

**THE ZANZIBAR REVENUE BOARD ACT,
NO. 7 OF 1996**

(PRINCIPAL LEGISLATION)

(THE REVISED EDITION OF 2013)

(This Edition of the Zanzibar Revenue Board Act, No. 7 of 1996, incorporates and consolidates all amendments made in the Act since its commencement up to July, 2013 for easy reference of the Act)

THE ZANZIBAR REVENUE BOARD ACT, NO.7 OF 1996

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ACT NO. 7 OF 1996

I ASSENT

**SALMIN AMOUR
PRESIDENT OF ZANZIBAR AND
CHAIRMAN OF REVOLUTIONARY COUNCIL**

3RD APRIL, 1997

**AN ACT TO ESTABLISH THE ZANZIBAR REVENUE BOARD AS A
CENTRAL BODY FOR THE ASSESSMENT AND COLLECTION OF
SPECIFIED REVENUE TO ADMINISTER AND ENFORCE
THE LAWS RELATING TO SUCH REVENUE AND
TO PROVIDE FOR RELATED MATTERS**

ENACTED by the House of Representatives of Zanzibar.

Amended by Acts No. :

Act No. 2 of 2000
Act No. 8 of 2001
Act No. 7 of 2002
Act No. 1 of 2006
Act No. 7 of 2007
Act No. 9 of 2008
Act No. 8 of 2009
Act No. 9 of 2012

**PART I
PRELIMINARY PROVISIONS**

**Short title and
commencement**

1. - (1) This Act may be cited as the Zanzibar Revenue Board Act 1996 and shall come into operation immediately upon being assented to by the President.

Interpretation

2. In this Act, unless the context otherwise requires: -

"Board" means the Zanzibar Revenue Board established under Section 3 of this Act;

Act No. 8 of 2009,
s. 3

"Board of Directors" means the Board of Directors of the Zanzibar Revenue Board established under section 8;

"Commissioner" means an officer appointed as Commissioner of Revenue under this Act and shall include any other person to whom the powers and functions have been duly delegated by the Commissioner;

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

"Government" means the Government of Zanzibar as established by law includes its parastatals;

"prescribed manner" means the manner prescribed in the rules made by the Board under the provisions of this Act;

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

"Revenue" means taxes, duties, fees, fines, penalties or other charges imposed by or payable under the laws and regulations relating to Inland Revenue of Zanzibar as set out in the Schedule to this Act.

PART II

ESTABLISHMENT, FUNCTIONS, AND POWERS OF THE BOARD

Establishment of the Board

3 There is established a Board to be known as the Zanzibar Revenue Board which shall consist of all Board departments, sections establishments concerned with collection of revenue for the Government of Zanzibar.

Body corporate

4. (1) The Board shall be a body corporate with perpetual succession and a common seal and shall be capable of suing and being sued in its corporate capacity and subject to this Act, may borrow money, acquire and dispose of property and do all such other things as a body corporate may lawfully do.

(2) The Board shall be an agency of the Government and shall be under the general supervision of the Minister.

(3) Every document purporting to be an instrument issued by the Board shall be sealed and authenticated in the prescribed manner and such an instrument shall be received in evidence without further proof.

*Act No. 7 of 2002,
s. 24,*

(4) The Board shall have its own terms and conditions of services, salaries and other allowances including any other fringe benefits for the Commissioner, Managers, Officers and other staff of the Board.

**Functions of
the Board**

*Act No. 8 of 2009,
s. 4*

5.(1) The functions of the Board shall be:-

(a) to ensure fair, transparent, efficient and effective administration and enforcement of:-

- (i) the laws and regulations concerning revenue collection in Zanzibar as set out in the Schedule to this Act;
 - (ii) any other legislation concerning the collection of revenue that may be assigned to the Board by a ministry, department or any authority which administers such legislation;
- (b) to assess, collect and account for all revenues to which laws referred to in subsection (1)(a) of this section apply;
- (c) to promote voluntary tax compliance and maximize revenue collection;
- (d) to maintain and preserve statistical data on revenue collection;
- (e) to take such measures as may be necessary to improve the standard of service given to taxpayers by the Board, with a view to improve the effectiveness; and
- (f) to collect and process the statistic needed to provide proper revenue forecasts and the effect on yield of any proposed changes in revenue

**Inserted by Act No. 9
Of 2012
Section 29**

laws.

- (g) to advise the Minister and other relevant organs of the Government on matters pertaining to fiscal policy and tax administration;
- (h) to advise the Minister and other relevant organs of the Government on matters pertaining to government revenue.

