



**THE ZANZIBAR TRADING ACT NO. 14 OF 2013**

**ARRANGEMENT OF SECTIONS**

**SECTIONS**

**TITLE**

**PART I**

**PRELIMINARY PROVISIONS**

1. Short Title and Commencement.
2. Scope and Application.
3. Interpretation.

**PART II**

**DEPARTMENT OF TRADE**

4. Establishment of the Department responsible for Trade and appointment of Director.
5. Functions of the Department.

**PART III**

**ADVISORY COMMITTEE**

6. Establishment of Committees.
7. Composition of the Committees.
8. Functions of the Committee.
9. Meetings of the Committee.
10. Fund of the Committee.
11. Annual Report.

**PART IV**

**SUPERVISORY AUTHORITY**

12. Supervisory Authority.
13. Powers of Supervisors.
14. Orders by Supervisors.



**PART V  
REGISTRATION OF THE TRADES AND LICENSING**

15. Registration of Trades and Businesses.
16. Licensing of Trades.
17. Extent of Authority of Business Licensee.
18. Application for Registration and Licensing.
19. Duties of a Licensing Authority.
20. Sale of Certain Goods.
21. Duties of a Trader.
22. Duties of Organisers of Trade.
23. Duties of Sellers.
24. Requirements for Sale of Goods and Services.
25. Street/mobile Trading.
26. Market Trading.
27. Trading at Public Events.
28. Requirements of the Selling Permits.
29. Communication of Discount Sale of Goods.

**PART VI  
IMPORT AND EXPORT OF CONTROLLED GOODS**

30. Controlled Goods.
31. Application for Import/Export Permit.
32. Grant of Permit
33. Issue of Export and Import Permit.
34. Cancellation of Permit.
35. Power of Minister to Prohibit or Limit Imports or Exports.
36. Production of Permit.
37. Prohibition of Exportation of Goods without Authorization of the Minister.
38. Procedure for Import/Exporting Goods.

**PART VII  
PROHIBITED AND RESTRICTED GOODS**

39. Prohibited and Restricted Imports.
40. Prohibited and Restricted Exports.
41. Entry of Cargo for Export.
42. Powers of Customs Officer.



**PART VIII  
OFFENCES AND PENALTIES**

43. Conducting Business at Improper Place.
44. Offences Relating to Requirements for Goods and Services.
45. Offences Relating to Accompanying Documents.
46. Non-Compliance with Import or Export Permit.
47. Giving False Information.
48. Prohibition of Transfer or Permit.
49. Importation, Exportation or Re-exportation of Prohibited Goods.
50. Penalty.
51. Summary Punishment.
52. Offences Committed by Companies, Firms etc.
53. Appeal.
54. Power to Make Regulations.
55. Repeal and Savings.



ACT NO. 14 OF 2013

I ASSENT

(DR. ALI MOHAMED SHEIN)  
PRESIDENT OF ZANZIBAR  
AND  
CHAIRMAN OF THE REVOLUTIONARY COUNCIL

*13<sup>th</sup> February*, 2014

**AN ACT TO REPEAL AND REPLACE THE ZANZIBAR TRADING ACT NO. 4 OF 1989 AND OTHER LAWS TO PROVIDE FOR THE PROVISIONS TO STREAMLINE THE TRADING SYSTEM IN ZANZIBAR, AND THE MATTERS INCIDENTAL THERETO**

ENACTED by the House of Representatives of Zanzibar.

**PART I  
PLEMINARY PROVISIONS**

- |                               |  |
|-------------------------------|--|
| Short title and Commencement. | 1. This Act may be cited as the Zanzibar Trading Act, 2013 and shall come into operation after being assented to by President.   |
| Scope and Application.        | 2. This Act makes provisions for the administration and supervision of trade and trading in Zanzibar.  |
| Interpretation.               | 3. In this Act, unless the context otherwise requires:-<br><br>"Appropriate licensing authority" means a government ministry, department or body charged with the power and function of granting particular categories of trading licences;<br><br>"Agent" means A person whose act for or manage the affairs of other people in business; |



"Authorised trader" means any person or body of persons authorized to sell designated goods and includes the servant or agent of that person or body of persons;

"Auxiliary Business" means A business established by a parent business/company to conduct a particular line of business;

"Business" includes any form of trade, professional or occupation or commercial activity;

"Business Community" means a specified registered community that is conducting business in a defined society;

"Commercial activity" is the provision of goods or services in exchange for payment;

"Committee" means committee established under section 6 of this Act;

"Community" means the East African Community established under the East African Community Treaty of 1999;

"Custom officer" includes any person, other than a labourer, employed in the service of the Customs for the time being performing duties in relation to the Customs;

"Court" Means high court for Zanzibar or other Subordinate Courts

"Director" means a Director of Trade within the Ministry responsible for trade;

"Department" means the Department of Trade within the Ministry as being established under section 4 of this Act;

"export" with its grammatical variations and cognate expressions, means the conveyance of goods from any place within Zanzibar to any place outside Zanzibar;

"e-trade" means the offer for sale or sale of goods or services in the Internet without the parties being simultaneously present;

"export prohibited goods" means goods declared to be export-prohibited goods under section 40(1) and of this Act;

"export restricted goods" means goods declared to be export restricted goods under section 39(2) of this Act;

"Gazette" means the Government Gazette of the Revolutionary Government of Zanzibar;



"Goods" includes all kinds of movable or personal property offered for sale or being sold including animals;

"Government" means the Revolutionary Government of Zanzibar;

"Import" means bring or cause to be brought into Zanzibar by air, land or Water;

"import prohibited goods" means goods declared to be import-prohibited goods under section 39(1) of this Act;

"import restricted goods" means goods declared to be import restricted goods under section 39(2) of this Act;

"Licensing Authority" means any authority empowered by written law for the purposes of issuing business licensing in Zanzibar;

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

"Ministry" means the Ministry for the time being responsible for trade;

"organiser of trade" means a person or body which, within the framework of the economic or professional activities thereof, organises street or market trading or trading at public events, including fairs and trade fairs;

"Permit" means an import or export permit issued or deemed to have been issued under sections 36(1) of this Act. It includes permits issued by organisers of trade under section 22(c) of this Act;

"person" includes a partnership, a firm, a corporation, a company or a family;

"place of business" means a trader's place of sale of services or goods in wholesale, retail or catering and may include place of production, storage and other facilities relating to goods or services sold;

"Registration Authority" is any authority empowered by any written law for the purposes of registration of trade in Zanzibar;

"seller" means a natural person who serves clients on behalf of a trader, or a person who sells goods or provides services outside the economic or professional activities thereof by way of street or market trading;





