



**THE FINANCE (PUBLIC REVENUES MANAGEMENT)
ACT, 1996**

ARRANGEMENT OF SECTIONS

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SCHEDULE.



ACT NO. 4 OF 1996

I ASSENT

Salim Amour

SALMIN AMOUR
PRESIDENT OF ZANZIBAR
AND
CHAIRMAN OF THE REVOLUTIONARY COUNCIL

18th Oct.
..... 1996

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

ENACTED by the House of Representatives of
Zanzibar.

**PART I
PRELIMINARY PROVISIONS**

Short title and Commencement. 1. This Act may be cited as the Finance (Public Revenues Management) Act, 1996 and shall come into operation on the 1st day of July, 1996.

**PART II
AMENDMENT OF THE TRADES LICENSING
ACT, 1983**

Construction. 2. This part shall be read as one with the Trade Licensing Act, 1983 in this part referred to as the "Principal Act".



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Amendment of Section 8. 3(1). Section 8 of the Principal Act is hereby amended by deleting subsection (2) thereof and substituting for it the following new subsection-

(2) Without prejudice to any penalty which may be incurred under the provisions of section 20, where any person applies for a trading licence later than two months in the case of a yearly licence and one month in the case of a half yearly licence after the date on which he becomes liable under subsection (1) the fee payable shall be increased by an additional of ten percentum thereof, the fees shall be increased by two percentum for each extra two months of delay and any businessman who operates without a valid licence his business shall forthwith be closed until he pays the fees due together with the required penalties.

PART III AMENDMENT OF ZANZIBAR TRADING ACT, 1989

Construction. 4. This part shall be read as one with the Zanzibar Trading Act, 1989 in this part referred to as the "Principal Act".

Amendment of Section 18. 5. Section 18 of the principal Act is hereby amended by adding the following words immediately at the end of the section "those goods originated from or manufactured in Zanzibar shall be exempted".

Amendment of Section 17. 6. Section 17 of the Principal Act is hereby amended by deleting that section and substituting for it the following-

"17. Any person who possesses a valid licence may import or export without hinderance the goods unless such goods are expressly prohibited or restricted under any law in force."



PART IV
AMENDMENT OF THE HOTEL LEVY ACT, 1995

Construction. 7. This part shall be read as one with the Hotel Levy Act, 1995 in this part referred to as the "Principal Act."

Amendment of Section 8. 8. Section 3 of the Principal Act is hereby amended by adding subsection (3) immediately after subsection (2) as follows:

"(3) Without prejudice to the provisions of subsection (2) of this Section, it shall be lawful for the commissioner to determine Hotel Levy at specific rate for a particular taxpayer or a class of taxpayers taking into account relevant factors (such as classification and room capacity), when it is not practicable to assess the amount of Hotel Levy payable in a case or a class of cases either because of absence or defective accounts maintained by the taxpayer or for any other reason to be recorded in writing by the Commissioner."

Addition of a new Section 3A. 9. The Principal Act is hereby amended by adding a new section 3A immediately after section 3 as follows:

"Imposition of Levy on ships 3A(1) When a passenger ship anchors in the territorial waters of Zanzibar and provides accommodation for its passengers on the ship for more than six hours, the master of the ship shall be charged with the Hotel Levy to be determined by the commissioner on specific rate taking into account relevant factors like number of passengers, kind of accommodation and services provided on the ship to its passengers.

(2) The Hotel Levy shall there upon be payable and all other provisions of the Principal Act shall apply mutatis mutandis."



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PART V
AMENDMENT OF THE SALES TAX ACT, 1991

Construction. 10. This part shall be read as one with the Sales Tax Act, 1991 in this part referred to as the "Principal Act".

Amendment of First Schedule. 11. The First schedule of the Principal Act is hereby amended as indicated in the schedule to this Act.

PART VI
AMENDMENT OF COMPANIES DECREE CAP. 153

Construction. 12. This part shall be read as one with the Companies Decree, Cap. 153 in this part referred to as the Principal Act.

Amendment of the Tenth Schedule. 13. The Tenth Schedule of the Principal Act is hereby amended in Part 1 of that schedule by adding the following items at the end of that Part as follows:

- (i) In case the surplus is up to ten million Tanzanian Shillings a fee of 15% of the amount of surplus;
- (ii) On the balance exceeding Ten Million Tanzanian Shillings of Surplus a fee of 20% of such balance amount shall be payable; before any such transfer of share or shares are registered.

On transfer of Shares the Transferor shall be liable to pay a fee on the surplus arising out of such transfer.

