



THE ZANZIBAR TAX APPEALS ACT, 2006

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ACT NO. 1 OF 2006

I ASSENT


{ **AMANI ABEID KARUME** }
PRESIDENT OF ZANZIBAR
AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

17TH FEBRUARY, 2006

**AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF
THE TAX APPEALS BOARD AND THE TAX APPEALS
TRIBUNAL AND TO PROVIDE FOR
RELATED MATTERS**

ENACTED by the House of Representatives of
Zanzibar.

**PART I
PRELIMINARY PROVISIONS**

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| Short title and commencement. | 1. This Act may be cited as the Zanzibar Tax Appeals Act, 2006 and shall come into operation on the date on which the Minister may, by order in the <i>Gazette</i> , appoint. |
| Application. | 2. This Act shall apply to all tax laws administered by the Zanzibar Revenue Board and the Tanzania Revenue Authority in Zanzibar. |
| Interpretation. | 3. In this Act unless the context requires otherwise:- |



"assessment" means any assessment or additional assessment made under any Tax Law applicable in Zanzibar;

"appellant" means any person who lodges an appeal before the Board or the Tribunal;

"Board" means the Zanzibar Tax Appeals Board established under section 4(1) of this Act;

"Commissioner" means:

- (a) the Commissioner appointed under Section 14 of the Zanzibar Revenue Board Act, No. 7 of 1996 and includes any person acting on his behalf;
- (b) when the law in question is governed by Tanzania Revenue Authority "Commissioner" shall mean the Commissioner General appointed under section 15 of the Tanzania Revenue Authority Act No. 11 of 1995 and includes any person appointed as Commissioner in respect of any tax;

"Court of Appeal" means the Court of Appeal established by Article 117(1) of the Constitution of the United Republic of Tanzania of 1977;

"documents" includes media and all forms and devices of storage of information;

"High Court" means the High Court of Zanzibar.

"Member" in respect of members of the Board, or the Tribunal means the Chairman and other members appointed under sections 4 and 9 of this Act;

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



"Party" means a person or his duly authorized agent who refers a matter or dispute to the Board or lodges an appeal in the Tribunal, appellant, plaintiff and includes the Commissioner or a person authorized on that behalf;

"President" means the President of Zanzibar and Chairman of the Revolutionary Council;

"Register" means the Register kept by the Registrar into which all complaints are entered;

"Registrar" means the Registrar of the Tax Appeals Tribunal and Tax Appeals Board appointed under section 14 of this Act;

"Tax" includes taxes, duties, rates, levies, charges, fees, fines, penalties or other impositions;

"Tax laws" means all tax laws set out in the Zanzibar Revenue Board Act No. 7 of 1996, and all tax laws set out in the Tanzania Revenue Authority Act No.11 of 1995 administered by the Tanzania Revenue Authority in Zanzibar.

"Tribunal" means the Zanzibar Tax Appeals Tribunal established under section 9(1) of this Act.

"United Republic" means the United Republic of Tanzania.

PART II ESTABLISHMENT OF THE ZANZIBAR TAX APPEALS BOARD

Establishment and composition of the Board.

4.(1) There is hereby established a Board to be known as the Zanzibar Tax Appeals Board.

(2) The Board shall consist of:-



- (a) a Chairperson who shall be appointed by the Minister after consultation with the Chief Justice;
- (b) four other members who shall be appointed by the Minister.

(3) At any meeting of the Board, three members shall constitute a quorum. Provided that no meeting shall be held in the absence of a chairperson.

(4) A person is not qualified to be appointed:

- (a) a Chairperson unless he is a Regional Magistrate with five years standings;
- (b) a Member of the Board unless he has experience in, taxation, legal, commercial or financial matters.

(5) A person may only be appointed as a member of the Board if he:

- (a) is of good moral character and proven integrity; and
- (b) has not been convicted of any offence involving moral turpitude or corruption.

(6) Notwithstanding the provision of this section the following persons shall not qualify to be members of the Board:-

- (i) Members of the House of Representatives;
- (ii) Members of the Parliament of the United Republic of Tanzania or of the East African Parliament;
- (iii) Any other person whose appointment may cause conflict of interest.



(7) Subject to the provisions of this Act, the Board may co-opt any person to participate in its deliberations, but the person so co-opted shall have no right to vote.

Jurisdiction of the Board.