"selling permit" means a document issued by an organiser of trade or market which constitutes the basis for the sale goods or services under conditions provided therein;

"SME" means Small and Medium Enterprises;

"Supervisor" means an official appointed pursuant to the provisions of section 12(2) to be a supervisor for trade and trading in goods and services;

"trade" means selling or buying for the purpose of selling and includes offering for sell of any goods or services;

"trader" means a person or body which, within the framework of the economic or professional activities thereof, offers for sale and sells goods or offers and provides services;

"trading" means engaging in trade and, subject to any other provisions of law, includes provision of any economic activity conducted within framework of which the following activities take place;

- (a) sale or offer for sale of goods or provision of services related to the goods sold;
- (b) manufacture or modification of manufactured goods for a consideration;
- (c) maintenance or repair of goods for a consideration;
- (d) offering or providing cleaning services;
- (e) offering or providing beauty treatment services;
- (f) offering or providing catering services;
- (g) organisation of market trading; or
- (h) organisation of street trading and trading at a public event; and
- (i) any other services provided for trading purposes
- (j) any other activities as may be determined by the Minister.



**PART II  
DEPARTMENT OF TRADE**

Establishment of the Department responsible for Trade and appointment of Director.

**4.**(1) There is hereby established a Department responsible for the administration of trade.

(2) There shall be a Director who shall be appointed by the President.

(3) a person shall be qualified to be the Director if he;

- (a) is a holder of at least first Degree from recognized university in the field of Business Administration or Business Management or Economics or Law or Public Administration;
- (b) has working experience of at least five years.

Functions of the Department.

**5.**(1) The Department shall have the following functions:

- (a) to advise the Government on matters relating to the formulation, development, supervision and implementation of trade policies and strategies;
- (b) to execute laws and policies relating to trade in Zanzibar;
- (c) to promote domestic, regional and international market;
- (d) to collaborate with other institutions in organizing production and importation of products and offering of services;
- (e) to seek and provide business information service related to sale and purchase of consumer goods and other commodities and advise the Government, business community as well as individual businessmen;
- (f) to administer, domestic, regional and international trade and to provide educational and other awareness services necessary for promoting trade;
- (g) to provide mechanism conducive for establishment of public-private partnership especially in planning, execution and administration of agro processing initiatives for agricultural products;
- (h) to promote business enterprises including Small and Medium Enterprise (SME's) and assist in developing and expanding profitably in the domestic, regional and international trade transactions; and
- (i) to evaluate and monitor trade system and its performance;
- (j) to conduct or cause to be conducted market research, survey and monitoring;
- (k) to organize, coordinate and participate in trade fares, mission and exhibitions within the country and abroad;





- (l) to provide mechanisms necessary for Zanzibaris to take more positive part in international trade and international trade fairs;
- (m) to coordinate and participate in domestic and international trade exhibition and festival;
- (n) to prepare and publish annual trade report;

(2) Without prejudice to the generality of subsections (1) to any general or specific directions given by the Minister, the Department may:

- (a) give advice to the Government, any individual trader, an organization or institution on measures necessary for the development of an efficient system for the conduct of trade, including
  - (i) the formulation and implementation of national policies in relation to domestic consumption and export of products and services from Zanzibar;
  - (ii) the formulation and supervision of the implementation of best marketing practices in respect of products and services intended for trade;
- (b) collaborate with any other person, organization or institution within and outside Zanzibar in the establishment, equipment and management of trade centres for the collection and dissemination of information relating to the products and services intended for trade development;
- (c) undertake and supervise the planning, co-ordination, organization and management of trade fairs, exhibitions, expositions and missions;
- (d) in collaboration with other organizations or institutions, advise the Government on the simplification of documentation and expedition of procedures in relation to trade development; and
- (e) assist businesses in Zanzibar to develop and promote national trade transaction.



### PART III ADVISORY COMMITTEE

Establishment of Committees. 6. There shall be a Trade Advisory Committee under the Department to provide general advisory services on the promotion and development of Trade in Zanzibar.

Composition of the Committees. 7.(1) The Committee shall consist of the following members who shall be appointed by the Minister:

- (a) the Chairperson;
- (b) Ministry responsible for Agriculture,
- (c) Ministry responsible for Finance;
- (d) local Government Authority;
- (e) Zanzibar Food, and Drugs and Comestics Board;
- (f) Ministry responsible for Transport and Infrastructure;
- (g) Zanzibar Revenue Board;
- (h) Tanzania Revenue Authority;
- (i) Zanzibar National Chamber of Commerce, Industry and Agriculture;
- (j) two members with adequate expertise and experience in relevant fields in national and international trade.

Provided that the appointment of members from (b - h) shall be made after consultation with their relevant institutions.

(2) A person shall qualify to be the Chairperson of the Committee if he holds at least a degree of one of the following:

- (a) business administration, management, or economics, or law, or Public Administration;
- (b) has working experience of at least five years in the fields as mentioned in section 7 (2a).

(3) The Director shall be the permanent member of the committee, and in consultation with the secretary of the committee shall coordinate all the activities of the Committee.

(4) A lawyer from the Ministry shall be appointed to be the Secretary of the Committee.



(5) The Committee may, for the purpose of effective implementation of its functions, establish and maintain a system of collaboration, consultation and cooperation with any other institution within the United Republic of Tanzania or outside for the purpose of promoting Trade in Zanzibar.

(6) The Committee shall select one of its members to be the Vice- Chairperson.

Functions of the Committee.

8.(1) The Committee shall provide general advisory services to the Ministry on:

- (a) formulation of general trade related Policies;
- (b) promotion of trades and positive image of Zanzibar as a trade destination;
- (c) promotion of international markets and standards;
- (d) promotion of Industry , livestock, fishing and Agricultural Processing;
- (e) identification of ways to overcome bottlenecks of trade in Zanzibar;
- (f) promotion of the domestic market;
- (g) public health;
- (h) any other matter referred to it either by the Minister, or the Principal Secretary of the Ministry.

Meetings of the Committee.

9. (1) The Committee shall ordinarily meet for the transaction of its business at time and places determined by it, but shall in any case, meet once in every three months.

(2) The Director or Chairperson, in his absence, the Vice Chair person may, at any time, call for an extra-ordinary meeting of a Committee upon a written request by more than half of the members of the Committee in the office.

(3) The Chairperson or in his/her absence the Vice Chairperson may, and upon the request by the majority of the members, invite to a meeting any person who is not a member to participate in the deliberations of the Committee but such person shall not be eligible for voting.

