

ACT No. 7 OF 2009

AN ACT TO MAKE PROVISIONS  
FOR THE ADMINISTRATION OF  
TAX LEGISLATIONS AND  
FOR OTHER MATTERS  
CONNECTED THEREWITH.



**THE TAX ADMINISTRATION AND  
PROCEDURES ACT NO. 7 OF 2009**

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ACT NO. 7 OF 2009

I ASSENT

  
{ AMANI ABEID KARUME }  
PRESIDENT OF ZANZIBAR  
AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

20<sup>th</sup> JAN, 2010

AN ACT TO MAKE PROVISIONS FOR THE ADMINISTRATION  
OF TAX LEGISLATIONS AND FOR OTHER MATTERS  
CONNECTED THEREWITH

ENACTED by the House of Representatives of Zanzibar.

PART I

PRELIMINARY PROVISIONS

- Short title and commencement. 1. This Act may be cited as the Tax Administration and Procedures Act, 2009 and shall come into operation on such date as the Minister may, by notice in the Gazette appoint.
- Application. 2.(1) This Act shall apply to and be read together with the Tax laws prescribed in the Schedule of this Act.  
(2) The Minister may by notice in the Gazette, amend, vary or replace the Schedule.
- Interpretation. 3.(1) In this Act, unless the context otherwise requires:-  
"Accounting period" means the calendar month or such other period determined by the Commissioner;





- “Accounting records” means all records of sales, purchases, expenses, trading stock, bank statements, financial statements, assets, liabilities, contracts, loans, insurances, and any other records as may be prescribed in the Regulations or demanded by the Commissioner which shall be maintained in all cases in writing;
- “Authorised Officer” means any officer acting under the authority of the Commissioner for the purpose of this Act or any tax legislation;
- “Board” means the Zanzibar Revenue Board as established under the Zanzibar Revenue Board Act, No. 7 of 1996;
- “Business” includes any form of trade or commercial activity;
- “Business licence” includes any trading licence or any other permit issued by a licensing authority issued to any person authorising such person to conduct a particular business or trade;
- “Commissioner” means the Commissioner of the Board as appointed under the provisions of the Zanzibar Revenue Board Act, No. 7 of 1996;
- “Licensing Authority” means any statutory authority or institution whose establishing statute provides the power of issuing business licences;
- “Minister” means Minister responsible for finance;
- “Person” means an individual or an entity and includes a taxable person;
- “Records” means any accounting records, books of accounts, electronically stored information, or any other documents as may be prescribed or demanded by the Commissioner which shall be maintained in all cases in writing;
- “Storage facility” includes any land, warehouse, godown, building, container, vessel, tank or any other facility used to store goods of a commercial nature;
- “Tax laws” means the Laws provided in the Schedule to the Zanzibar Revenue Board Act, No. 7 of 1996, and any other laws or Regulations administered by the Board;



“Taxable Person” means a person registered or required to be registered under the provisions of this Act;

“Tax” includes taxes, duties, charges, levies, fees, fines, penalties and interest imposed under this Act;

“tax return” means a form prescribed in the Regulations filed by a taxable person under section 18 of this Act;

“tax invoice”, “receipt” or “cash sale” means a document referred to under section 23 of this Act;

“TIN” means Taxpayer Identification Number issued under the Tanzania Revenue Authority Act No. 11 of 1995.

(2) All other words used in this Act which are not defined shall be ascribed the same interpretation as in their respective tax laws.

Taxable  
Value.

4.(1) Subject to the provisions of this Act, the value on which tax shall be chargeable on a taxable supply shall be:-

- (a) where a supply is for a monetary consideration the amount of the consideration excluding the tax;
- (b) where the supply is not for a monetary consideration, or is only partly for such a consideration, the open market value excluding the tax; or
- (c) where the supply is not the only matter to which the consideration in monetary terms relates, the supply shall be deemed to be for that part of consideration which is properly attributed to it.

(2) For the purpose of paragraph (b) and (c) of sub-section (1) of this section “open market value” means the value which such goods or services would fetch in the ordinary course of business between the supplier and recipient or any other person concerned in the transaction completely independent of each other, and shall be determined on the following assumptions:-

- (a) that the supply shall be deemed to have been delivered to the recipient at the supplier’s place of business;





- (b) that the recipient will bear freight, insurance and other costs incidental to the supply and the delivery of the goods to him;
- (c) that the supplier will bear any duty or tax chargeable other than the tax payable under this Act; and
- (d) that the value covers the right to use the patent, design or trade mark in respect of the supply.

(3) For the purpose of subsection (2) of this section:-

(a) a supply in the open market between a supplier and recipient independent of each other pre - supposes that:-

- (i) the value is the sole consideration; and
- (ii) the value is not influenced by any commercial, financial or other relationship whether by contract or otherwise, between the supplier or any person associated in any business with him and the recipient, or any person associated in any business with him, other than the relationship created by such transaction of the supply in question; and
- (iii) no part of the proceeds of any subsequent re-supply, use or disposal of the goods will accrue, either directly or indirectly, to the supplier or any person associated in any business with him.

(4) For the purpose of this section, two persons shall be deemed to be associated in business with one another if whether directly or indirectly, either of them has any interest in any business of the other, or both have a common interest in any business or some other third person has an interest in any business or property of both of them.

(5) Where in the opinion of the Commissioner, by reason of any fraudulent act or omission of any importer, supplier or recipient, the taxable value of any supply is not the same as the taxable value of an identical or similar supply, the Commissioner may, if he considers it reasonable to do so, assess the taxable value of the supply in accordance with common business principles.



## PART II REGISTRATION AND DEREGISTRATION

Registration. 5.(1) A person shall not commence any business in Zanzibar unless he is registered as a taxable person under this Act.

(2) A person who intends to engage in more than one business shall apply for registration in respect of each business.

(3) A person who intends to engage in business in more than one location shall apply for registration in respect of each location.

(4) Subject to the provisions of this section, any taxable person whose taxable turnover as defined under section 2 of the Value Added Tax Act No. 4 of 1998, exceeds, or any taxable person who has reasons to believe his taxable turnover will exceed the turnover prescribed in the Value Added Tax Regulations made under this Act, shall apply to the Commissioner to be registered for Value Added Tax.