5. Subject to the provisions of section 17 of this Act, the Board shall have original jurisdiction in all proceedings of civil nature:-

- (a) to hear and determine any dispute referred to it under the provisions of this Act arising from the tax laws administered by the Zanzibar Revenue Board and the Tanzania Revenue Authority;
- (b) to exercise such other functions and powers as are conferred upon it by this Act or as may be conferred upon it by any written law.

Powers of the Board.

6.(1) The Board shall have the powers:-

- (a) to take evidence on oath;
- (b) to resolve any complaint by mediation, conciliation or arbitration;
- (c) to issue warrants of arrest for failure to comply with summons;
- (d) to order payment of costs in relation to any matter referred to the Board;
- (e) to dismiss any matter before it;
- (f) to adjourn the hearing of any proceedings before it.

(2) Notwithstanding the provisions of subsection (1) of this section the Board shall have the powers to summon and hear any witness and receive evidence in the manner and to the same extent as if it were a court exercising civil jurisdiction in a civil case and the provisions of the Civil Procedure Decree relating to



summoning of witnesses, the taking of testimony on oath, and non-compliance with a witness summons shall apply in relation to any matter before the Board.

Tenure of Office
of the Members.

7.(1) Subject to subsection (2) of this section and section 8(2) of this Act, the office of Chairperson, and member of the Board shall become vacant upon the occurrence of any one of the following events:-

- (a) death;
- (b) resignation;
- (c) conviction of an offence against section 24(3) of this Act;
- (d) cessation to practice on disciplinary grounds confirmed by any body authorized by law to take disciplinary measures against a person possessing qualification in relation to which such a member was qualified to be appointed as such;
- (e) absence without a reasonable cause from three consecutive sessions of the Board.

(2) The Chairperson or a member of the Board shall, unless his appointment is sooner terminated, hold office for a term of three years and shall be eligible for re-appointment for one additional term.

Removal and
resignation of
Members.

8.(1) A member of the Board may resign his office by notice in writing delivered to the Minister.

(2) Notwithstanding the provisions of sub section (1) of this section the Minister may remove any member from office only for:-

- (a) inability to perform the function of his office arising from infirmity of body or mind; or
- (b) misbehavior or misconduct; or



- (c) incompetence; or
- (d) being an un discharged bankrupt.

PART III
ESTABLISHMENT OF THE ZANZIBAR TAX
APPEALS TRIBUNAL

Establishment
and composition
of the Tribunal.

9.(1) There is hereby established a Tribunal to be known as the Zanzibar Tax Appeals Tribunal.

- (2) The Tribunal shall consist of:-
 - (a) a Chairperson who shall be appointed by the President after consultation with the Chief Justice;
 - (b) four other members who shall be appointed by the Minister;

(3) At any meeting of the Tribunal, three members shall constitute a quorum: Provided that no meeting shall be held in the absence of the Chairperson.

- (4) A person is not qualified to be appointed:
 - (a) a Chairperson unless he is a judge of the High Court or is qualified for the appointment of a judge of the High Court;
 - (b) a Member of the Tribunal unless he has knowledge of, and experience in, taxation, legal, commercial or financial matters.

(5) A person may only be appointed as a member of the Tribunal if he:

- (a) is of high moral character and proven integrity; and



- (b) has not been convicted of any offence involving moral turpitude or corruption.

(6) Notwithstanding the provision of this section the following persons shall not qualify to be members of the Tribunal:-

- (i) Members of the House of Representatives;
- (ii) Members of the Parliament of the United Republic of Tanzania or of the East African Parliament;
- (iii) Any other person whose appointment may cause serious conflict of interest.

(7) Subject to the provisions of this Act, the Tribunal may co-opt any person to participate in its deliberations, but the person so co-opted shall have no right to vote.

Jurisdiction of the Tribunal.

10.(1) The Tribunal shall have sole jurisdiction in all appeals arising from decision of the Board on disputes on which original jurisdiction is conferred on the Board.

(2) Notwithstanding the provision of subsection (1) of this section the Tribunal shall exercise general powers of supervision over the Board in the exercise of its powers under this Act and may in that respect, call for and inspect the records of any proceedings before the Board and may revise any decision thereof.

Powers of the Tribunal.