(4) The quorum at any meeting of the Committee shall be half of its members, and the decisions shall be by simple majority and in the event of an equality of votes, the chairperson shall have a second or casting vote in addition to his deliberative vote.

(5) The secretary shall record and keep details of all business conducted or transacted by the Committee at a duly convened meeting.



(6) The minutes of each meeting of the Committee shall be confirmed and signed at the next meeting of the Committee by both the Chairperson and the Secretary.

(7) The Director after every three months, shall prepare and submit to the Minister the report of Committee Meeting.

Fund of the Committee.

10. The Committee shall, receive its funds from the Department.

Annual Report.

11. The Committee shall, within three months after the closure of the financial year, cause to be prepared and submitted to the Minister, through the Department a report of the activities, operations and decisions carried out by the Committee within the relevant financial year.

#### PART IV SUPERVISORY AUTHORITY

Supervisory Authority.

12. (1) The Department shall have general supervisory authority on the enforcement of this Act.

(2) The following authorities shall, in collaboration with the Department, subject to the provisions of this Act and the laws establishing the authorities, designate such officials, within the limits of their competence to exercise supervision over adherence to this Act and the requirements established on the basis thereof:

- (a) the Fair Trading and Consumer Protection institution;
- (b) the Food, Drugs and Cosmetic Board;
- (c) the Weight and Measure institution;
- (d) the Zanzibar Revenue Board;
- (e) tanzania Revenue Authority;
- (f) the Zanzibar Bureau of Standard;
- (g) the Relevant Licensing Authorities;
- (h) the Municipal, Town and District Councils; and
- (i) any other Authority legally empowered to exercise trade and trading supervision.

(3) Each of the supervising authorities specified under subsection (2) of this section, shall appoint sufficient number of its officials to be supervisors for trade and trading in goods and services.



(4) Every Supervisor who is exercising supervision under the provisions of this Act shall present his or her identification card to prove his or her authority to exercise supervision.

Powers of Supervisors.

13.(1) In addition to the power conferred upon them under section 12 (2) of this Act, every Supervisor shall have the following additional powers to:-

- (a) monitor compliance with this Act without any hindrance or prior notice;
- (b) enter, without any hindrances, the territory or premises used by a seller, trader or organiser of trade or vehicle carrying the goods of a trader; or to open means of transport in the presence of the trader or organiser of trade, their representatives or impartial observers;
- (c) obtain information necessary for the exercise of supervision from relevant sellers, traders, organisers of trade or government authority;
- (d) examine goods and services sold or offered for sale together with documents related to said goods and services, and to obtain copies thereof;
- (e) seize accompanying documents to goods sold or services rendered;
- (f) inspect the conformity of goods or services, the sale of goods or services, and places of business to the requirements set under the provisions of law;
- (g) issue guideline;
- (h) oblige traders to inform the public of any dangers related to the goods sold or services rendered;
- (i) verify the existence and authenticity of a document certifying the right to sell the goods or services if the obligation to hold such document is provided by law;
- (j) verify the existence and authenticity of registration if the requirement for registration is provided by law; and
- (k) subject to the provisions of subsection (2), take sample of goods or products of the services rendered for further examination.

(2) The supervisory authority shall bear the expenses of assessment services which are incurred to examine goods and services and shall return the goods or, if the trader so agrees, compensate the trader for the value of the goods or services if, according to an expert opinion, the goods and services meet the requirements; provided that if:

- (a) according to an expert opinion, the goods or services do not meet the requirements, the expenses of the assessment services shall be borne by the trader; and





- (b) goods which do not meet the requirements shall not be returned or compensated, and services which do not meet the requirements shall not be compensated.

(3) In the exercise of their duties, the supervisors shall observe confidentiality of business and technical information which becomes known to them in the course of their supervision, unless the disclosure of such information is prescribed by law.

Orders by Supervisors.

**14.(1)** A Supervisor may issue orders that are binding upon sellers, traders and organisers of trade if:

- (a) a trader or seller deals with the goods or services which do not meet the requirements or does not adhere to the requirements for the sale of goods or services;
- (b) a trader sells goods without the requisite accompanying documents;
- (c) a place of business does not meet the requirements;
- (d) a trader operates without a document certifying the right to sell goods or services, if it is required that such a document be held; or
- (e) a trader or organiser of trade operates without registration or without a corresponding notation in the registration if the registration or corresponding notation in the registration is required by law.

(2) in giving an order under the provisions of subsection (1), an official exercising supervision shall:

- (a) inform the seller, trader or organiser of trade, as the case may be, of the offence committed and demand that the sale or offer for sale of the goods or services be suspended or that the goods or services be removed from sale; or
- (b) direct that acts necessary for the lawful continuation of the sale of the goods or services be performed or effected.

(3) Any seller, trader, or organiser of trade who fails to comply with an Order issued under sub-section (1) commits an offence under this Act.





**PART V  
REGISTRATION OF TRADES AND LICENSING**

Registration of  
Trades and  
Businesses.

**15.**(1) There shall be maintained the following registers for proper records keeping of trading and business activities:

- (a) register of traders and business persons that shall be kept and maintained under the Business Names and Companies Acts;
- (b) register of organisers of trade at periodic markets and public events that shall be kept by a relevant Municipal, Town and District Councils;
- (c) register of industries, air planes, motor vehicles, and sea vessels that shall be kept by their respective licensing authorities in any manner expressly or impliedly authorized by law;
- (d) register of other trades not mentioned under paragraph (a) (b) and (c) of this section.

(2) The records kept under sub-section (1) of this section shall be shared to the Ministry for proper administration of business in Zanzibar.

Licensing  
of Trades.

**16.** Every person or agent conducting trade or business shall have a trading or business licence issued by the appropriate licensing authority upon fulfilment of conditions as prescribed under the relevant law.

Extent of  
Authority of  
Business  
Licence.

**17.**(1) A business licence shall authorise the holder to carry on, at the place specified therein, the business in relation to which it is granted and shall also be deemed to authorise such holder to carry on at such place any auxiliary business;

Provided that-

- (a) a licence for the business of a banker or for shipping, lighterage or stevedoring business shall be deemed not to authorise the holder to carry on any auxiliary business;
- (b) no person shall carry on any business referred to in paragraph (a) of this proviso unless he is authorised to do so by licence issued in relation to such business;
- (c) no licence issued under this Act shall be deemed to authorise the carrying on, as an auxiliary business, of any business which can be lawfully carried on only if a licence, permit or other authority is granted by or under any other written law;



- (d) no business the licence fee in respect of which is required to be assessed on an annual turnover may be carried on as an auxiliary business under a licence for a business the licence fee in respect of which is not required to be so assessed;
- (e) no business for which a licence fee of a specified amount is payable may be carried on or as an auxiliary business under a licence fee in respect of which is required to be assessed on an annual turnover;
- (f) no person shall under the authority of any business licence carry on any auxiliary business the licensing authority in respect of which is a local government authority unless the licence so held by the holder is in relation to a business in respect of which the same local government authority is the licensing authority;
- (g) no licence granted under this Act shall have the effect of authorising any person to carry on any business prohibited by any other written law or of exempting any person from compliance with any condition, limitation or other requirement imposed or prescribed by any other written law in relation to such business.

