



**THE FINANCE (PUBLIC REVENUE MANAGEMENT)  
ACT, 2000**

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ACT NO 2 OF 2000

I ASSENT

*Salmi Amour*

DR. SALMIN AMOUR  
PRESIDENT OF ZANZIBAR  
AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

*02<sup>nd</sup> August*  
....., 2000

**AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND AMEND  
CERTAIN WRITTEN LAWS RELATING TO COLLECTION AND  
MANAGEMENT OF PUBLIC REVENUES.**

*ENACTED BY the House of Representatives of Zanzibar.*

**PART I  
PRELIMINARY**

Short title and  
Commencement

1. This Act may be cited as the Finance (Public Revenue Management) Act, 2000 and shall come into operation immediately after being assented to by the President.

**PART II**

**AMENDMENT OF THE VALUE ADDED  
TAX ACT NO. 4 OF 1998**

Construction

2. This part shall be read as one with the Value Added Tax Act No. 4 of 1998 in this part referred to as the principal Act.

Amendment of  
section 2

3. Section 2 of the principal Act is hereby amended by deleting references relating to the definition of "Government Agency" and substituting for them the following reference.

"Government Agency" means any Ministry or any Department of the Zanzibar Government, Tribunal, Specially Appointed Commission, Extra Ministerial Organization, any Local Government Authority, any Organization designated by an



establishing statute to be an agency of the government or any Organization whose running is funded by the government.

**Amendment of section 17**

4. Section 17 of the Principal Act is hereby amended:

- (i) by deleting the words “regularly results” and Substituting for them the words “would regularly result” which appeared in subsection (3).
- (ii) by repealing subsection (7) and substituting for it the following new subsection;

“(7) For the purpose of subsection (3) the phrase “would regularly result in excess credits” means for the prescribed accounting periods would exceed the total tax charged and paid on supplies”.

**Amendment of section 29**

5. Section 29 (1) of the Principal Act is hereby amended by inserting the phrase “at the time of supply” immediately after the words “containing such information”.

**Amendment of section 35**

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

- (i) by inserting immediately before the figure “35” a figure “(1)”;
- (ii) by adding immediately after the renumbered subsection (1) the following new subsection :-

“(2) Where submission of the documents for verification or furnishing of a security or further security is required the Commissioner shall remit the amount within thirty days from the date on which the documents were submitted or on which a security or further security was furnished.

**Amendment of section 43**

7. Section 43 of the Principal Act is hereby amended by deleting the phrase “reason to believe” which appears in subsection (4) and substituting for them the phrase “evidence sufficient to demonstrate that”.

**Addition of section 47 A**

8. The Principal Act is hereby amended by adding the following new Section 47A immediately after section 47.



“Publication of names

47 A (1) The Deputy Commissioner may publish a notice in the Official Gazette or circulating in any other newspapers, a list of persons who have been convicted of any offence in terms of :-

- (a) failing to comply with the provision of section 17 (1);
- (b) having been convicted of an offence against section 45, 46 or 47; or;
- (c) having conducted himself in a like manner which amount to or would be an offence referred to under paragraph (b).

(2) Publication of a name of a person in pursuance of subsection (1) (b) or (c) shall be done after any proceeding in respect of which an appeal or review thereof have been completed or not been instituted within the period provided for.

(3) Every such list may specify:-

- (a) the name and address of the person concerned;
- (b) particulars of his conduct complained of;
- (c) tax period during which the conduct complained of occurred;
- (d) the amount of tax involved;
- (e) the particulars of the fine or sentence imposed”.

**PART – III**  
**AMENDMENT OF THE ZANZIBAR REVENUE BOARD**  
**ACT NO. 7 OF 1996.**

Construction

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

Amendment of section 5

10. Section 5 of the Principal Act is amended by adding a new paragraph (h) immediately after paragraph (g) as follows:



“(h) the Head of the Tanzania Revenue Authority based in Zanzibar.”

**Addition of section 15A**

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

**“Appointment of Deputy Commissioner**

15A (1) There shall be a Deputy Commissioner of Revenue Board who shall be appointed by the President on the recommendation of the Minister.

(2) The Deputy Commissioner shall be the principal assistant of the Commissioner for the day to day operations of the Board and shall also be the Deputy Commissioner of Value Added Tax (VAT) under Act No. 4 of 1998..

(3) The Deputy Commissioner shall do any other functions conferred upon him by this Act, any other Act, the Commissioner or the Board”.

**Repeal and replace of Section 29**

12. Section 29 of the Principal Act is hereby repealed and replaced by the following new section.

**“Exemption**

29(1) The Board shall recommend to the Minister, criteria or factors by reference to which any exemption, mitigation, deferment or remission may be granted.

(2) The Minister shall by order published in the Gazette specify the criteria or factors recommended under subsection (1) and may from time to time amend such order.

(3) Notwithstanding any provisions in any revenue laws the Minister may on the recommendation of the Board and by order published in the Gazette, mitigate, defer or remit any tax, duty or other levy on the ground of public or other interests subject to the published criteria made in subsection (2).

(4) The Board may in the public interest refer back any exemption, mitigation, deferment or remission made with sufficient information relating to the matter.



(5) The Commissioner shall, subject to this Act, regularly submit to the Board the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2).

(6) Notwithstanding the provisions of any other written law, where a revenue law has conferred power on the Commissioner to refrain from assessing any person to tax or from recovering tax from him:-

(a) the Board shall, by order published in the Gazette, specify criteria by reference to which the power shall be exercised by the Commissioner;

(b) the Board may, from time to time, by notice published in the Gazette determine the amount of tax beyond which the Commissioner may not exercise his discretionary power of remission conferred on him by any law.

(7) In the exercise of its functions under this Act, the Board shall, subject to such restrictions, qualifications and instructions regarding procedure as the Minister may give in writing to the Board have power:-

(a) to consider applications for and grant remission or abandonment of tax of amounts beyond the financial limits of the discretionary power of the Commissioner;

(b) to require the Commissioner to submit returns to the Board, at such intervals not exceeding three months, as the Board may direct, of the identity of the tax payers, the reasons for the remission and the amount of tax remitted or abandoned by him”

**Addition of Section 29 A** 13. The Principal Act is hereby amended by adding a new section 29 A immediately after section 29 as follows:

**Annual Report on exemptions** 29A.(1) The Board shall, subject to this Act regularly report to the Minister and submit an annual report to the



House of Representatives setting out, among other things, the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2) of section 29.

(2) For the more effectual implementation of this Part, the Board shall cause to be kept and maintained a full record indicating:-

- (a) the names and number of persons in respect of tax exemptions granted;
- (b) the number of exemptions, mitigation and deferment of taxes and duties granted; and
- (c) the period for which and the amount of taxes and duties exempted mitigated or deferred.

(3) The report submitted to the Minister and to the House of Representatives shall be analyzed between the different statutory classes of exemption and, in the case of exemptions by publication in the Gazette, or in the public interest, shall be analyzed also by reference to the criteria specified by the Minister on the recommendation of the Board”.

**Passed by the House of Representative on 14<sup>th</sup> day of July, 2000**

*KJ Chande*

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