(5) Any person who fails to apply for registration under this section or holds himself out as being a taxable person when he is not, commits an offence and upon conviction is liable to a fine not less than one hundred thousand shillings but not more than five hundred thousand shillings or to imprisonment for a term of not less than two months but not exceeding twelve months, or to both such fine and imprisonment.

Application for registration. 6.(1) An application for registration shall be made to the Commissioner in accordance with the Regulations made under this Act.

(2) Any application for registration shall comply with the following requirements:-

(a) Proof of identity:-

(i) in the case of a sole proprietor, a certificate of business name including a valid identity issued by the applicant's national or state identity authority;

(ii) in the case of a partnership, partnership deed including valid identity issued by the applicants' national or state identity authority,

(iii) in the case of a company, certificate of incorporation or certificate of compliance;



- (iv) in the case of a cooperative, certificate of registration.
- (b) approval from a competent regulatory or licensing authority;
- (c) proof of residence and permanent place of business in Zanzibar;
- (d) list and full address of all storage, manufacturing, processing, packing and repacking facilities; and
- (e) any other requirement as may be determined by the Commissioner.

7.(1) The Commissioner may register applicants who are eligible to be registered under this Act.

(2) The Commissioner may refuse the application of any person and upon such refusal shall give reasons for his decision.

(3) Where the Commissioner is satisfied that there is good reason on grounds of national economic interest or for the protection of revenue, he may register any taxable person, whether or not an application to be registered for a specific tax has been made or the taxable turnover of such taxable person exceeds the taxable turnover referred to under section 5(4) of this Act.

(4) The Commissioner may suspend or revoke the registration of any taxable person who, in his opinion has contravened or likely to contravene:-

- (a) the provisions of this Act or its Regulations;
- (b) the provisions of any Tax-Legislation or its Regulations made under that Act;  
or
- (c) the provisions of any other law in force in Zanzibar.

(5) If the Commissioner suspends or revokes the registration of any taxable person, he shall give to such taxable person a notice of revocation or suspension specifying the reasons for such decision.

(6) A taxable person whose registration has been suspended or revoked shall not engage in that business until the suspension has ended or the registration has been reinstated.





(7) Any person who engages in business while his registration has been suspended or revoked under this section commits an offence and upon conviction is liable to a fine not less than one hundred thousand shillings but not more than five hundred thousand shillings or to imprisonment for a term not less than two months but not exceeding twelve months, or to both such fine and imprisonment

Temporary registration.

8.(1) Notwithstanding the provisions of this Act, the Commissioner may issue temporary registration to any person who may otherwise be required to be registered under this Act for a fixed term or period not exceeding one year with a maximum extension of six months.

(2) The Commissioner may, for the purpose of registration of such person under this section, demand documents referred to under section 6 of this Act or any other documents as he may deem necessary.

(3) If the Commissioner believes that tax due from a taxable person under temporary registration may not be paid he may initiate immediate distress proceedings for the recovery of such tax.

(4) A person registered under this section shall comply with the requirements of the provisions of this Act.

Certificate of registration.

9.(1) A certificate of registration shall be issued to a person registered under this Act and shall state the name and trading name, principal place of business, TIN, tax registration number and the date on which registration takes effect.

(2) The TIN and tax registration number shall be shown in all tax returns, correspondence, and related documents used for the purposes of this Act.

(3) A certificate of registration issued under this Act shall be displayed at all time in a conspicuous position at the taxable person's place of business.

(4) The Commissioner shall provide upon request sufficient copies of the Certificate of Registration, clearly marked "Copy", for a copy to be displayed at all premises which are part of the business for which the taxable person is registered.

Display of business name.

10. A taxable person who is registered under the provisions of this Act shall 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.



Deemed registration. **11.**(1) Notwithstanding the provisions of section 5 of this Act, where a person liable to be registered under this Act fails to make an application for registration, such a person shall be deemed to be registered for the purposes of this Act, from the date he became liable to be registered or such other date as the Commissioner may determine.

(2) The Commissioner shall serve a notice of deemed registration to a person who is deemed to be registered under this Act which shall specify the date on which the deemed registration takes effect.

Application for deregistration. **12.**(1) Any taxable person may apply in writing to the Commissioner for deregistration and shall specify the reasons for such application within thirty days from the day such reasons became known to him.

(2) The Commissioner may, if he is satisfied with the reasons made in the application under subsection (1) of this section, subject to any other conditions prescribed in this Act or Regulations, including the payment of tax, deregister such taxable person with effect from the last day of the accounting period during which the Commissioner became so satisfied, or from such other date as the Commissioner may determine, and shall notify the person in writing of the date on which the deregistration takes effect.

(3) Any date determined by the Commissioner for the deregistration under subsection (2) of this section, may be retrospective to a date not earlier than:-

- (a) the last day of the accounting period during which taxable activity that was carried on by the taxable person ceased; or
- (b) the date on which the taxable person was registered under this Act, if the Commissioner is satisfied that the taxable person did not, from that date, carry on any appropriate taxable activity.

(4) The Commissioner shall have the powers to revoke registration of any taxable person if satisfied that such person is no longer required to be registered under the provisions of this Act.

Transitional registration. **13.** A taxable person, who, upon coming into force of this Act has been issued with a certificate of registration under any Tax laws in respect of business for the purpose of such law, shall be deemed to have been registered under this Act in respect of that business and shall be issued with a new certificate of registration under this Act.





Registration of storage facilities. 14.(1) Any person who owns or operates any storage facilities for commercial goods shall be required to register the same in the manner and form prescribed by the regulations made under this Act.

(2) Any person who fails to register any storage facility as required under this section commits an offence and upon conviction shall be liable to a fine of not less than One Hundred Thousand Shillings but not more than Five Hundred Thousand Shillings.

Notice of change. 15.(1) Every taxable person shall within 30 days notify the Commissioner in writing of any changes in the particulars provided in the application for registration.

(2) Subject to the provisions of this section, no change of ownership of any business shall be made without a tax clearance from the Commissioner.

(3) The Tax Clearance issued under this section shall be in the form prescribed by the Commissioner under section 16 of this Act.