(2) For the purposes of this section "auxiliary business" means a business:

- (a) which is not specified in the licence granted; and;
- (b) where, if a separate licence had been applied for such business, the licence fee payable for such licence would not have exceeded the licence fee payable for the licence granted.

(3) Where in relation to any licence granted under this section any business was an auxiliary business at the time when such licence was granted, the business shall continue to be deemed to be an auxiliary business in relation to such licence for period of validity of the licence, notwithstanding any increase in the licence fee for a business licence to carry on such auxiliary business.

Application for  
Registration and  
Licensing.

**18.(1)** Any person who wishes to engage in trade or organizing trade may apply for his or her trade to be registered or licensed by completing and submitting to an appropriate registering or licensing authority, a form to be prescribed by the said registering or licensing authority.



(2) If an application is submitted to sell goods or services on board watercraft or aircraft used to provide passenger services, the mark (registration number) identifying the vehicle shall be indicated in the application to be the place of business.

(3) If an application is for organizing trade at a public event, the name, time and location of the public event shall be indicated in the application at the space for the place of business.

(4) If application is for trading on a seasonal basis, the area where the trader wishes to sell the goods or services shall be indicated in the application to be the place of the business.

(5) If the application is submitted for sell of goods or services without a place of business, the word 'non-existence' shall be entered in the application at the space for the place of business.

(6) If the applicant wishes to sell goods or services outside a given space of business, the words 'outside a specific place of business' shall be indicated in application to be the place of business.

(7) If the applicant wishes to sell goods or services by way of e-trade, the address of the website shall be indicated in the application to be the place of business.

(8) If the applicant wishes to organize trading at a public event, the organiser of trade shall specify the public event at which trading is to be conducted.

Duties of a  
Licensing  
Authority.

**19.** In addition to duties imposed upon a licensing authority under any other provision of law, the licensing authority shall the following auxilliary duties:-

- (a) grant a licence upon satisfaction that necessary conditions have been met for a trader or business person to hold a licence authorizing him to conduct a given kind of trade or business;
- (b) upon granting a licence, prescribe any condition necessary for a trader or businessperson to meet in conducting a given trade or business; and
- (c) as far as it is practicable, inspect the place where the business is to be conducted and be satisfied that the business place and its establishments meet the requirements prescribed or that are necessary for proper running of a relevant kind of business



**PART VI**  
**SALES OF CERTAIN GOODS AND SERVICES**

Sale of Certain Goods.

**20.**(1) The Minister may, after consultation with other relevant authorities control the sale of any goods or services for public interest by: -

- (a) restricting the sale of any goods in any particular place or by any goods category of traders, or public institutions as may be specified in the Order; or
- (b) designating any particular goods as being goods which may only be sold by such authorised traders as may be specified in the order.

(2) Where the Minister has made an Order under this section, no person other than the authorised trader shall sell, offer for sale or display at his place any designated goods or, as the case may be, no person shall sell, offer for sale or display any goods in a place where the sale of these goods has been restricted.

(3) Any person who contravenes any of the provisions of this section commits an offence under this Act and in addition, the court may order the goods concerned to be forfeited.

Duties of a Trader.

**21.**(1) Every trader trading in Zanzibar shall:

- (a) abide with the statutory and regulatory requirements governing trade establishments, registration and licensing;
- (b) satisfy requirements governing sales or offering for sale of goods or services as provided in the relevant trading licence;
- (c) ensure that the goods and services sold or offered for sale are up to standards and are therefore proper both for sale and consumption;
- (d) verify, when receiving goods, that they correspond to the accompanying documents, the accompanying documents describes ingredients, quantity and quality of the goods received, and that the goods meet the standard(s) required for consumption;
- (e) ensure that means or instruments used for measurements are proper for particular trade establishment and they are accurate;
- (f) allow and submit for inspection and making copies, at the instance of the person exercising supervision thereof, all documents relating to business registration, licensing, accompanying documents to goods, and documents certifying conformity of standards of goods and services sold or offered for sale;





- (g) provide to its staff training and expertise necessary for the proper performance of the work;
- (h) display a sign on a conspicuous position in the front place at the business place showing, among other things, the business name and addresses of the trader, the goods or services sold, the manner of selling being a wholesale or retail trade, the normal time for opening and closing the business, and any other information in the interest of the trader;
- (i) upon suspension or termination of trade, provide information on suspension or termination of its trading activities;
- (j) provide identification badges to its members of staff and ensure they put them on during all the service time;
- (k) disclose, upon sale of goods or services through internet or by way of e-trades, the business name(s) of the trader, description of the trader's business, its modalities of trading, and some other information in the interest of the trader; and
- (l) upon payment of goods or services by e-cards, provide the means for the card to be used in the presence of the customer or client and to provide further information in the instance of the customer or client;
- (m) observe environmental and hygiene requirements at the place and vicinity of the business.

(2) Subject to the provisions of any other law in force in Zanzibar, it is prohibited for trade to:

- (a) unfairly restrict or favour the sale or offer for sale of goods or services, or influence consumers through disparagement of goods or services of other traders, or make prohibited use of a business name or in any other manner which is contrary to good trade ethic or practice;
- (b) accept or offer for sale or sell goods or services the handling or manner of which is prohibited by law; or
- (c) accept goods for sale from a person who has no right to sell or handle the goods in such a manner that the goods or activity is restricted by law.

Duties of  
Organisers of  
Trade.

22.(1) Every organiser of trade shall:

- (a) ensure that a place of business meets the requirements as established for the sale of goods or services which is permitted to sell at that place;



(b) ensure that goods and services are sold at a place of sale and during the time of trading prescribed for such purposes; and

(c) issue a receipt and a selling permit pursuant to the requirements of this Act.

Duties of Sellers.

