without prejudice to the provisions of this Act or any other law relating to collection of revenue, to monitor, oversee and coordinate ministries collection,

For the purpose of this Act, ministries revenues includes any revenue collected by the Ministry, Department, Authority, any other organisation or Institution of the Government.

Amendment of section 22. **28.** The Principal Act is hereby amended by renumbering section 22 appearing immediately after section 22 to be section 22A.

Amendment of section 27. **29.** The Principal Act is hereby amended by renumbering section 27 appearing immediately after section 27 to be section 27A.

Amendment of section 29. **30.** Section 29 of the Principal Act is hereby amended by renumbering subsections (2) to (7) appearing immediately after subsection (2) to be subsections (3) to (8) respectively.

PASSED by the House of Representatives on 01st day of August, 2008.

**(IBRAHIM MZEE IBRAHIM)
CLERK OF THE HOUSE OF REPRESENTATIVES
ZANZIBAR**