(4) Any taxable person who fails to give notice of change to the Commissioner under subsection (1) of this section, commits an offence and upon conviction is liable to a fine:-

- (a) in the case of a limited liability company, of not less than Five Million Shillings but not exceeding Fifty Million Shillings; or
- (b) in any other case, of not less than One Hundred Thousand Shillings but not exceeding Ten Million Shillings;

(5) Any taxable person who fails to submit a written request to the Commissioner as required under subsection (2) of this Section, commits an offence and upon conviction is liable to a fine:-

- (a) in the case of a limited liability company, of not less than Five Hundred Thousand Shillings but not more than Five Million Shillings;
- (b) in any other case, of not less than One Hundred Thousand Shillings but not exceeding Two Million Shillings.



### PART III REQUIREMENT FOR TAX CLEARANCE

Requirement for Tax Clearance. **16.**(1) All applications for any business license to any licensing authority shall be accompanied by tax clearance from the Commissioner.

(2) Officer of any authority shall not issue any business or trading license without tax clearance issued under subsection (1) of this section.

(3) Any license issued contrary to this section shall be invalid.

(4) Any person who issues any business or trading license in contravention with the provisions of subsection (2) of this section and contributes to the loss of government revenue, commits an offence and shall be penalized in accordance with section 9(3) and 38 of the Public Finance Act, No. 12 of 2005.

Duty of Licensing Authority. **17.** All business or trading licences issued by a licensing authority in accordance with its respective Act shall comply with the provisions of this Act.

### PART IV TAX RETURN AND ASSESSMENT OF TAX

Tax return. **18.**(1) Unless otherwise provided under this Act, a taxable person shall record each supply made and account for tax on it at the time of supply.

(2) Every taxable person shall, on or before the fifteenth day of each month following the end of the accounting period, make and file a tax returns, whether or not tax is payable in respect of that period.

(3) If the date of filing tax returns referred to under this section is a public holiday, the tax returns shall be filed on the last working day before such date.

(4) The tax returns shall be in the form prescribed by the Commissioner and shall:-

- (a) be accurately and truthfully completed;
- (b) be signed by the taxable person or his authorized representative as defined in section 63 of this Act;
- (c) bear the proof of the date delivered; and



(d) be attached with and provide any other information as the Commissioner may deem necessary for the proper administration of the tax.

(5) Any taxable person who fails to submit a tax return by the due date shall pay a penalty of One Hundred Thousand Shillings or ten percentum of the tax shown as payable in respect of the prescribed accounting period covered by the return, whichever is the greater, for every month or part thereof during which the default continues.

Powers to  
make  
assessment.

19.(1) The Commissioner may at any time, assess any tax payable or required to be paid and impose fines, penalties and interest if a taxable person:-

(a) makes any misrepresentation that is attributable to negligence, carelessness or wilful default;

(b) makes a fraudulent tax returns or provides fraudulently information;

(c) fails to disclose required information;

(d) fails to keep proper records or documents as required under this Act; or

(e) fails to register as a taxable person under this Act.

(2) The Commissioner shall:

(a) not be bound by a tax return filed or information provided by any taxable person under this Act and may, notwithstanding such a tax return filed or information so provided assess the tax payable under this Act;

(b) if no tax return has been filed or information has been provided, use best judgement to assess the tax payable under this Act.

(3) Any fines, penalties and interest imposed shall be collected as tax due under this Act.

(4) Any tax under this section shall be due for payment within 30 days of the date of the notice of assessment unless a longer period is allowed by the Commissioner.



Content of  
assessment.

**20.** Any assessment made under this Act shall contain:-

- (a) the taxable person's name, full address, Tax Registration Number and TIN;
- (b) the details of calculation of the tax;
- (c) the principal amounts, fines, penalties and interest to be paid; and
- (d) the date of the assessment and date due for payment.

Notice of  
assessment.

**21.** An assessment made under section 19 of this Act shall be delivered to the assessed taxable person and inform him of his rights of appeal under the Zanzibar Tax Appeals Act No. I of 2006.

#### **PART V RECORDS, DOCUMENTS AND INSPECTION**

Records  
and  
accounts.

**22.**(1) Every taxable person shall maintain at his principal place of business in Zanzibar all accounting records including the following documents:-

- (a) all original cash sale, tax invoices and receipts received by the taxable person or certified copies thereof;
- (b) all copies of all tax invoices and receipts issued by the taxable person;
- (c) all customs documentation relating to imports and exports by the taxable person, if any; and
- (d) any other records as may be prescribed in the Regulations or by the Commissioner.

(2) All records, documents and computer programs, software and applications relating to business transactions in Zanzibar used or maintained under the provisions of this Act shall be either in English or Swahili.

(3) Any document in a language other than English or Swahili shall be translated and competently certified and such translation shall always be attached to the original document.





(4) Records required to be kept under this section shall be maintained in Zanzibar for a period of seven years or such longer period as the Commissioner may require in writing, in a particular case, and shall in no case be moved out of Zanzibar.

(5) All computer programs, software and applications used to maintain records under this Act shall not be used without the prior approval in writing by the Commissioner.

(6) Any changes required in any computer programs, software or applications referred to under subsection (4) of this section shall need the prior approval of the Commissioner.

(7) A person shall not delete, replace or alter or cause to be deleted, replaced or altered any information maintained under this section without the prior approval of the Commissioner.

(8) Any taxable person who fails to keep proper records as required under this Act or its Regulations, or who fails to retain them for the time so required or to keep them at his principal place of business, commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shillings but not more than Ten Million Shillings or to imprisonment for a term of not less than six months but not exceeding two years, or to both such fine and imprisonment.

Tax  
invoice,  
receipt or  
cash sale.

**23.** (1) A taxable person who supplies goods or services, whether by credit or in cash, to any person shall provide him with a tax invoice, receipt or cash sale as the case may be clearly containing the following particulars:-

- (a) the words "tax invoice", "receipt" or "cash sale" on its face;
- (b) TIN, trade name, address, and registration number;
- (c) name and address of the client;
- (d) the date on which the tax invoice or receipt is issued;
- (e) quantity or volume of the goods or services supplied;
- (f) value of goods or services; and
- (g) tax charged on the transaction, as the case may be.





(2) Tax invoices or receipts or cash sale referred to under this section shall be pre-printed and serially numbered provided that no serial number shall be issued or used more than once.

(3) Notwithstanding the provisions of this section, the Commissioner may approve any alternative means of recording taxable transactions provided that such alternative means shall apply to all taxable persons..