11.(1) The Tribunal shall have the powers:

- (a) to take evidence on oath;
- (b) to resolve any appeal by mediation, conciliation or arbitration;
- (c) to issue warrants of arrest for failure to comply with summons;



- (d) to order payment of costs in relation to any matter referred to the Tribunal;
- (e) to dismiss any matter before it;
- (f) to adjourn the hearing of any proceedings before it.

(2) Notwithstanding the provisions of subsection (1), of this section the Tribunal shall have the powers to summon and hear any witness and receive evidence in the manner and to the same extent as if it were a court exercising civil jurisdiction in a civil case and the provisions of the Civil Procedure Decree relating to summoning of witnesses, the taking of testimony on oath, and non-compliance with a witness summons shall apply in relation to an appeal before the Tribunal but the Tribunal may not admit any fresh evidence save in the circumstance in which the High Court may admit fresh evidence on a first appeal in a civil case.

Tenure of Office
of the Members.

12. (1) Subject to subsection (2) of this section and section 13(2) of this Act, the office of a Chairperson and Member of the Tribunal shall become vacant upon the occurrence of any one of the following events:-

- (a) death;
- (b) resignation;
- (c) conviction of an offence against section 24(3) of this Act.
- (d) cessation to practice on disciplinary grounds confirmed by any body authorized by law to take disciplinary measures against a person possessing qualification in relation to which such a member was qualified to be appointed as such;
- (e) absence without a reasonable cause from three consecutive sessions of the Tribunal.



(2) The Chairperson or a member of the Tribunal shall, unless his appointment is sooner terminated, hold office for three years and shall be eligible for re-appointment for one additional term.

Removal and resignation of Member.

13. (1) A member of the Tribunal may resign his office by notice in writing delivered to the Minister.

(2) Notwithstanding the provisions of subsection (1) of this section a member may be removed from office only for:-

- (a) inability to perform the function of his office arising from infirmity of body or mind; or
- (b) misbehavior or misconduct; or
- (c) incompetence; or
- (d) being an un discharged bankrupt

PART IV MANAGEMENT OF THE TRIBUNAL AND THE BOARD

Registrar of the Tribunal.

14.(1) The Minister shall, in consultation with the judicial Service Commission, appoint a Registrar and Deputy Registrar of the Tribunal and the Board.

(2) The Registrar shall perform all administrative functions as provided for under this Act.

(3) The Chairperson of the Board or Tribunal may assign duties and confer powers on person appointed as Registrar as he thinks fit and the Registrar shall have the power so conferred.

Staff of the Tribunal.

15.(1) There shall be such staff of the Tribunal and the Board who shall be officer in the judiciary service and shall be therefore under the general supervision of the Registrar of the High Court and Judicial Service Commission.



PART V NOTICE OF OBJECTION

Notice of objection to assessment.

16.(1) Any person who disputes an assessment made upon him by the Commissioner may, by notice in writing to the Commissioner, object to the assessment.

(2) Subject to subsection (3) of this section, where a notice of objection to an assessment is given the person objecting shall pay the amount of tax which is not in dispute or pay fifty percent of the tax assessed, whichever is greater, pending the final determination of the assessment.

Provided that the whole of the tax or duty assessed on imports shall be deemed to be not in dispute

(3) Where a notice of objection is given under subsection (1) of this section and the Commissioner is of the opinion that, owing to evidence of:-

- (a) uncertainty as to any question of law or fact; or
- (b) considerations of hardship or equity; or
- (c) impossibility, or undue difficulty or expense, of recovery of tax,

the person objecting the assessment is unable to pay the tax due, and payable by him in accordance with the provisions of subsection (2) of this section the Commissioner may allow the person objecting the assessment to pay a lesser amount as is reasonable in the circumstances, or not to pay tax until the assessment or liability to pay tax is finally determined.

(4) A notice given pursuant to subsection (1) of this section shall not be valid unless it contains, as prescribed in the regulations, a statement in a precise form of the grounds in respect of which the objection is made and is submitted and received by the



Commissioner within fourteen days from the date of service of the notice of assessment.

(5) If the Commissioner is satisfied that owing to absence from Zanzibar, sickness or other reasonable cause the person objecting to the assessment was prevented from giving notice within the time prescribed he may, upon application by that person, and subject to his satisfying the requirement of subsection (2) of this section or, as the case may be, subsection (3) of this section admit the notice after the expiry of the authorized period and the notice so admitted shall be valid as if it were submitted in time.

