

ACT No. 4 OF 2009  
AN ACT TO AMEND  
CERTAIN WRITTEN  
FINANCIAL AND TAX  
LAWS RELATING TO  
COLLECTION AND  
MANAGEMENT OF PUBLIC  
REVENUES.



**THE FINANCE (PUBLIC REVENUE MANAGEMENT)  
ACT, NO. 4 OF 2009**

**ARRANGEMENT OF SECTIONS**

**SECTIONS**

**TITLE**

**PART I  
PRELIMINARY PROVISIONS**

1. Short title and commencement.

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

2. Construction.
3. Amendment of section 8.

**PART III  
AMENDMENT OF THE PORT SERVICE  
CHARGES ACT, NO. 2 OF 1999**

4. Construction.
5. Amendment of section 10.



ACT NO. 4 OF 2009

I ASSENT

*A. M. Karume*  
{AMANTABEID KARUME}

PRESIDENT OF ZANZIBAR

AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

*18<sup>th</sup> AUGUST*, 2009

AN ACT TO AMEND CERTAIN WRITTEN FINANCIAL  
AND TAX LAWS RELATING TO COLLECTION  
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 Revenue Management) Act, 2009 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 8.

3. Section 8 of the Principal Act is hereby amended in subsection (1) by deleting the word "twenty" appearing between the words "of" and "percent" and substituting for it with the word "eighteen".



Amendment  
of section 13.

4. Section 13 of the Principal Act is hereby amended by:

- (a) renumbering subsections (4) and (5) as subsections (5) and (6) respectively;
- (b) adding new subsection (4) immediately after subsection (3) as follows:

"(4) 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"

Amendment  
of section 47.

5. Section 47 of the Principal Act is hereby amended by deleting subsection (2) and substituting for it with the following new subsection as follows:-

"(2) Any person who accepts the supply of any goods or services, and has reason 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 in relation to it 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."

Amendment  
of section 62.

6. Section 62 of the Principal Act is hereby amended by adding new subsection (3) immediately after subsection (2) as follows:-

"(3) A person shall not advertise, promote 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".



### PART III

#### AMENDMENT OF THE PORT SERVICE CHARGES ACT, NO. 2 OF 1999

Construction.

7. This part shall be read as one with the Port Service Charges Act, No. 2 of 1999 in this part referred to as the "Principal Act".

Amendment  
of section 10

8. Section 10 of the Principal Act is hereby amended by:-

- (a) renumbering subsection (3) to be subsection (4); and
- (b) inserting new subsection (3) immediately after subsection (2) as follows:-

"(3) The Commissioner may require any person who manages or controls clearance of any ship or aircraft from departing from any port or seaport in Zanzibar, to withhold such clearance and departure until such charge, penalty or interest is paid accordingly."

**PASSED** by the House of Representatives of Zanzibar on 3<sup>rd</sup> day of August, 2009

**(IBRAHIM MZEE IBRAHIM)**  
**CLERK OF THE HOUSE OF REPRESENTATIVES**