**23.**(1) Every seller or offer for sale of goods or services, and any person who serves customers or clients on behalf of such the seller or offer or, shall:

(a) have knowledge of the goods or services sold and the necessary speciality to deal with them and adhere to the requirements established for the sale thereof;

(b) wherever called upon, provide correct information concerning the characteristics, origin, conditions for use, price and warranty against defects of goods and services being sold and the meaning of internationally used or generally recognized symbols at the request of the client;

(c) when selling goods or services outside the place of business of the trader, prove, at the request of a customer, client or supervisory officials, his or her capacity to serve customers or clients on behalf of the trader;

(d) where the sale or offer for sale is made in a street, market or public event, wear a name tag that facilitates his or her identification;

(e) upon sale of goods or services which, though conform to the requirements established by law, are below the ordinary standard or second-hand goods, information to that effect shall be displayed at the place of sale of the goods or services.

(f) every seller shall keep the receipt book for the goods or service sold; and

(g) a seller upon sale of goods or service shall issue a receipt to the customer which indicate the kind of goods or service and the receipt shall be issued in accordance to the serial number.

Requirements for Sale of Goods and Services.

**24.**(1) The sale of goods shall conform to the requirements established for sale of such goods by provisions concerning sales of goods as provided under Part VII of Contract Decree and provisions of any other relevant laws in force for the time being in Zanzibar.

(2) Upon the sale of goods which do not conform to the requirements established by law or upon the sale of second hand goods, information to this effect shall be displayed at the place of the sale of the goods.

(3) The sale of services shall conform to the requirements established for the sale of such services by relevant law.





(4) Where the sale of goods or services is carried at a place located outside a wholesale, retail, catering or service establishment or outside a place of sale, the trader shall communicate the business name or name and the contact details of the trader and the name and sales price of the goods and services to the client.

(5) If an order is to be fulfilled in the absence of the client, the trader shall issue a document or marking to the client which certify receipt of the order.

(6) The marking to be issued under subsection (5) above shall enable identification of the trader by business names, name or registry number.

(7) If the order is fulfilled in the presence of the client, a document certifying receipt of the order shall be issued to the client at the client's request.

Street/mobile Trading.

**25.(1)** Every person who sells goods or services outside the economic or professional activities thereof by way of street or market trading or at public event shall:

- (a) have knowledge of the goods or services sold by him;
- (b) adhere to the requirements established for the sale of the goods or services;
- (c) wear tag with his/her name attached in a visible place.

(2) For the purpose of the provisions of subsection (1), an extension to a seller's place outside his or her indoor facilities of sale and its immediate vicinity is not deemed to be street trading.

(3) In addition to the provisions of this Act, the Municipal, Town and District Councils may provide some other procedural conditions for street or market trading and in case of conflict between the provisions of this Act and any by-law of these authorities, the provisions of this Act shall prevail.

Market Trading.

**26.(1)** In market trading, a seller or trader shall sell goods or services or conduct trade on the basis of a permit granted to him by the market organiser which specifies, among other things, place, time and manner of trading.

(2) Notwithstanding the generality of subsection (1), it is prohibited to sell any goods prohibited to be sold in the market by law.

(3) In market trading, second-hand materials, animals within the meaning of Animal Resources Management Act and young plants shall be sold in a separate place specifically marked for the sale of these groups of goods, animals or plants, as the case may be.

Trading at Public Events.

**27.(1)** Any seller or trader of goods or services may sell goods or services at a public event on the basis of a selling permit issued by the organiser of trade.



(2) In addition to the provisions of this Act, the Municipal, Town and District Councils as the case may be, may by order published in the Gazette, provide for some further procedural conditions governing sale or trading at the public events.

Requirements of  
the Selling  
Permits.

**28.** A selling or trading permit issued under the provisions of section 27 (1) of this Act shall set out:

- (a) the name, location and registration number of the organiser of trade;
- (b) the name and registry code of the trader, the name of the corresponding register, and the location of the trade;
- (c) the number of the selling permit;
- (d) the location of the place of sale;
- (e) a list of goods or services to be sold at the place of sale;
- (f) the time of trading;
- (g) the duration of the selling permit; and
- (h) the price of the selling permit.

Communication  
of Discount Sale  
of Goods.

**29.(1)** The word "final sale", "everything must go", "closing down sale" or other words or expressions with a similar meaning may be used to provide information about the sale of goods at a discount if:

- (a) all the goods for sale or a limited selection of the goods are to be put on final sale;
- (b) the sale is for a limited period of time; or
- (c) the price of the goods to be sold under such conditions is significantly lower than the usual price.

(2) The word "sale", "discount" or other words or expressions with a similar meaning may be used to provide information about the sale of goods at a discount if:

- (a) it is the goods normally sold by the trader which are to be sold at a discount;
- (b) the sale is for a limited period of time;
- (c) the price of the goods to be sold under such conditions is significantly lower than the usual price.



## PART VII IMPORT AND EXPORT OF CONTROLLED GOODS

Controlled  
Goods.

30.(1) The Minister may, by an Order published in the Gazette, and by stating the reasons thereof, declare any goods to be import or export-controlled goods.

(2) Subject to the provision of this Act, it shall be an offence for any person to import or export any controlled goods, or to do any act with intent that any import-controlled goods shall be imported, unless he is in possession of a permit issued by the Minister under the provision of this section authorizing the importation or exportation of such goods.

(3) The Minister shall not grant permit for the import of any import-controlled goods if the import of the goods would likely prejudice any agreement or arrangement in respect of domestic, regional and International trade or currently entered into or approved by or on behalf of the Revolutionary Government of Zanzibar or the United Republic of Tanzania.

(4) The Minister shall all only issue permit under sub-section (2) subject to such terms and conditions as stipulated in the regulation.

(5) The Minister may, prima facie evidence, refuse to grant a permit for the export of the goods, unless the intending exporter satisfies him or her that the goods were obtained lawfully from the producer, whether or not the intending exporter himself or herself obtained the goods from the producer.

(6) Notwithstanding provision of subsection (1), the following classes of goods may be imported without a licence whether they are controlled goods or not:-

- (a) goods in transit or for transshipment;
- (b) bona fide baggage as defined in the Customs (Management and Tariff) Act or any Act replacing or amending the same or under any law for the time being in force in Zanzibar;
- (c) Consular goods and official, military and naval stores and goods as respectively defined in the Customs (Management and Tariff) Act;
- (d) commercial travellers' samples;
- (e) goods sent by post on proof to the satisfaction of the Director that they are bona fide unsolicited gifts and not for resale;
- (f) goods imported by the Revolutionary Government of Zanzibar;
- (g) articles which form part of the baggage of a bona fide traveller;



(7) Notwithstanding any other provision of this Act, no export permit shall be required in respect of the exportation of the following goods:-

- (a) articles forming part of the normal stores and equipment of a bona fide tourist safari, if exported within member States of East African Community but not otherwise;
- (b) articles included in any cargo which within Zanzibar is trans shipped on through bills of lading or entered for transit under the provisions of the East African Community Customs Management Act, or any enactment of the East African Community, or any regulations made under such Act or enactment;
- (c) articles being used as personal or household effects which accompany the owner to his or her destination or are exported by him or her on his behalf to that destination within a period not exceeding six months from the date of his or her departure from Zanzibar;
- (d) articles exported as trade samples only;
- (e) articles which form part of the baggage of a bona fide traveller;
- (f) articles which are unsolicited gifts and which are exported by post.