(4) Any person who fails to issue a tax invoice, cash sale or receipt as required under this section commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shillings but not more than Five Hundred Thousand Shillings.

Tax shown on tax invoice, receipt or cash sale.

**24.** Any amount shown on tax invoice, receipt or cash sale or any other document as tax chargeable on a supply of goods or services shall be recoverable as tax due from the person issuing such document, regardless of whether:-

- (a) the tax invoice, receipt or cash sale or any other document is in the form prescribed in the Act;
- (b) tax has been charged in respect of the supply to which such document relates;
- (c) the person issuing tax invoice, receipt or cash sale or such document is a taxable person.

Advertised prices to include Tax.

**25.(1)** Any person making or publishing an advertisement in respect of the supply of any goods or services shall, if the advertisement mentions the price at which such goods or services may be obtained, state the price inclusive of tax.

(2) A person shall not advertise, promote or cause to be advertised or promoted any goods or services marketed, sold, promoted or supplied in Zanzibar by any person who is not registered to pay tax in Zanzibar.

(3) In this section, "advertisement" includes any publication, broadcast, display or label in connection with the goods or services and any quotation of their price.



(4) Any person who advertises, promotes or cause to be advertised or promoted any goods or services marketed, sold or supplied by any person who is not registered to pay tax in Zanzibar, commits an offence and upon conviction is liable to a fine of not less than two hundred thousand shillings and not more than two million shillings or to imprisonment for a term of not less than three months but not exceeding one year, or to both such fine and imprisonment.

Inspection  
and  
examination.

26.(1) The Commissioner or any authorised officer may at any reasonable time for the purposes of ensuring that this Act and its Regulations are being fully complied with: -

- (a) enter any premises and inspect, audit, examine or verify the records of a taxable person or records relating to a taxable person; or
- (b) require the production for inspection, audit, examination or verification of all records or documents that are or may be deemed relevant;
- (c) require the owner of the premises or place and any other responsible person on the premises or at the place to give the Commissioner all assistance and to make all efforts to answer all relevant questions relating to the administration of this Act.

(2) Any person who hinders, obstructs or attempts to obstruct the Commissioner or any authorized officer in the exercise or performance of any of his powers or duties under this Act, commits an offence and upon conviction is liable to a fine of not less than One Million Shillings but not more than Ten Million Shillings or to imprisonment for a term of not less than one year but not exceeding five years, or to both such fine and imprisonment.

Impersonation  
of an  
officer.

27. Any person who impersonates an authorized officer commits an offence and is liable to a fine of not less than Five Hundred Thousand Shillings but not more than Ten Million Shillings or to imprisonment for a term of not less than one year but not exceeding five years, or to both such fine and imprisonment.

Notice to  
obtain  
information  
or  
documents.

28.(1) For the purpose of administration of this Act, the Commissioner may, by notice in writing, require any taxable person or any person:-

- (a) to appear before the Commissioner at a time and place designated in the notice for the purpose of giving information concerning the tax affairs to the Commissioner;



(b) to furnish the Commissioner with any information, records or document as may be required by the notice.

(2) Any person who fails to or refuses to appear before the Commissioner or to give any information or any document as and when required under this section commits an offence and is liable to a fine of not less than One Hundred Thousand Shillings but not more than Five Million Shillings or to imprisonment for a term not less than three months but not exceeding twelve months, or to both such fine and imprisonment.

(3) A reference in this section to a statement made to the Commissioner is a reference to a statement made orally, in writing, or in any other form to the Commissioner acting in performance of his duties under this Act, and includes a statement made:-

- (a) in application forms or correspondence, certificate, tax returns, notification, objection or any other document made, prepared, given, filed, lodged or furnished under this Act;
- (b) in information required to be furnished under this Act;
- (c) in a document furnished to the Commissioner otherwise than pursuant to this Act; or
- (d) in an answer to a question asked by the Commissioner or an authorised officer.

(4) Any person who, in purported compliance with any requirement under this Act, knowingly makes a return or other declaration, furnishes any document or information or makes any statement, whether in writing or otherwise, that is false in any material particular commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shillings but not more than Five Million Shillings or to imprisonment for a term not less than two months but not exceeding two years, or to both such fine and imprisonment.

Power to  
take or  
remove  
documents.

29.(1) For the purposes of the administration of this Act the Commissioner may :-

- (a) take, remove or make copy or extract from any record or document maintained under the provisions of this Act;





- (b) examine any record or document and require from any person any relevant explanation of any information therein;
- (c) seize any records or documents which in his opinion may afford evidence that may be material in assessing the liability of any person or taxable person for any tax payable under this Act;
- (d) retain any records or documents seized under paragraph (c) for as long as such records or documents may be required for determining the taxable person's or any other person's liability under this Act; and
- (e) seize and retain any electronic equipment or accessory in which such information is stored for as long as is necessary to copy or use for the recovery of tax.

(2) The Commissioner shall provide acknowledgement of receipt for any documents and records so removed, and where a lien is claimed on a document such removal shall not be regarded as breach of the lien.

(3) Any person or taxable person whose records have been seized and retained under subsection (1) of this section, may examine and make copies or extract from such records or electronic records during office hours under such supervision as the Commissioner may determine.

(4) Where a document or records removed by the Commissioner under subsection (1) of this section is reasonably required for the proper conduct of a business he shall, as soon as is practicable, provide a copy of the document, free of charge, to the person or taxable person from whom it was taken.

(5) Where any information, record or document is electronically stored, the provisions of subsection (1) of this section shall be deemed to empower the Commissioner:-

- (a) to demand free and total access to any password protected electronic records, and the person from whom such access is required shall immediately comply;
- (b) to view the information or document and to copy or take extract from it by electronic means; or
- (c) to require that it be reproduced in hard copy, or soft copy or reduced to some other portable form suitable for removal and capable of reproducing the information or document for official use.



(6) Where any document, record, equipment, accessory or information removed under the powers conferred by this section is lost or damaged, the Commissioner shall be liable to compensate the respective owner for replacement of such damaged equipment.

Disclosure of Information. **30.**(1) Information collected or obtained under this Act shall not be disclosed to any unauthorised person and shall only be disclosed for the purpose of assessing and collecting government revenue.