**Powers of
the Board**
*Act No. 8 of 2009,
s. 4*

6.(1) The Board shall, in discharge of its functions, have the powers to:

- (a) take effective steps to counteract tax evasion, tax avoidance and loss of government revenue;
- (b) establish and maintain systems for the convenient and effectual identification of all taxable persons for the purpose of coordinated administration of the revenue laws in Zanzibar and shall have powers to take necessary steps in accordance with the provisions of the laws set out in the Schedule;
- (c) do all such acts and things as may appear to it to be necessary, advantageous or convenient for the efficient and effective discharge of its responsibilities and functions; and
- (d) act in accordance with all such directions of a general nature as the Minister may, by writing under his hand, give to the Board.

(2) without prejudice to the generality of subsection (1), the powers of the Board shall include powers:-

- (a) to utilise all movable and immovable properties of the Board, in such manner as may deem necessary including raising of loans by mortgaging such property;
- (b) to engage in any activity to promote better understanding of taxation among taxpayers; and

(c) to do anything incidental to any of its powers.

Appeals
Act No. 1 of 2006,
s. 39

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.

Specific powers

7. (1) The Board shall have powers to do all such act and things as may appear to it to be necessary, advantageous, or convenient for the efficient and effective discharge of its responsibilities and functions.

(2) It shall act in accordance with all such directions of a general or specific nature as the Minister may by writing under his hand give to the Board.

Establishment and Constitution of the Board of Directors

8. (1) There is hereby established a Board of Directors of the Zanzibar Revenue Board.

Act No. 8 of 2009,
s. 5

(2) The Board of Directors shall be constituted by the following members: -

- (a) Chairman;
- (b) Principal Secretary of the Ministry responsible for Finance and Economic Affairs;
- (c) the Commissioner of the Zanzibar Revenue Board;
- (d) one representative from the Attorney General's Chambers;
- (e) the Head of the Tanzania Revenue Authority based in Zanzibar; and
- (f) not more than three other members appointed by the Minister with professional knowledge and experience in finance, commerce, economics, taxation or laws who have no vested interest in the Board.

Appointment of a Chairman

8A (1) The Chairman of the Board of Directors shall be appointed by the President.

*Act No. 8 of 2009,
s. 6*

(2) The Chairman shall hold office on such terms and conditions as are specified in his instrument of appointment for a period not exceeding three years in the first instance and may be eligible for re-appointment.

(3) The President may terminate the appointment of the Chairman for inability to perform the functions of his office, or misbehavior or for any other sufficient cause.

**Functions of
the Board of
Director**

*Act No. 8 of 2009,
s. 6*

8B. The functions of the Board of Directors shall be:-

- (a) to supervise the Board on matters concerning the administration of revenue collection under this Act;
- (b) to formulate and supervise the implementation of the policies of the Board;
- (c) to propose amendments in laws and Regulations concerning revenue collection in Zanzibar for improving the administration and compliance relating to laws referred to under section 5(1)(a) or any other revenue legislation; and
- (d) to advise the Minister and other relevant organs of the Government on matters pertaining to fiscal policy and tax administration.

**Powers of the
Board of Directors.**

*Act No. 8 of 2009,
s. 6*

8C.(1) Without prejudice to the generality of the provisions of section 8B of this Act, the Board of Directors shall, in discharge of its functions, have powers to:-

- (a) direct the Commissioner to furnish it with any information, reports or other documents which the Board of Directors considers necessary for performance of its functions;
- (b) give lawful instructions to the Commissioner relating to management and performance of the Board;
- (c) approve such organizational structure and work procedures as may be considered

necessary for smooth discharge of the functions and responsibilities of the Board;

- (d) determine, subject to the approval of the Minister, the terms and conditions of service, staff regulations, salaries and other allowances including any other benefits for the employees of the Board;
- (e) approve realistic action plans, objectives and appropriate work targets for all departments and monitor their progress in achieving them on a continuous basis;
- (f) subject to Staff Regulations and Codes of Conduct, take corrective measures to erring employee of the Board;
- (g) enforce work ethics, discipline and professional standards of the employees of the Board; and
- (h) approve the annual expenditure budget of the Board.

(2) Except as provided otherwise in this Act or any other law for the time being in force, the Board of Directors shall have no power to intervene in determination of tax liability of particular taxpayers.

(3) The Board of Directors may however, issue general instructions for the guidance of the tax officials and may also detect mistakes through internal audit system and issue corrective guidelines, which shall be binding on all concerned.

(4) The Board of Directors shall hold ordinary meetings to deliberate monthly revenue collection reports in every month following the month of collection.

Delegation

*Amended by Act
No. 9 of 2012
S. 30*

9. The Board of Directors may delegate to Board Committee the power and authority to carryout on behalf of the Board of Directors such functions as the Board of Directors may determine.

Co-option
Act No. 8 of 2009,
s. 3

10. The Board of Directors may co-opt any person to participate in its deliberations, but the person so co-opted shall have no right to vote.

Tenure of Members

Act No. 8 of 2009,
s. 3

11.(1) A member of the Board of Directors other than an ex-officio member shall hold office on such terms and conditions as are specified in his instrument of appointment for a period not exceeding three years in the first instance and shall be eligible for reappointment only for a subsequent period not exceeding three years.

