



THE ENTERTAINMENTS TAX (AMENDMENT)
ACT, 1992

ARRANGEMENT OF SECTIONS

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| 2. | Amendment of the Principal Act. |
| 3. | Repeal and replacement of Section 3. |
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| 5. | Amendment of section 7As. 2 Decree No. 15/71. |
| 6. | Amendment of section 8. |



ACT NO. 10 OF 1992

I ASSENT

Salim Amour

SALMIN AMOUR
PRESIDENT OF ZANZIBAR
AND
CHAIRMAN OF THE REVOLUTIONARY COUNCIL

8th Oct., 1992

AN ACT TO AMEND THE ENTERTAINMENTS
TAX DECREE, NO. 16 OF 1962

ENACTED by the House of Representatives of Zanzibar.

Short title
and
Commencement.

1. This Act may be cited as the Entertainments Tax (Amendment) Act, 1992 and shall be read as one with the Entertainments Tax Decree of 1962, in this Act referred to as the Principal Act, and shall be deemed to have come into operation on the First day of July, 1992.

Amendment
of the
Principal
Act.

2. The Principal Act is hereby amended by deleting the phrases "British Resident"; "Resident in Council" and "Financial Secretary" wherever they appear in the Act and substituting for them the phrase "Minister for Finance".

Repeal and
replacement
of Section
3.

3. Section 3 of the Principal Act is hereby repealed and replaced by the following section:-

"Tax on
payments
for
admission
to
entertain-
ments.

3. There shall be charged, levied and paid on all payments for admission to an entertainment tax 12% on the amount of payment excluding tax on calculation of the entertainments tax."



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Amendment
of section
5.

4. Section 5 of the Principal Act is hereby amended by deleting the words "one thousand" which appear in the fourth line and substituting for them the words "ten thousand".

Amendment
of section
7As. 2
Decree
No. 15/71.

5. Section 7A of the Principal Act is hereby amended -

- (i) in subsection (1) by deleting the phrase "Fifty per centum" which appears in the third and fourth lines and substituting for it the phrase "Twenty five per centum";
- (ii) by deleting subsection (2) and substituting for it the following :-

"(2) The amount payable under this section shall be paid to the Accountant General not later than three months after expiry of the financial year concerned."

- (iii) by deleting subsection (3) thereof :-

Amendment
of section 8.

6. Section 8 of the Principal Act is hereby amended.

- (a) in subsection (1) by deleting the phrase "one thousand shillings" which appears in the last line and substituting for it the phrase "ten thousand shillings";
- (b) in subsection (3) by deleting the phrase "four hundred shillings" which appears in the last line and substituting for it the phrase "four thousand shillings".

Passed in the House of Representatives on the
15th day of September, 1992.

K Chamde

KHAMIS JUMA CHANDE

CLERK TO THE HOUSE OF REPRESENTATIVES.