(2) A person referred to under subsection (1) of this section who receives information shall hold that information subject to the same prohibitions and restrictions in respect of communication of the information that applies to the Commissioner.

(3) Notwithstanding the provisions of subsection (2) of this section, the Commissioner may communicate information to any person engaged or employed in the investigation or prosecution of offences under any Criminal Legislation.

#### **PART VI PAYMENT OF TAX**

Due date for payment of tax. **31.**(1) Subject to the provisions of this Act the payment of tax due shall be made:-

- (a) by the twenty fifth day of the month following the end of the accounting period;
- (b) in the case of a notice of assessment issued under this Act, on the date specified in the notice of assessment; or
- (c) in the case of a lump sum agreement made under this Act, on the dates specified therein.

(2) If the date of payment of tax due referred to under subsection (1) of this section is a public holiday, the last day for payment shall be the last working day before such date.

(3) Where any taxable person who is liable under this Act to pay tax fails to pay the whole or any part of the tax within such time and in such manner as prescribed by this Act:-

- (a) an additional tax equal to twenty percent (20%) of the unpaid tax shall be payable by way of penalty;





- (b) in a case where such amount remains unpaid for more than thirty days after the date due for payment the rate of the additional tax prescribed by paragraph (a) shall be increased by ten percent (10%) of the amount of tax remaining unpaid in respect of each period of thirty days or part thereof during which the tax remains unpaid and such additional tax shall be payable by way of penalty.

Early  
payment.

**32.**(1) Where the Commissioner has reason to believe that any tax due under this Act from a taxable person may not be paid within the time allowed under section 31 of this Act, he may, by notice in writing to the taxable person, require payment of the tax at any date before the due date.

(2) Upon service of a notice under this section, the provisions of section 31 of this Act shall not apply.

Interest.

**33.**(1) Where any amount of tax imposed under this Act remains unpaid after the due date prescribed under section 31 of this Act, or if any tax remains unpaid after it is due, interest at the rate prescribed under this section shall be payable to the Commissioner.

(2) The rate of interest to be charged under subsection (1) of this section, shall be the commercial bank lending rate together with a further five percent per annum.

(3) The interest payable under this section shall, while it remains unpaid, attract interest as if it formed part of the unpaid tax.

Currency  
of  
payment.

**34.**(1) For the purposes of this Act, payment of tax may be made in any other currency approved by the Minister.

(2) Subject to this section, the Commissioner shall determine the average exchange rate for the purpose of filing of tax returns and payment of tax due under this Act.

(3) The average exchange rate shall be made by applying exchange rates quoted by the Central Bank during the accounting period.

Special  
methods of  
accounting.

**35.**(1) The Minister may make Regulations providing for special methods of accounting for tax including:-

(a) the rounding - off of figures in tax returns; and

(b) the correction of errors.



Repayments  
and  
remission.

**36.** Where any amount not due under this Act is paid to the Commissioner as tax, or tax due is charged by a taxable person because of incomplete, incorrect or misleading information from the Commissioner, the Commissioner shall repay or remit such tax or amount, respectively.

Over  
charged  
tax.

**37.** Where any tax, duty, charge, levy or fee collected under any provisions of this Act is more than the chargeable amount whether deliberately or by omission, and if not refunded to the payer the whole of such tax shall be paid to the Commissioner.

## PART VII RECOVERY OF TAX

Tax as a  
debt due to  
the  
Government.

**38.** Any amount of tax, fine, penalty, interest or any other sum payable by any taxable person under this Act, shall be a debt due to the Government and shall be recovered in the manner provided for under this Act.

Demand  
notice.

**39.** Where a taxable person fails to pay the assessed tax, fine, penalty, interest or to raise an objection to any assessment or to appeal within the time allowed under the Zanzibar Tax Appeals Act No. 1 of 2006, the Commissioner shall issue a demand notice which requires him to settle his tax.

Payment  
by  
instalment.

**40.** (1) Upon application by a taxable person, the Commissioner may, where good cause and sufficient reasons are shown to his satisfaction, allow the taxable person to pay the assessed tax, fine, penalty, interest or any other sum raised under this Act by instalments which shall not exceed one year.

(2) Application made under subsection (1) of this section shall be accompanied with the payment of twenty five percent of the entire amount due.

(3) All outstanding tax liabilities shall attract interest on a monthly basis.

Payment  
by third  
party.

**41.** (1) Where any tax or interest due from a taxable person remains unpaid, the Commissioner may, by notice in writing require any other person:-

- (a) from whom any money is due, or is accruing or may become due, to the taxable person; or
- (b) who holds, money on account of some person for or on account or for payment to, the taxable person; or



- (c) having authority from any person to pay money to the taxable person;
- (d) holding money or assets on account or on behalf of or belonging to the taxable person;  
to pay that money, or as much as is sufficient to discharge the tax or interest due then it would, but for the notice, be or become payable to the supplier.

(2) In exercising the powers under subsection (1) of this section, the Commissioner:-

- (a) may ask any person referred to under subsection (1) of this section to give clear explanation of any money which is due or accruing or may become due to the taxable person; and any asset belonging to the taxable person; and
- (b) shall send a notification letter to the taxable person informing him of the decision of the Commissioner;

(3) The receipt of the Commissioner for money paid under this section shall be a good and sufficient discharge of the amount owing by the taxable person to the extent of that payment and all claims by the taxable person to such money shall thereby be extinguished.

(4) Any person who fails to comply with a notice issued under this section commits an offence and upon conviction is liable to a fine of not less than Two Hundred Thousand Shillings but not more than Two Million Shillings or to imprisonment for a term of not less than six months but not exceeding one year, or to both such fine and imprisonment.

Notice of  
payment by  
third party.

**42.** Any person who is or is about to become liable to make payment to, or make payment on behalf of a taxable person carries on business:-

- (a) under a name or style other than the person's own name, the notice under section 41(1) of this Act, may be addressed to the name or style under which the person carries on business and, in the case of personal service, shall be deemed to have been validly served if left with an adult person working at the place of business of the addressee; or
- (b) in a partnership, the notice under section 41(1) of this Act, may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if served on one of the partners or left with an adult person working at the place of business of the partnership.





Closure of  
business.