(6) Any person who is aggrieved by the refusal of the Commissioner to admit a notice of objection issued may, on fulfilling the provisions of subsection (2) of this section and upon payment of the interest due as a result of late payment of the amount of tax in respect of which the notice of objection relates, appeal against the refusal to the Board whose decision on whether or not the notice of objection be admitted by the Commissioner shall be final.

Powers of Commissioner on receipt of notice of objection.

17.(1) Where the Commissioner receives a notice of objection in accordance with section 16 of this Act he shall call for hearing or receiving any evidence relevant to the assessment and he may, if to the best of his judgment finds it just and appropriate:-

- (a) amend the assessment in accordance with the objection;
- (b) amend the assessment in the light of the objection and any further evidence which has been adduced; or
- (c) refuse to amend the assessment.



- (2) Where the Commissioner:-
- (a) agrees to amend the assessment in accordance with the objection; or
 - (b) proposes to amend the assessment in light of the objections and any further evidence adduced and the person objecting agrees with Commissioner as to such proposed amendment.

the assessment shall be amended accordingly and the Commissioner shall cause a notice setting out such amendment and the amount of the tax payable to be served on such person.

(3) Where a notice of objection has been given and the Commissioner has not communicated in writing with the person objecting to the assessment within a period of thirty days, he shall be deemed to have agreed to amend the assessment in accordance with the objection.

- (4) Where the Commissioner:-
- (a) proposes to amend the assessment in the light of the objection and any further evidence which has been adduced and the person objecting does not agree with the Commissioner as to such proposed amendment, the assessment shall be amended as proposed and the Commissioner shall cause a notice setting out such amendment and the amount of the tax payable to be served on such person; or
 - (b) refuses to amend the assessment the Commissioner shall cause a notice confirming the assessment to be served on such person.



Application of
appeal
Procedure to
other decisions
of
Commissioner.

18.(1) Any person aggrieved by the decision of the Commissioner in the exercise of his power under any tax law may therefrom lodge an appeal to the Board.

(2) The provisions of this Act relating to appeals to the Board against assessment and the provisions relating to further appeals to the Tribunal shall have effect with respect to any appeal under this section as if such an appeal were an appeal against an assessment.

(3) Where there is a dispute over the decision by the Commissioner of the amount due as refund, drawback or repayment of any tax, duty, fees, levy or charge, and in relation to such dispute an appeal has been referred to the Board, the Commissioner shall pay the amount due as refund, drawback or repayment, as the case may be, which is not in dispute pending determination of the Board.

Finality of
assessment.

19.(1) Where in relation to any assessment:-

- (a) no notice of objection has been given; or
- (b) a notice of objection has been given and:-
 - (i) the assessment has been amended under subsection (2) of section 17 of this Act; or
 - (ii) a notice has been served under subsection (4) of section 17 of this Act but no appeal has been referred; or
 - (iii) the assessment has been finally determined on an appeal,

the assessment as made, or as amended, or determined on appeal, as the case may be, shall be final and conclusive.



(2) Nothing in this section shall prevent the Commissioner from making any assessment, which does not involve reopening of any matter that has been determined on an appeal or an assessment.

(3) When any fraud or any gross or willful neglect has been committed by or on behalf of any person in connection with or in relation to any tax, duty or levy the Commissioner may make an additional assessment on that person notwithstanding that it involves re-opening a matter which has been determined on such appeal.

PART VI APPEALS GENERALLY

Right of appeal
to the Board and
Tribunal.

20. (1) Any person who has been served with a notice under subsection (4) of section 17 of this Act may appeal to the Board against the decision of the Commissioner.

(2) The Board shall not entertain an appeal pursuant to this section unless:-

- (a) the appellant had previously given notice of appeal in writing to the Commissioner within fourteen days after the date of service upon him of the notice issued under subsection (4) of section 17 of this Act; and
- (b) the appeal is lodged with the Board within thirty days from the date of service upon the appellant of the notice under subsection (4) of section 17 of this Act.
- (c) the appellant has, before lodging the appeals fulfilled the provisions of subsection (2) of section 16 of this Act;

(3) A party which is aggrieved by the decision of the Board on appeal referred in accordance with subsection (2) of this section may appeal against the



decision of the Board to the Tribunal within thirty days from the date on which the decision in respect of which he is aggrieved was made and shall serve notice to the opposite party within fifteen days following the date on which the notice of appeal was served to the Tribunal.

