



**AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND DUTIES AND
TO AMEND CERTAIN WRITTEN FINANCIAL AND TAX LAWS
RELATING TO COLLECTION AND MANAGEMENT OF
PUBLIC REVENUES AND OTHER MATTERS
CONNECTED THEREWITH**

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ACT NO. 4 OF 2019

I ASSENT

{ DR. ALI MOHAMED SHEIN }
PRESIDENT OF ZANZIBAR AND CHAIRMAN OF
THE REVOLUTIONARY COUNCIL

28th June
....., 2019

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ENACTED by the House of Representatives of Zanzibar.

**PART ONE
PRELIMINARY PROVISIONS**

Short title
and
Commencement.

1. This Act may be cited as the Finance (Public Revenue Management) Act, 2019 and shall come into operation immediately after being assented to by the President.

**PART TWO
AMENDMENT OF THE TAX ADMINISTRATION AND
PROCEDURES ACT, NO. 7 OF 2009**

Construction.

2. This part shall be read as one with the Tax Administration and Procedures Act, No. 7 of 2009, in this part referred to as the "Principal Act".

Amendment
of Section 4.

3. Section 4 of the Principal Act is amended by:

(a) inserting a new subsection (3) and (4) immediately after subsection (2) as follows:



“(3) Where in case the taxable person, by way of complimentary or any other form of agreement, accepts from any customer or agent a payment which is less than the normal price for the goods supplied or services rendered, that taxable person shall be deemed to have received from the customer or agent the normal price.

(4) For the purpose of subsection (3) of this section, "normal price" means the sum of money which the taxable person would normally require to be paid from an independent customer or agent for the goods or services so rendered.”

- (b) renumbering the existing subsections (3), (4) and (5) to be subsections (5), (6) and (7) accordingly.

Amendment
of Section 23.

4. Section 23 of the Principal Act is amended by:

- (a) deleting subsection (2) and substituting for it a new subsection (2) as follows:

“(2) Notwithstanding the provisions of subsection (1) of this section, the Minister shall, by order published in the Gazette from time to time, determine the threshold for which a person shall be required to issue a fiscal receipt of fiscal invoice by using electronic fiscal device”.

- (b) deleting subsection (3) and substituting for it a new subsection (3) as follows:

“(3) Notwithstanding the provisions of subsection (2) of this section, the Minister in consultation with the Commissioner may by order published in the Gazette exclude person or class of persons from issuing fiscal receipt or fiscal invoice by using electronic fiscal device.”

- (c) deleting subsection (5) and substituting for it a new subsection (5) as follows:

“(5) A person issuing a manual receipt shall enter or cause to be entered in the receipt, cash sale or tax invoice and duplicate copy the following particulars:

- (a) the words “tax invoice”, “receipt” or “cash sale” on its face;
- (b) serial number, Taxpayer Identification Number (TIN), Business Registration Number (BRN), trade name, address, and registration number;
- (c) name and address of the client;



- (d) the date on which the tax invoice or receipt is issued;
- (e) quantity or volume of the goods or services supplied;
- (f) unit price and total value of goods or services;
- (g) tax charged on the transaction as the case may be; and
- (h) seal and signature of taxable person or his authorised representative.

Amendment
of section 33.

5. Section 33 of the Principal Act is amended by deleting subsection (2) and substituting for it a new subsection (2) as follows:

“(2) The rate of interest to be charged under subsection (1) of this section, shall be the lending rate issued by the Bank of Tanzania at the beginning of each calendar year plus five.”

Amendment
of section 57.

6. Section 57 of the Principal Act is amended by adding a new subsection (3) immediately after subsection (2) as follows:

“(3) The Minister may, by regulation or order published in the Gazette, prescribe the eligibility criteria, duration and procedures for accessing the remission provided for under subsection (1) of this section for specified period in the calendar year”.

PART THREE

AMENDMENT OF THE HOTEL LEVY ACT, NO. 1 OF 1995

Construction.

7. This part shall be read as one with the Hotel Levy Act, No. 1 of 1995, in this part referred to as the “Principal Act”.

Amendment
of section 2.

8. Section 2 of the Principal Act is amended by inserting the interpretation of the word “tourist vessel” in its alphabetical order as follows:

“tourist vessel” means a sea going vessel that has been designed to provide board and lodging for a payment.

Amendment
of section 3.

9. Section 3 of the Principal Act is amended in subsection (2) by inserting the words “tourist vessel” between the word “restaurant” and the words “tour operating services”.



PART FOUR
AMENDMENT OF THE LAND TENURE ACT, NO. 12 OF 1992

Construction **10.** This part shall be read as one with the Land Tenure Act, No. 12 of 1992, in this part referred to as the Principal Act.

Amendment
of section
47. **11.** Section 47 of the Principal Act is amended in subsection (5) by deleting subsection (5) and substituting for it a new subsection (5) as follows:

“(5)The Minister may, in consultation with the Minister responsible for finance, set, review or, if it is in the public interest, reduce or waive the land rent”.

PART FIVE
AMENDMENT OF THE ZANZIBAR BROADCASTING
COMMISSION ACT, NO. 7 OF 1997

Construction **12.** This part shall be read as one with the Zanzibar Broadcasting Commission Act, No. 7 of 1997, in this part referred to as the “Principal Act”.

Amendment
of section 22. **13.** Section 22 of the Principal Act is amended by deleting paragraph (e).

PART SIX
AMENDMENT OF THE BUSINESS ENTITY REGISTRATION
ACT, NO. 12 OF 2012

Construction **14.** This part shall be read as one with the Business Entity Registration Act, No. 12 of 2012, in this part referred to as the “Principal Act”.

Amendment
of section 24. **15.** Section 24 of the Principal Act is amended by:

(a) deleting subsection (1) and substituting for it a new subsection (1) as follows:

“(1) Every business entity registered prior to the commencement of this Act, shall be deemed to be registered under this Act, and within a period of two years after this Act has come into operation, be required to update its information in accordance with the provisions of this Act”.

(b) deleting subsection (2) and substituting for it a new subsection (2) as follows:



“(2) The business entity which has updated its information shall be given a new registration number under the provisions of this Act”.

(c) deleting subsection (3) and substituting for it a new subsection (3) as follows:

“(3) Where any business entity fails to comply with the provisions of subsection (1) of this section, the Registrar shall cause that business entity to be struck off in the respective register.”

PASSED by the House of Representatives of Zanzibar on 26th June, 2019.

A handwritten signature in blue ink, appearing to read 'Raya Issa Msellem', is written over a dotted line.

(Raya Issa Msellem)

Clerk of the House of Representatives of Zanzibar.