SCHEDULE



DESCRIPTION	TARIFF HADING	SALE TAX RATE
1. RICE		5%
2. WHEAT FLOUR	1006	5%
3. COOKING OIL	1101	5%
	1507.10.00	10%
	1507.90.00	10%
	1508.10.00	10%
	1508.90.00	10%
	1509.10.00	10%
	1509.90.00	10%
	1510.00.00	10%
	1511.10.00	10%
	1511.90.00	10%
	1512.10.00	10%
	1512.11.00	10%
	1512.19.00	10%
	1512.21.00	10%
	1512.29.00	10%
	1513.11.00	10%
	1513.19.00	10%
	1513.21.00	10%
	1513.29.00	10%
	1514.10.00	10%
	1514.90.00	10%
	1515.11.00	10%
	1515.19.00	10%
	1515.21.00	10%
	1515.29.00	10%



	1515.30.00	10%
	1515.40.00	10%
	1515.50.00	10%
	1515.60.00	10%
	1515.90.00	10%
	1516.10.00	10%
	1516.20.00	10%
	1517.10.00	10%
	1517.90.00	10%
	1518.00.00	10%
4. Sugar	1701.11.11	5%
Sugar	1701.11.19	5%
5. Salt	2501.00.90	5%
6. Cement	2523.10.00	5%
	2523.01.90	5%
	2523.21.10	5%
	2523.21.90	5%
	2523.29.10	5%
	2523.29.90	5%
	2523.30.90	5%
	2523.30.90	5%
7. Building Stone (marble)	6802.91.00	10%
8. Article of Cement of Concrete of artificial Stone	6810.19.10	5%
	6810.19.90	5%
9. Corrugated Iron sheet & others	7210.41.00	5%
	7210.49.00	5%
10. Nails	7317.00.00	5%



11. Bicycle	8712.00.00	Free
12. Computer	8471.10.00	10%
	8471.20.00	10%
	8471.91.00	10%
	8471.92.00	10%
	8471.93.00	10%
	8471.99.00	10%
13. Parts of Computers	8473.30.00	10%
14. Public transport of passengers (25 pass) or less if new	8702.10.21	10%
	8702.90.21	10%
	8702.90.21	10%
15. Textile for machinery or plant and the like	5911.10.91	5%
	5911.20.91	5%
	5911.31.91	5%
	5911.32.91	5%
	5911.40.91	5%
	5911.90.91	5%
16. Friction material for Industrial use	6813.90.30	5%
17. Other article of glass for Industry	7020.00.30	5%
18. Unworked diamond	7102.21.00	5%
	7102.29.00	5%
19. Industrial Spring	7320.90.91	5%



20. Radiator for central heating for Industry	7322.11.10	5%
	7322.19.10	5%
	7322.19.10	5%
21. Other Articles of Aluminum	7610.90.00	5%
22. Reservoir tank, vats and containers	7611.00.00	5%
23. Air Condition for Industrial use	8415.81.10	5%
	8415.82.10	5%
	8415.83.10	5%
24. Refrigerators, Freezer, Heat pumps	8418.50.20	5%
	8418.61.20	5%
	8418.69.20	5%
25. Gas water heater	8419.11.00	5%
26. Centrifugal dryer	8421.21.10	5%
	8421.22.10	5%
	8421.23.30	5%
	8421.29.10	5%
	8421.31.30	5%
	8421.39.10	5%
27. Dish washing machine for Industrial use	8422.20.20	5%
	8422.30.10	
	8422.40.10	
28. Prototype setting machine	8442.10.90	5%
	8442.20.90	5%
	8442.30.90	5%



29. Printing machinery	8443.11.90	Free
	8443.19.90	Free
	8443.21.90	Free
	8443.29.90	Free
	8443.30.90	Free
	8443.40.90	Free
	8443.50.90	Free
	8443.60.90	Free
30. Dry Cleaning machine	8451.10.00	5%
	8451.21.00	5%
	8451.29.00	5%
a. Ironing machine & pressing	8451.30.00	5%
b. Washing bleaching machine	8451.40.00	5%
c. machine for reeling, unreeling	8451.50.00	5%
31. Sewing machine Automatic & others not for household	8452.21.00	5%
	8452.29.00	5%
32. Machine for mounding	8477.59.90	5%
	8477.80.90	5%
33. Motor & Generating set of		
a. 75KVA -375KVA	8501.62.00	5%
b. 375KVA -750KVA	8501.63.00	5%
c. Exceeding - 750KVA	8502.64.00	
34. Generating set & Rotary convertor		
a. 75KVA	8502.12.00	5%
b. Exceeding 375KVA	8502.13.00	5%
35. Electric transformer & static convertor for Industrial use	8504.40.30	5%
	8504.50.30	5%



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36. Electric magnetic of metal	8505.11.00	5%
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Passed in the House of Representatives on 12th day of July,
1996.

Khamis Juma Chande
(KHAMIS JUMA CHANDE)
CLERK TO THE HOUSE OF REPRESENTATIVES OF ZANZIBAR