(8) The Minister may, by Notice published in the Gazette, restrict the kinds, amounts, quantities or values of goods which may be exported without an export licence under subsection 6 and 7

Application for  
Import/Export  
Permit.

**31.** An application for an import or export permit shall be made to the Minister.

Grant of Permit.

**32.** (1) Notwithstanding any other provision of this Act, the Minister may, by statutory order, grant an permit to any person to import or export such controlled goods or any class of them specified in the order subject to such conditions as he or she may think fit to impose.

(2) Without prejudice to the generality of the foregoing, the Minister may impose all or any of the conditions following, namely, that any goods thereby authorized to be imported or exported shall:

- (a) be consigned to a destination specified in the open general permit; or
- (b) not exceed in the case of each separate consignment or parcel a quantity or value specified in the open general permit; or
- (c) be exported or imported as the case may be through a port or by a means of conveyance specified in the open general permit.





Issue of Export and Import Permit.

**33.(1)** Subject to the provision of this Act, the Minister on receipt of an application for the issuance of export or import permit shall

- (a) issue an export or import permit for the period and subject to conditions if any; or
- (b) refuse to issue an export or import permit;

(2) The import or export permits shall be issued in accordance with the terms and conditions as stipulated in the regulations under this Act.

Cancellation of Permit.

**34.(1)** The Minister shall cancel any import or export permit if;

- (a) the applicant contravene with the conditions as stipulated in the permits or regulations;
- (b) the applicant fail to comply with the conditions of the permits;
- (c) the permits obtained by fraud or misrepresentation.

(2) The Minister may at any time cancel any export permit for the export of any foodstuff if he is satisfied that a shortage or expected shortage of foodstuff in Zanzibar.

Power of Minister to Prohibit or Limit Imports or Exports.

**35.(1)** Notwithstanding any other provisions of this Act, the Minister may by Order published in the Gazette, prohibit absolutely, restrict or reserve exclusively to any person, the import or export of any goods or limit the import or export of any goods or class or description of goods from or to any country by means of such conditions or limitations as may be specified in such Order, if such action is in the interest of Zanzibar, and if it does not contravenes with the provisions of this Act.

(2) Where, in any case, any import or export permit has been granted prior into coming into force of this Act in respect of any goods the subject of an Order made under subsection (1), the permit shall be deemed to be cancelled from the date of the Order, and the Minister shall issue a fresh permit which conform with the provisions of any such Order.

(3) Where the exportation or importation of goods or class of goods or prohibited absolutely or restricted by any Order made under this section, any person who exports, imports or attempt to export or import any such goods in contravention of the said Order or any provision thereof commits an offence against this Act.

Production of Permit.

**36.(1)** A valid permit shall be produced *with* the customs export or import entry of the export or import controlled goods to which such permit relates.

(2) The Commissioner of Customs or any officer acting on his behalf may refuse to permit the exportation or importation of the controlled goods in relation to which production of permit is required by this section unless such permit is produced along with the customs



export entry for such goods and no legal liability shall attach to the Commissioner or any customs officer by reason of any such refusal.

Prohibition of  
Exportation of  
Goods without  
Authorization of  
the Minister.

**37.(1)** No person shall import into, export, or re-export any goods outside Zanzibar without the approval of the Minister.

Provided that this section shall not apply to:

goods purchased at either the airport shop or the shop in the customs area and which are supported by receipts issued by either of the above mentioned shops; appropriate wearing apparel and personal effects which are proved to the satisfaction of the customs officer to be for personal use.

Procedure for  
Import/ Exporting  
Goods.

**38.(1)** Any person who intends to import into, export or re-export any goods outside Zanzibar shall apply for the same to the Minister.

(2) Upon receipt of such application the Minister may grant the approval for import, export or re-export of any goods outside.

#### **PART VIII PROHIBITED AND RESTRICTED GOODS**

Prohibited and  
Restricted  
Imports.

**39.(1)** The goods specified in the First Schedule are prohibited goods and the importation thereof is prohibited.

(2) The goods specified in the Second Schedule are restricted goods and the importation or exportation thereof is, save in accordance with any conditions regulating their importation and exportation, is restricted.

(3) The Minister may by Order published in the Gazette amend the Schedule or declare that the importation or in relation to any goods or class of goods:

- (a) is prohibited, or restricted either generally or in relation to any particular country;
- (b) is prohibited, or restricted save in accordance with any conditions regulating their importation or exportation either generally or in relation to a particular Country.

(5) In exercising his powers under this section, the Minister shall adhere to the East African Community Customs Management Act, 2004 of the Revised edition, and any other relevant enactment of the Community.

Prohibited and  
Restricted  
Exports.

**40.(1)** The goods specified in the Third Schedule are prohibited goods and the exportation thereof is prohibited.





(2) The Minister may, by Order published in the Gazette, amend the Schedule so as to provide that the exportation of any goods or class of goods:

- (a) is prohibited, either generally or in relation to any particular country;
- (b) (b) is prohibited, save in accordance with any conditions regulating their exportation either generally or in relation to a particular Country.

Entry of Cargo  
for Export.

41.(1) Save as otherwise provided in the Customs laws, the whole of the cargo to be loaded for export on any aircraft or vessel shall be entered by the owner of such cargo in the manner prescribed.

(2) Where any owner delivers an entry under this section he or she shall furnish, therewith to the proper officer full particulars, supported by documentary evidence, of the goods referred to in the entry.

(3) A person who contravenes this section commits an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

Powers of  
Customs Officer.

42.(1) A customs officer may refuse to allow the import of any import restricted goods or any goods the import of which has been limited under this Act until an import permit is produced to him or her in respect of the goods and he or she is satisfied that the import of the goods in question in no way contravenes any of the conditions of the permit.

(2) A customs officer may refuse to allow the export of any export restricted goods or any goods the export of which has been limited under section 35 until an export permit in respect of the goods is produced to him or her and he or she is satisfied that the export of the goods in no way contravenes any of the conditions of the permit.