43.(1) Subject to the provisions of this Act, the Commissioner may:-

- (a) for the safeguarding of evidence from being tampered with, or
- (b) if a taxable person refuses to answer written or oral questions of an authorized officer for the purposes of determining tax, or
- (c) if without acceptable reason refuses to appear before the Commissioner, or
- (d) if in his opinion the closing of business will hasten payment of a tax liability, lock up or seal off the business premises of the taxable person and thereafter the goods therein shall be deemed to have been attached and at the disposal of the Commissioner.

(2) The closing of the business shall be for a period of not more than sixty days taking into consideration the nature of the goods inside the premises and that the closure shall not entail undue or unnecessary loss to any party.

(3) In the case of perishable goods stored inside the closed premises, the Commissioner shall initiate immediate distress proceedings for the proper disposal of such goods and the proceeds of sale as set out in section 44 of this Act.

(4) Upon the expiration of the sixty days period, if the tax liability has not been settled, the Commissioner may initiate distress proceedings in the manner specified in section 44 of this Act and the proceeds of sale as set out in that section.

(5) Any loss arising due to closing of the business under this section shall be borne by the taxable person and no claim against the Commissioner shall be admissible under law.

(6) Any person who removes, causes to be removed, attempts to remove or assists in removing any seal or lock administered by the Commissioner under this section commits an offence and upon conviction is liable to a fine of not less than Five Hundred Thousand Shillings but not more than Five Million Shillings or imprisonment for a term not less than six months but not exceeding two years, or both such fine and imprisonment.

Distress.

44.(1) The Commissioner may recover unpaid tax or interest by distress proceedings against any property of the taxable person.



(2) In exercise of the powers conferred under subsection (1) of this section, the Commissioner may issue a distress order, specifying the tax liability to which the proceedings relate, property of the taxable person against whom the proceedings are initiated, the last known location of the property, the approximate value of the property and the procedure of executing the distress.

(3) For the purposes of executing the distress order under subsection (2) of this section, the Commissioner may at any time enter any house or premises, or seize goods, property or assets described in the order authorizing the distress proceedings, and shall require the presence of a police officer.

(4) Property under distress under this section may be inspected by prospective buyers with the written approval and supervision of the Commissioner.

(5) The proceeds of a sale under this section in any amount incidental to the sale shall be applied towards recovery of all tax due to the last day of the sale and balance, if any shall be paid to the taxable person.

(6) Any person who removes or takes away any goods or chattels to prevent the Commissioner from seizing them or completing their seizure or the distress so made, or causes or assists in the same, commits an offence and upon conviction is liable to a fine of not less than One Million Shillings but not more than Five Million Shillings or to imprisonment for a term not less than six months but not exceeding two years, or to both such fine and imprisonment.

Balance as a debt due. **45.** Nothing in this section shall preclude the Commissioner from any proceedings with respect to any balance owed if the proceeds of the distress are not sufficient to settle the tax due and to meet the costs of the distress proceedings.

Seizure of goods. **46.(1)** The Commissioner may seize any goods in respect of which he has reasonable grounds to believe that tax that is due, or will become due and payable in respect of such goods, has not been, or will not be paid.

(2) Goods seized under subsection (1) of this section shall be stored in a secure place approved by the Commissioner and a statement stating the description and quantity of the goods may be jointly signed by both parties.

(3) Where goods seized under subsection (1) of this section, the Commissioner shall, within five days after seizure, serve on the owner of the goods or the person who had custody or control of the goods immediately before seizure, a notice in writing:-





- (a) identifying the goods;
- (b) stating the goods seized under this section and reason for seizure;  
and
- (c) setting out the terms for the release or disposal of the goods.

(4) The Commissioner shall not be required to serve a notice under subsection (3) of this section if, after making reasonable enquires, he does not have sufficient information to identify the person on whom the notice should be served.

(5) Where subsection (4) of this section applies, the Commissioner may serve a notice under subsection (3) of this section on a person claiming the goods, provided the person has given sufficient proof to enable such a notice to be served upon him.

(6) The Commissioner may authorize any goods seized under subsection (1) of this section to be delivered to the person on whom a notice under subsection (3) or (5) of this section has been served where that person has paid, or gives security for the payment of the tax due and payable or that will become due and payable in respect of such goods.

(7) Where subsections (4) and (5) of this section do not apply, the Commissioner shall detain the goods seized under subsection (1) of this section as follows:-

- (a) for twenty days after the seizure of the goods; or
- (b) for twenty days after the date due for payment of tax.

(8) Where the detention period in subsection (7) of this section has expired, the Commissioner may sell the goods in the manner specified in section 44 of this Act and the proceeds of sales as set out in that section.

- (a) in the case of perishable goods, a bond, as may be prescribed by the Commissioner, may be immediately signed by a person claiming ownership or custody of the goods where upon the goods shall be released to him,
- (b) if no person claims ownership or custody of any perishable goods the Commissioner shall forthwith take steps to sell such goods and all proceeds from the sale shall be put in escrow Account pending determination of the case.



## PART VIII ADMINISTRATION

Taking of  
sample.

**47.(1)** Where an authorized officer has reason to believe that it is necessary for the protection of government revenue, he may take from goods in the possession on any taxable person such samples as may reasonably be necessary for taxation purposes.

(2) A sample shall not be taken under this section without issuing of a receipt by an authorized officer to the person from whom it was taken, and every sample shall be disposed off and accounted for in the manner which the Commissioner may direct.

(3) Where a sample taken under this section is not returned within a reasonable time and in the same condition as when sampled from the person from whom it was taken, the Commissioner shall refund him, by way of compensation, a sum equal to the costs of the sample or any larger sum which the Commissioner may determine.

Access to  
official  
information.

**48.(1)** Notwithstanding any provisions of any other law, where the Commissioner considers it necessary, he may, by notice in writing require any public officer:-

- (a) to permit an authorized officer to examine all registers, books, accounts, documents or records in the possession or control of the public officer and to take any notes and extract any information which may be considered necessary by the Commissioner, and
- (b) to provide any information to the authorized officer.

(2) For the purposes of this section, "public officer" includes any officer vested with responsibilities of performing duties of a public nature, whether under the immediate control of the government or not, and includes any officer under the control of a Government department, local authority or public corporation.

Obligation  
of  
confidentiality.