(4) A party to an appeal or a person intending to appeal who has failed to give notice of appeal within the period specified in this section, may apply to the Board or Tribunal, as the case may be, for extension of the time within which to give the notice of appeal and the Board or Tribunal may, on being satisfied that the failure to give notice of appeal was occasioned by absence from Zanzibar, sickness or other reasonable cause, subject to such terms and conditions as to costs as it may consider just and appropriate, grant the extension.

PART VII PROCEEDINGS OF THE BOARD AND TRIBUNAL

Procedure on hearing.

21.(1) Proceedings of the Board and Tribunal shall be of judicial nature and shall be conducted on such occasions and at the places as the Chairperson may direct.

(2) In every proceedings before the Board and before the Tribunal:-

(a) the appellant shall appear either in person or by his duly authorized agent on the day and at the time fixed for the hearing of the appeal but:-

(i) if it is proved to the satisfaction of the Board or Tribunal, as the case may be, that owing to absence of the appellant from Zanzibar, or due to sickness or any other reasonable cause, he is prevented from attending;

(ii) or if it is caused not to be;



(ii) represented at the hearing of the appeal on the date and the time fixed for hearing;

the Board or the Tribunal, as the case may be, may adjourn the hearing of the appeal for such reasonable time as it may think appropriate;

- (b) the onus of proving that the assessment or decision in respect of which an appeal is referred is excessive or erroneous shall be on the appellant;
- (c) the appellate authority may confirm, reduce, increase or annul the assessment concerned or make such other order thereon as it may think fit;
- (d) the costs of the appeal shall be in the discretion of the appellate authority;
- (e) the appellate authority shall, within fifteen days of its decision, cause a notice of such decision and of the date thereof to be issued and such notice shall be served on the parties to the appeal;
- (f) where the decision of the appellate authority results in any amendment to an assessment, the assessment shall be amended accordingly and the Commissioner shall cause a notice setting out such amendment and the amount of tax payable to be served on the person assessed.

Appeals affecting two or more persons.

22. Where any appeal is lodged under this Part against any decision or act of the Commissioner which affects, or is likely to affect, the liability of two or more persons, then:-



- (a) a person lodging an appeal shall serve a copy of all the appeal documents on all other such persons who shall be entitled to appear on the hearing of the appeal as if they were parties thereto;
- (b) if the Board considers that any other person be joined, it may order that a copy of all the appeal documents shall be served on such other person who shall be entitled to appear on the hearing of the appeal as if he were a party thereto.

Opinion of members.

23. For the purposes of determining any matter, the Chairperson shall not be bound by the opinion of any member but shall if he disagrees with the opinion of any member, record the opinion of such member or members differing with him and reasons for his disagreement.

Disclosure of interest.

24.(1) Where a member present at a sitting of the Board or the Tribunal at which any matter in which he is directly or indirectly interested in a private capacity that member shall as soon as is practicable, after or before the commencement of the proceedings of the Board or the Tribunal, disclose that interest and shall not, unless the Board or the Tribunal otherwise direct, take part in the determination of the appeal or give an opinion on any question relating to that matter.

(2) A disclosure of interest made by a member shall be recorded as part of the proceedings in relation to the matter under determination.

(3) A member who sits and takes part in the proceedings of the Board or the Tribunal in contravention of subsection (1) of this section commits an offence against this Act.

Hearing.

25.(1) The Registrar shall advise all parties in writing of the time and place of the hearing and shall give the parties not less than fourteen days notice.



(2) A hearing of appeal shall be in public unless a party to the proceedings otherwise applies and the Board or the Tribunal directs that the proceedings or part of it be heard in camera.

(3) Parties may appear in person at a hearing or be represented by any other person duly authorized by the party.

(4) If a party to the proceedings or a person duly appointed by him fails to appear at the hearing the Board or the Tribunal shall consider the appeal in the manner it thinks fit.

(5) Evidence before the Board and the Tribunal may be given orally or through affidavits or in such other manner as the Board or the Tribunal may deem fit.

Witnesses.

26. The Board or the Tribunal may call any person to attend at a hearing and give evidence including the production of any document if the Board or the Tribunal believes such evidence will assist in its deliberations.

Enforcement of the decisions of the Board or Tribunal.