(3) A customs officer shall refuse to allow the import or export, as the case may be, of any goods whose import or export has been prohibited by an order made under the provisions of this Act, or if under such provisions the import or export of goods has been made subject to any conditions, he or she shall refuse to allow their import or export, as the case may be, until he or she is satisfied that the conditions have been fulfilled.

#### PART IX OFFENCES AND PENALTIES

Conducting  
Business at  
Improper  
Place.

43. Any person who conducts, sells or offers for sale of goods or services, or organizes trading at a place which:-

- (a) does not meet the specified requirements;
- (b) does not display information required under the provisions of this Act; or
- (c) is not intended for such a trade,



Commits an offence under this Act.

Offences  
Relating to  
Requirements for  
Goods and  
Services.

**44.** Any person who being a seller, trader or organiser of trade violates any provision of this Act relating to nature, category, specification or services to be sold or offered for sale for different purposes and at different places commits an offence under this Act.

Offences  
Relating to  
Accompanying  
Documents.

**45.** Any person who being a seller, trader or organiser of trade violates any provision of this Act relating to preparing or obtaining a document **as he** is required by law, or fails to produce or present accompanying document as he is duty bound under the provisions of this Act commits an offence.

Non-Compliance  
with Import or  
Export Permit.

**46.** Any person who contravenes any conditions subject to which the exportation or importation of controlled goods is authorized by any permit commits an offence under this Act.

Giving False  
Information.

**47.** Any person who for the purpose of obtaining any permit under this Act:

- (a) makes any declaration or statement which is false in any material particular;  
or
- (b) produces any document which:
  - (i) is false in any material particular;
  - (ii) has not been issued by the person by whom it purports to have been issued; or
  - (iii) has been in any way altered or tampered with.

Without prejudice to any liability imposed by any other law, unless he proves that he has taken all reasonable steps to ascertain the truth of the declarations or statements made by him or contained in any document so produced, or to satisfy himself of the genuineness of any such document commits an offence under this Act.

Prohibition of  
Transfer of  
Permit.

**48.** Any holder of an export or import permit who, except with the previous written permission of the Director, transfers or assigns such permit to any other person commits an offence under this Act.

Importation,  
Exportation or Re-  
exportation of  
Prohibited Goods.

**49.** Any person who attempts to imports, exports or re-exports any goods prohibited under this Act commits an offence.

Penalty.

**50.(1)** Any person who commits an offence under this Act or Regulations made under this Act to which a penalty is not prescribed shall commit an offence under this Act.



(2) Any person who contravenes with the provisions of sections 14(3), 20, 43, 44, 45, 46, 47, 48 and 50 (1) of this Act shall commit an offence and upon conviction shall be punished in accordance to the fourth schedule under this Act.

(3) The Minister may make amendment to the penalties prescribed in the fourth schedule under this Act when it deemed necessary.

(4) Any convicted person who fails to pay fines after the expiration of the time due for the payment of such fine, his licence, permit and authorization may be forthwith cancelled.

(5) Where a person is convicted of an offence against this Act, it shall be lawful for the court which convicts such person to order that any goods to which such conviction relates be forfeited.

Summary  
Punishment.

**51.**(1) Where the Director has reason to believe that any person is committing or has committed an offence to which this Act applies, he may give him the prescribed notice in writing offering the opportunity of the discharge of any liability to conviction of that offence by payment of a *spot penalty* under this section; and no person shall then be liable to be convicted of that offence if the *spot penalty* is paid in accordance with this section before the expiration of fourteen days next following the date of the notice or before the date on which proceedings are begun, whichever event last occurs:

Provided that the person convicted under this Act is not a Zanzibari or a resident of Zanzibar, the spot penalty shall be paid immediately.

(2) Where a person is given a notice under this section in respect of an offence, proceedings shall not be taken against such person for that offence until after the expiration of fourteen days next following the date of the notice.

(3) Payment of a spot penalty under this section shall be made to the Director or any such other officer appointed by the Minister by Order published in the Gazette, and sums paid by way of spot penalty for any offence shall be treated for the purposes of this section as if they were fines imposed on conviction for that offence.

(4) A notice under subsection (1) of this section shall specify the offence alleged and give such particulars of the offence as are necessary for giving reasonable information of the allegation and shall state also the period during which proceedings will not be taken for the offence, the amount of the *spot penalty*, and the officers to whom and the address at which the *spot penalty* may be paid.

Offences  
Committed by  
Companies,  
Firms, etc.

**52.** Where any offence under this Act is committed by a company or firm or other association of individuals, every director and officer of the company, every partner and officer of the firm and every person concerned in the management of the affairs of such



association, as the case may be, shall severally be liable to be prosecuted and punished for the offence in like manner as if he had himself committed the offence, unless the act or omission constituting the offence took place without his knowledge, consent or connivance.

**Appeal.** 53.(1) Any person aggrieved by the decision made under this Act may appeal to the Minister.

(2) Every appeal shall be in writing and shall be brought within such time as may be prescribed by Regulations.

(3) The decision of the Minister, as the case may be, shall be subject to appeal;

(4) The person who is aggrieved by the decision of the Minister may lodge his appeal at high court.

**Power to Make Regulations.**

54.(1) The Minister may make Regulations:

- (a) providing for the issuance of permits in respect of the import or export of goods specified in a notice, including the conditions for the issue of such permits;
- (b) regulating the conduct of any business, whether wholesale or retail;
- (c) providing for efficiency and fair distribution of goods or any category of goods;
- (d) regulating and controlling the import and export of goods;
- (e) organising, coordinating and supervising of trade fairs and Exhibitions;
- (f) prescribing forms to be used under this Act;
- (g) prescribing procedures for application for permit for import, export or re-export of any goods outside Zanzibar;
- (h) prescribing procedure for the appeals arising from decisions;
- (i) prescribing fees or levy to be paid under this Act;
- (j) procedure, meetings and reports of the committee; and
- (k) any other matter for better carrying out of this act.

**Repeal and Savings.**

55.(1) The following laws are hereby repealed:

- (a) the Zanzibar Trading Act No 4 of 1989;





(b) the Essential Commodities and Restricted Goods (Smuggling Control), No. 5 1986 and;

(c) the Regulation of Trade Act, 1980.

(2) Notwithstanding the repeal made under sub-section (1), all regulations or rules made and anything done under the repealed laws prior to coming in force of this Act shall be deemed to have been made under the provisions of this Act until such time the subsidiary legislation in question is revoked and replaced.