**49.(1)** Subject to the provisions of this Act an authorised officer shall not :-

- (a) disclose to any person any information in respect of any other person that may in the exercise of his powers or the performance of his duties under this Act, comes to his knowledge; or
- (b) permit any person to have access to any record in his possession or custody of the Commissioner; except in the exercise of his powers or the performance of his duties under this Act or by order of a competent Court.



(2) Nothing in this section shall be construed as preventing the Commissioner from disclosing;

- (a) any document or information to any person where the disclosure is necessary for the purpose of this Act or any other law in Zanzibar; or
- (b) any information which does not identify any specific person to any Government officer, where such disclosure is necessary for the performance by that person of his official duties.

(3) Any person who obtains any document or information from the Commissioner under subsection (2) of this section shall not disclose such documents or information to any other person, except to the extent reasonably necessary to achieve the purposes for which the disclosure was made.

(4) Any document or information obtained by the Commissioner in the performance of his duties under this Act may be used by the Commissioner for the purposes of any other law.

Appointment  
of with  
holding  
agent.

**50.(1)** Notwithstanding the provisions of this or any other Act, the Commissioner may appoint any person to be a withholding agent for the purpose of withholding tax payable by him to a taxable person under this Act or any other tax laws.

(2) Every withholding agent who makes payment to a taxable person for goods or services sold to him by such taxable person shall withhold the relevant tax due and remit the same to the Commissioner in accordance with the procedures laid down in the Regulations.

(3) The Minister shall prescribe in the Regulations the procedures for the appointment of a withholding agent and the procedures for the collection and payment of the tax so withheld.

(4) Any withholding agent who fails to withhold tax as required under this section shall pay the tax that should have been withheld and interest prescribed under section 33 of this Act.

(5) Any withholding agent who fails to remit the whole or any part of the tax so withheld within such time and in such manner as prescribed by this Act shall pay the tax that should have been remitted and interest prescribed under section 33 of this Act and in addition commits an offence and upon conviction is liable to a fine of not less than One Hundred Thousand Shilling but not more than One Million Shillings.





Marking of  
transported  
goods.

**51.(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 customs document, payment receipt, cash sale or tax invoice relating to such goods being transported at the 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 nature and quantity of the goods being transported at that time, with a copy of the Single Bill of Entry, and any other customs document or cash sale 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 transports goods in contravention of the provisions of this section commits an offence and upon conviction is 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 the fine such goods or vehicles upon which such goods and vehicles in which the goods are carried shall be liable for seizure and forfeiture.

Assistance  
of Police.

**52.(1)** An authorised officer may arrest or lawfully restrain any individual who he has reason to believe to have committed an offence under sections 27 or 53 of this Act or whom the officer believes may abscond before he is charged or stands trial or may destroy or tamper with evidence of an offence and the arrested person shall be handed over to the police for further action.

(2) For the purposes of this Act, an authorized officer may request the assistance of a police officer if he has reason to believe that such assistance is necessary for the proper and safe performance of his duties.





## PART IX MISCELLANEOUS

**Tax Evasion.** 53.(1) Any person who attempt to evade tax, commits an offence and upon conviction shall pay the tax which would have been paid had the offence not been committed and in addition shall pay a fine of twenty five percent of the evaded amount or Five Hundred Thousand Shillings whichever is greater and interest as prescribed under section 33 of this Act, or be imprisoned for a term of not less than two years but not exceeding ten years, or both such fine and imprisonment.

(2) Any person who accepts the supply of any goods or services and has reasons to believe that the person who supplies to him such goods or service is not registered as a taxable person under this Act, or that the proper tax has not been or will not be paid or that any deduction or credit has been made or will falsely be claimed, commits an offence and upon conviction is liable to a fine not exceeding One Million Shillings or six times the amount of the tax evaded, whichever is greater, or to imprisonment for a term not less than six months but not exceeding three years or to both such fine and imprisonment.

**Offence by body Corporate.** 54 Where any offence under this Act or its Regulations has been committed by a body of persons whether corporate or unincorporated, any person who, at the time of the commission of the offence, was concerned with the day to day management of the affairs of the body of persons as a director, partner, agent or an officer, shall be held responsible for the offence.

**General penalty.** 55. Any person who contravenes the provisions of this Act or its Regulations or who fails or omits to take action required under this Act or its Regulations and the contravention or failure to comply therewith is not made an offence under any other provision of this Act or Regulations, shall be guilty of an offence and shall be liable to a fine of not less than One Hundred Thousand Shillings but not more than One million shillings.

**Compounding of offences.** 56.(1) The Commissioner may compound an offence committed by a taxable person under this Act or its Regulations by requiring him to pay the fine prescribed for such offence, provided that the taxable person:-

- (a) admits in writing that he has committed an offence and shall take due care not to repeat it;
- (b) pays all his tax dues or any other sums payable under this Act or its Regulations.



(2) If criminal proceedings have been instituted against a person the power conferred under this section shall not be exercised without the written consent of the Director of Public Prosecutions of Zanzibar.

(3) Any person who agrees to pay a fine under sub-section (2) shall be provided by the Commissioner with a certificate setting out the nature of the offence, the date or period of its occurrence, the fine paid and any conditions to the compounding agreement.

(4) If the fine imposed under sub-section (1) of this section is not paid on demand the Commissioner may institute court proceedings or may take steps for recovery of the fine in any manner permitted by this Act for the recovery of unpaid tax.

(5) The imposition of a fine under sub-section (1) of this section shall not be regarded as conviction for the alleged offence and, provided the tax due is paid in full, no prosecution for the alleged offence shall be instituted or maintained.

Waiver of penalty or interest.

57. Where good cause is shown in writing by a person liable for tax payable under this Act, the Commissioner may, if to the best of his judgement finds it just and appropriate, waive in whole or in part, the imposition of any fine, penalty or interest payable under this Act.

Publication of names.

58.(1) The Commissioner may publish or advertise names of taxable persons who are in default of their tax liabilities.

(2) Every such publication or advertisement may include:-

- (a) the address of taxable person; and
- (b) particulars of tax liability and the amount of tax involved.

Delegation of powers.

59. The Commissioner may, subject to any conditions or restrictions which he thinks fit, delegate to any officer or other person employed in the administration of this Act powers, functions and duties vested in him by this Act.

Limitation of liability.