27.(1) The Board or Tribunal, as the case may be, may deliver its decisions at the end of a hearing, but in any case the decision shall be in writing.

(2) The Registrar shall serve to all parties to the proceedings within fourteen days copies of all decisions duly endorsed and the date of issue marked on.

(3) Any decree or order of the Board or the Tribunal given in the exercise of its jurisdiction under this Act shall be enforceable and executed as if it were decree or order issued by a court of law.

Appeal to the Court of Appeal.

28.(1) Any person who is aggrieved by the decision of the Tribunal may prefer an appeal to the Court of Appeal of the United Republic of Tanzania established under Act, No. 15 of 1979.



(2) Any Appeal to the Court of Appeal shall lie on matters involving questions of law only and the provisions of the Appellate Jurisdiction Act, 1979 and the rules made thereunder shall apply *mutatis mutandis* to appeals from the decision of the Tribunal.

Costs.

29.(1) The Board or the Tribunal may issue an order to award costs as it considers appropriate to any party to the proceedings to be paid by the other party within such period as the Board or the Tribunal may determine.

(2) The Registrar shall, in addition to the functions conferred upon him under this Act, determine the tax in relation to any costs, which may be payable in respect of which proceedings have been conducted by the Board or the Tribunal.

PART VIII OFFENCES AND PENALTIES

Offences and penalties.

30.(1) Any person who:-

- (a) being summoned to produce any document, book or paper which is in his possession or under his control, without reasonable excuse, fails or refuses to produce it;
- (b) makes any statement which he knows to be false or which he has no reason to believe to be true;
- (c) omits or suppresses any information required by the Board or the Tribunal in the exercise of its jurisdiction or relevant to the exercise of such jurisdiction; or
- (d) in any manner misleads, obstructs, insults or disturbs the Board or the Tribunal;
- (e) sits and takes part in the proceedings of the Board or Tribunal contrary to section 24 (3) of this Act;



commits an offence and on conviction shall be liable to a fine not exceeding the equivalent of Two Thousand US Dollars in Shillings or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

(2) Any person required to attend the proceedings pursuant to the provisions of this Act and fails without reasonable excuse to attend or fails to take an oath or make affirmation as required by the Board or the Tribunal commits an offence and on conviction shall be liable to a fine not exceeding the equivalent of Five Hundred US Dollars in Shillings or to imprisonment for a term not exceeding one year or to both.

(3) A member of the Board or the Tribunal who is convicted under subsection (1) of this section shall, in addition to the sentence which may be imposed by the court, be disqualified from being a member of the Board or the Tribunal as the case may be.

PART IX GENERAL PROVISIONS

Indemnity.

31. No act done or omitted to be done by the Board or the Tribunal, the Registrar or any other person empowered to perform any function under this Act shall, if done or omitted to be done in good faith during or in the exercise or performance of any function provided under this Act, render any member of the Board or the Tribunal, or the Registrar or such any other person personally liable.

Seal.

32.(1) The Board and the Tribunal shall each have a seal to be kept under the custody of the Registrar.

(2) The affixing of the Seal of the Board or Tribunal on any document shall be authenticated by the signature of either the Chairperson or Registrar, as the case may be.



(3) A document purporting to be an instrument issued by the Board or the Tribunal and authenticated in the manner prescribed under subsection (2) of this section shall be deemed to be a valid instrument and admissible in evidence.

Chief Justice
may make rules.

33. The Chief Justice may, in consultation with the Minister, make rules generally laying down proceedings by the Board or the Tribunal and the manner in which appeals from the Tribunal may be lodged to the Court of Appeal.

Savings.

34. Nothing in this Act shall be construed as derogating the powers of any court in which any matter which was filed in before the commencement of business by the Board or the Tribunal and which remain pending before such court but which the Board or the Tribunal has jurisdiction to entertain from continuing, concluding and finally making decision and necessary order on it.

PART X CONSEQUENTIAL AMENDMENTS

Amendment of
the VAT Act No.
4, of 1998.

35. The Value Added Tax Act, 1998 is amended by repealing Part X.

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

36. The Hotel Levy Act, 1995 is amended.

(a) In Section 11:-

- (i) In subsection (1) by deleting the phrase "he may make an appeal before the Minister in the prescribed manner" and substituting for the phrase "he may lodge an appeal with the Zanzibar Tax Appeals Board".
- (ii) By deleting subsection (2) thereof.
- (iii) By deleting the side note to that section and substituting for it the following



(3) A document purporting to be an instrument issued by the Board or the Tribunal and authenticated in the manner prescribed under subsection (2) of this section shall be deemed to be a valid instrument and admissible in evidence.

