

- (iii) determining the correctness of oral or written representations made by him to clients relating to tax matters;

commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of three months or both such fine and imprisonment;

- (e) knowingly, gives false or misleading information in connection with tax matters or participating in such activity, commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;
- (f) directly or indirectly, attempts to influence the official action of ZRB employees by the use of threats, false accusations, duress, or coercion, or by offering gifts, favours, or any special inducements, commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;
- (g) uses abusive language, makes false accusations and statements knowing them to be false, circulates or publishes malicious or libelous matter, or engages in any contemptuous conduct in connection with practice before Zanzibar Revenue Board, commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;