**PASSED** by the House of Representatives on 17<sup>th</sup> day of October, 2013

.....  
(YAHYA KHAMIS HAMAD)

**CLERK OF THE HOUSE OF REPRESENTATIVES OF ZANZIBAR**



FIRST SCHEDULE  
(Under Section 39(1))

PROHIBITED GOODS

1. All goods the importation of which is for the time being prohibited under any written law for the time being in force in the Zanzibar.
2. False money and counterfeit currency notes and coins and any money not being of the established standard in weight or fineness.
3. Pornographic materials in all kinds of media, indecent or obscene printed paintings, books, cards, lithographs or other engravings, and any other indecent or obscene articles.
4. Matches in the manufacture of which white phosphorous has been employed.
5. Distilled beverages containing essential oils or chemical products, which are injurious to health, including thijone, star arise, benzoic aldehyde, salicylic esters, hyssop and absinthe. Provided that nothing in this paragraph contained shall apply to "Anise and Anisette" liquers containing not more than 0.1 per centum of oil of anise and distillates from either pimpinella anisum or the star arise allicium verum.
6. Narcotic drugs under Act No 9 of 2009.
7. Hazardous wastes and their disposal as provided for under the Basel Conventions.
8. All soaps and cosmetic products containing mercury.
9. Used undewear, mattresses and pillows.
10. The following Agricultural and Industrial Chemicals:-
  - (a) Agricultural Chemicals:
    - (i) 2,4 - T
    - (ii) Aldrin
    - (iii) Captafol





(iv) Chlordimeform | Chlorobenzilate | DDT

(v) Dieldrin

(a) Dibroacethanel (EDB)

(vi) Flouroacelamide

(vii) Hexachlorocyclohexane (HCH)

(viii) Hiplanchlor

(ix) Hoscachlorobenzene

(x) Lindone

(xi) Mercury compounds

(xii) Monocrolophs (certain formulations)

(xiii) Methamidophos

(xiv) Phospharmion

(xv) Methyl - parathion

(xvi) Parathion

(b) Industrial Chemicals:

(i) Crocidolite

(ii) Polychlorominate biphenyls (PBB)

(iii) Polyuchorinted Biphenyls (PCB)

(iv) Polychlororinated Terphenyls (PCT)

(v) Tris (2,3 dibromopropyl) phosphate

(vi) Methylbromide (to be phased out in accordance with the Montreal Protocol by 2007).

11. Counterfeit goods of all kinds - Amended in L.N. EAC/13/2008 dated 30/6/2008.



SECOND SCHEDULE  
(Under Section 39(2))

**RESTRICTED IMPORTED AND EXPORTED GOODS**

1. All goods the importation/Exportation of which is for the time being regulated under this Act or by any written law for the time being in force within the Partner State of the East African Community.
2. Postal franking machines except and in accordance with the terms of a written permit granted by a competent authority of the Partner State of the East African Community.
3. Traps capable of killing or capturing any game animal except and in accordance with the terms of a written permit granted by the Partner State of the East African Community.
4. Unwrought precious metals and precious stones.
5. Arms and ammunition specified under Chapter 93 of the Customs Nomenclature.
6. Ossein and bones treated with acid.
7. Other bones and horn - cores, unworked defatted, simply prepared (but not cut to shape) degelatinized, powder and waste of these products.
8. Ivory, elephant unworked or simply prepared but not cut to shape.
9. Teeth, hippopotamus, unworked or simply prepared but not cut to shape.
10. Horn, rhinoceros, unworked or simply prepared but not cut to shape.
11. Other ivory unworked or simply prepared but cut to shape.
12. Ivory powder and waste.
13. Tortoise shell, whalebone and whalebone hair, horns, antlers, hoovers, nail, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products.
14. Coral and similar materials, unworked or simply prepared but not otherwise worked shells of molasses, crustaceans or echinoderms and cattle-bone, unworked or simply prepared but not cut to shape powder and waste thereof.
15. Natural sponges of animal origin.
16. Spent (irradiated) fuel elements (cartridges) of nuclear reactors.
17. Worked ivory and articles of ivory.



18. Bone, tortoise shell, horn, antlers, coral, mother-of pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).
19. Ozone Depleting Substances under the Montreal Protocol (1987) and the Vienna Convention (1985).
20. Genetically modified products.
21. Non-indigenous species of fish or egg of progeny.
22. Endangered Species of World Flora and Fauna and their products in accordance with CITES March 1973 and amendments thereof.
23. Commercial casings (Second hand tyres).
24. All psychotropic drugs under international control.
25. Historical artefacts.
26. Goods specified under Chapter 36 of the Customs Nomenclature of the East African Community (for example, percussion caps, detonators, signalling flares).
27. Parts of guns and ammunition, of base metal (Section XV of the Harmonised Commodity Description and Coding System), or similar goods of plastics under Chapter 39 of the Customs Nomenclature of the East African Community.
28. Armoured fighting vehicles under heading No. 8710 of the Customs Nomenclature of the East African Community.
29. Telescope sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted under Chapter 90 of the Customs Nomenclature of the East African Community.
30. Bows, arrows, fencing foils or toys under Chapter 95 of the Customs Nomenclature of the East African Community.
31. Collector's pieces or antiques of guns and ammunition under heading No. 9705 or 9706 of the Customs Nomenclature of the East African Community.
32. Used cargo vehicles.
33. Used underwear, mattresses and pillows.
34. exhausted goods.



**FOURTH SCHEDULE  
(Under Section 50(2))**

SECTION	BUSINESS CAPITAL (TSS)	
Section No. 14(3) 43,44,45,46,47 and 48	50,000 - 500,000	Not less than 20,000 shillings and not exceed 50,000
	500,000 - 2,000,000	Not less than 50,000 shillings and not exceed 200,000
	2,000,000 - 10,000,000	Not less than 200,000 shillings and not exceed 1,000,000
	10,000,000 - 50,000,000	Not less than 500,000 shillings and not exceed 1,000,000
	50,000,000 - 100,000,000	Not less than 2,000,000 shillings and not exceed 5,000,000
	100,000,000 and above	not exceed 10,000,000
Section No. 20,49 and 50	50,000 - 500,000	Not less than 20,000 shillings and not exceed 50,000
	500,000 - 2,000,000	Not less than 50,000 shillings and not exceed 200,000
	2,000,000 - 10,000,000	Not less than 200,000 shillings and not exceed 500,000
	10,000,000 - 50,000,000	Not less than 500,000 shillings and not exceed 500,000
	50,000,000 - 100,000,000	Not less than 2,000,000 shillings and not exceed 5,000,000
	100,000,000 and above	Not less than 500,000 shillings and not exceed 10,000,000.