Chief Justice
may make rules.

33. The Chief Justice may, in consultation with the Minister, make rules generally laying down proceedings by the Board or the Tribunal and the manner in which appeals from the Tribunal may be lodged to the Court of Appeal.

Savings.

34. Nothing in this Act shall be construed as derogating the powers of any court in which any matter which was filed in before the commencement of business by the Board or the Tribunal and which remain pending before such court but which the Board or the Tribunal has jurisdiction to entertain from continuing, concluding and finally making decision and necessary order on it.

PART X CONSEQUENTIAL AMENDMENTS

Amendment of
the VAT Act No.
4, of 1998.

35. The Value Added Tax Act, 1998 is amended by repealing Part X.

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

36. The Hotel Levy Act, 1995 is amended.

(a) In Section 11:-

- (i) In subsection (1) by deleting the phrase "he may make an appeal before the Minister in the prescribed manner" and substituting for the phrase "he may lodge an appeal with the Zanzibar Tax Appeals Board".
- (ii) By deleting subsection (2) thereof.
- (iii) By deleting the side note to that section and substituting for it the following



"Appeal to the Zanzibar Tax Appeals Board".

- (b) In Section 12 by deleting the phrase "by an order of the Minister or an authorized officer" and substituting for it the phrase "by an order of the Zanzibar Tax Appeals Board".
- (c) In Section 13 by deleting the phrase "file in a court having jurisdiction over the area in which the Hotel, Guest House or Restaurant is situated" and substituting for it the phrase "lodge an appeal with the Zanzibar Tax Appeals Board".
- (d) By deleting subsections (3)(a), (3)(b) and subsection (4) thereof.

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

37. The Port Service Charge Act, 1999 is amended:-

- (a) In subsection 17:-
 - (i) In subsection (1) by deleting the phrase "Zanzibar Tax Appeal Board, and the Board shall hear and determine the appeal and may confirm, reverse or vary the decision of the commissioner" and substituting for it the phrase "Zanzibar Tax Appeals Board".
 - (ii) By deleting subsection (2) thereof:-

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

38. The Petroleum Levy Act, 2001 is amended.

- (a) In section 18:-
 - (i) In subsection 2(b) by deleting the phrase "file in a court of Regional magistrate having jurisdiction over the area in which the owner resides or carries on business" and substituting for it the following



phrase "file in the Zanzibar Tax Appeals Board".

(ii) By deleting subsection 2(c) thereof.

(iii) In subsection 2 (d) by deleting the phrase "a court of Regional magistrate" and substituting for it the phrase "the Zanzibar Tax Appeal Board".

(b) By repealing section 19 and section 20 thereof.

Amendment of
the Zanzibar
Revenue Board
Act, No. 7 of
1996.

39. The Zanzibar Revenue Board Act, 1996 is amended by adding immediately after section 6 the following section:

"6A. Any person who is aggrieved by the decision of the Commissioner in relation to any act or omission in the course of the discharge of any function conferred upon him under the law set out in the First Schedule to this Act, may appeal to the Zanzibar Tax Appeals Board".

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

40. The Stamp Duty Act 1996 is amended.

(a) In section 10 by deleting the phrase "it can be raised before the Designated Appellant Authority in the prescribed manner and the decision of the Appellate Authority shall be final and stamp Duty shall be chargeable in that case accordingly" and substituting for it the phrase " an appeal can be lodged with the Zanzibar Tax Appeals Board";

(b) In section 19 by deleting the phrase "it can be raised before the Designated Appellate Authority in the prescribed manner (form SD4) and the decision of the Appellate Authority shall be final in the matter and the stamp duty shall be chargeable in that case accordingly" and substitute for it the phrase



"an appeal can be lodged with the Zanzibar Tax Appeal Board";

- (c) In Section 27 by deleting phrase "Designated" Appellate Authority in the prescribed manner. The decision of the Authority shall be final in the matter and the amount shall be payable accordingly" appearing in subsection (4) and substitute for it the following "Zanzibar Tax Appeals Board".

PASSED in the House of Representatives on the 24th day of January, 2006.

Khamis Juma Chande

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