60. Notwithstanding the provisions of any other law, action or other proceedings shall not lie or be instituted against any member or officer of the Board for, or in respects of any act or thing done or omitted to be done in good faith in the exercise or purported exercise of his functions and powers conferred by or under this Act.



Appeals. **61.** Any person who is aggrieved by any decision of the Commissioner may appeal to the Zanzibar Tax Appeals Board under the procedures laid down in the Zanzibar Tax Appeals Act, No. 1 of 2006.

Person acting in a representative capacity. **62.** (1) For the purpose of filing of tax returns or any other tax matters or payment of tax under this Act; 'authorized representative' in relation to a taxable person means:-

- (a) in the case of a Company or Public Corporation any such authorised person;
- (b) in the case of a Company under administration, the administrator of the Company;
- (c) in the case of a partnership, any partner or authorised person;
- (d) in the case of a sole proprietorship the owner or his authorised representative.

(2) Notwithstanding the provisions of this section, taxable person shall not be relieved of his obligations under this Act by the actions, errors or omission of his authorised representative.

Agent. **63.**(1) Any person in Zanzibar who handles or is in possession of goods whether imported or not shall be deemed to be the owner of such goods.

(2) Where goods or services are supplied through an agent the Commissioner may, if he deems fit, treat the goods as both purchased and supplied by the agent.

Supplies by bankrupt or deceased etc. **64.**(1) Where, for any reason including death or insolvency the affairs of any taxable person are vested into or carried on by another person the provisions of this Act shall apply *mutatis mutandis* to such person.

(2) A person carrying on or controlling the business of a taxable person in the circumstances referred to in sub-section(1) of this section shall notify the Commissioner in writing of that fact, giving full particulars of the circumstances in which control of the business concerned passed from the taxable person to him.

(3) Notice under sub-section (2) of this section shall be given within thirty days after such change.





(4) Any person who fails to give notice as required under this section commits an offence and upon conviction is liable to a fine not less than One Hundred Thousand Shillings but not exceeding three hundred thousand shillings.

Priority of tax debts in bankrupt.

**65.** Where a taxable person has been declared insolvent by a court of law, any tax due under this Act shall be paid before any other creditor is paid.

Service of Notice.

**66.**(1) Any notification to be served on, given to, or made to any person for the purpose of this Act may be served, given, or made by sending it by post, or leaving it on the premises addressed to that person's last known address or usual place of business or in the case of a company to its registered office and the dispatch signed by the person or authorised representative on his behalf shall be evidence of the receipt of the notice.

(2) Delivery by post shall be deemed to have been made five days after the date of posting.

Power in respect of imported and export goods.

**67.** Notwithstanding the provisions of this Act or any other Act, an authorized officer may exercise all the powers exercised by the Commissioner of Customs in respect of imported and export goods.

Power in the collection of government revenue.

**68.** Subject to the provisions of this Act or any other law, the Commissioner shall be responsible and shall have final authority over the control, collection and administration of all Government revenue.

Regulations.

**69.** The Minister may make Regulations where it is necessary or expedient for carrying out or giving effect to the provisions of this Act or any tax laws.

## PART X CONSEQUENTIAL AMENDMENTS

Amendment of the Value Added Tax Act No. 4 of 1998.

**70.** The Value Added Tax Act No. 4 of 1998 is hereby amended as follows:-

(a) by deleting sections 13 and replaced with new section 13 as follows:-

Taxable value for prepaid airtime mobile phone.

**13.** Notwithstanding the provisions of this section, the taxable value for prepaid airtime mobile phone or fixed phone voucher shall be the face value of the voucher plus any premium thereon.





- (b) by deleting sections 18A, 19, 19A, 19B, 19C, 20, 20A, 20B, 21, 23, 24, 25, 26, 27, 28, 29, 29A, 30, 31, 32, 33, 34, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 47A, 48, 49, 50, 50A, 51(4),(5),(6) &(7), 51A, 52, 53, 57, 58, 59, 60, 62, 64, 67, 68, 69.

Amendment  
of the Stamp  
Duty Act No.  
6 of 1996.

**71.** The Stamp Duty Act No. 6 of 1996 is hereby amended by deleting sections 3A, 3B, 3C, 3D, 3E, 3F, 13, 13A, 14, 16, 17, 19, 19A, 24d, 25, 26, 27, 27A, 28, 30, 32, 33, 34.

Amendment  
of the Hotel  
Levy Act  
No. 1 of  
1995.

**72.** The Hotel Levy Act No. 1 of 1995 is hereby amended by deleting sections 3C, 4A, 5, 5A, 5B, 5C, 5D, 6, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 and 14.

Amendment  
of the Port  
Service  
Charge Act,  
No. 2 of  
1999.

**73.** The Port Service Charge Act No. 2 of 1999 is hereby amended by deleting sections 5, 6A, 7, 9, 12, 13, 13A, 15, 16, 17 and 18.

Amendment  
of the  
Petroleum  
Levy Act.  
No. 7 of  
2001.

**74.** The Petroleum Levy Act No. 7 of 2001 is hereby amended by deleting sections 6A, 6B, 6C, 7, 8, 10, 11, 11A, 12, 13(2)(3)(4)(6) & (8), 15, 16, 17, 18, 18A and 21.

Savings.

**75.** Notwithstanding the amendments made to the Tax Laws by this Act:-

- (a) all regulations made under the said laws shall be deemed to be regulations made under this Act and shall continue to be of full force and effect until revoked by Rules and Regulations made under this Act;
- (b) anything done under any Tax Law which is in force on the effective date shall be deemed to have been made under the provisions of this Act.



**SCHEDULE**  
**Tax laws**

1. The Value Added Tax Act No. 4 of 1998 .
2. The Stamp Duty Act No 6 of 1996.
3. The Hotel Levy Act No. 1 of 1995.
4. The Port Service Charge Act No. 2 of 1999.
5. The Petroleum Levy Act No. 7 of 2001.

**PASSED** in the House of Representatives of Zanzibar on 19<sup>th</sup> day of October, 2009.

A handwritten signature in blue ink, appearing to read 'Ibrahim Mzee Ibrahim'.

**{IBRAHIM MZEE IBRAHIM}**  
**CLERK OF THE HOUSE OF REPRESENTATIVES**  
**ZANZIBAR.**