(2) The Minister may terminate or suspend the appointment of a member other than an ex-officio member:-

- (a) for the member's inability to perform the functions of his office;
- (b) for misbehavior;
- (c) if the member is convicted of a criminal offence involving moral turpitude by a court of law;
- (d) if the member fails to comply with the regulation relating to disclosure of interest in a particular case;
or
- (e) for any other sufficient reason to be recorded in writing.

Identification of taxpayers

12. The Board shall strive for the establishment, maintenance and application of a convenient and effective system for identification of taxpayers for the purpose of coordinated administration of the revenue laws in Zanzibar and shall have powers to take necessary steps in that direction.

Confidentiality

Act No. 8 of 2009,
s. 3

13.(1) A member of the Board of Directors, the Commissioner or any other person employed in carrying out of the provisions of this Act, shall regard and deal with all documents and information relating to the income, expenditure or other financial dealings or status of any taxpayer or other person involved in any proceedings in furtherance of the purposes of this Act, and all confidential instructions in respect of the administration of

this act which may come into his possession or to his knowledge in the course of his duties as secret to any un authorized person.

(2) Without prejudice to the provisions of subsection (1), it shall be lawful for officers in the revenue departments to exchange or furnish each other with information or documents concerning any taxpayer and for effective discharge of functions under this Act.

(3) The Board may in public interest decide to publish such information relating to a taxpayers or a class of taxpayers, which it considers necessary in furtherance of its functions under this Act.

PART III

COMMISSIONER, OFFICERS AND STAFF

**Appointment
of Commissioner**

14. The President shall appoint a Commissioner of Revenue on the recommendation of the Minister.

Tenure of office

*Act No. 8 of 2009,
s. 3*

15. (1) The Commissioner shall hold office for the period of three years and shall be eligible for reappointment unless he sooner expires or resigns or vacates or removed.

(2) The Commissioner shall be the chief executive of the Board and subject to the general supervision and control of the Board of Directors, shall be responsible for the day to day operations of the Board, the management of funds, property and business of the Board and for administration, organization and control of all officers concerned with collection of revenue in different departments of the Government.

(3) The Commissioner may, subject to any law or to any direction of the Minister or the Board of Directors, delegate any of his functions in relation to administration of revenue laws to any officer subordinate to him.

(4) The President may, on the recommendation of the Minister terminate the appointment of the Commissioner for inability to perform the functions of his office, or misbehavior, or for any other sufficient cause.

**Appointment
Of Deputy
Commissioner**

*Act No. 2 of 2000,
s. 11*

*Act No. 7 of 2007,
s. 20*

15A (1) There shall be a Deputy Commissioner of Revenue Board who shall be appointed by the President on the recommendation of the Minister.

(2) The Deputy Commissioner shall be the principal assistant of the Commissioner for the day to day operations of the Board.

(3) The Deputy Commissioner shall do any other functions conferred upon him by this Act, and any other Act, the Commissioner or the Board.

**Appointment
of revenue
officers**

16. The Board shall appoint such number and grades of revenue officers to administer revenue laws as it officers may think necessary for proper management of public revenues and efficient tax administration.

**Secretary to
the Board**

*Act No. 8 of 2009,
s. 3*

17. The Board of Directors shall appoint a Secretary to the Board of Directors who shall be responsible for arranging the business proceedings of the Board of Directors and for such other functions as the Board of Directors may direct.

**Officers
of the Board**

*Act No. 8 of 2009,
s. 3*

18.(1) The Board of Directors shall appoint other officers and staff as may be required for efficient performance of the functions of the Board on such terms and conditions as it may determine.

(2) The Board of Directors shall be responsible for discipline and control of the Secretary, officers and staff appointed by it and can evolve suitable procedures for this purpose.

**Immunity
from personal
liability**

19. An employee of the Board including any officer appointed to administer any revenue laws, shall not be liable in his personal capacity, in civil or criminal proceedings in respect of any act or omission done in good faith in performance of his duties under this Act or any other law for the time being in force.

**Request for
Assistance**

*Act No. 7 of 2007,
s. 21*

19A. The Commissioner may seek assistance of the police or any relevant institution to perform specific assignments relating to the collection of Government Revenue.

PART IV FINANCIAL PROVISIONS AND REPORTS

Revenue to go to Government account

20. All revenue collected by or payable to the Board under any revenue law shall be credited to the Government accounts in accordance with the financial account, procedures of the Government.

Funds of the Board

21. (1) The funds of the Board for management of its own affairs shall consists of:-

- a) the amount as may accrue by retention of a certain percentage of the revenue collected by the Board as shall be determined by the Minister from time to time;
- (b) the amount as may be received by or made available/to the Board by way of grants, loans or other sum for the purpose of performing its functions subject to the approval of the Minister.

(2) The Board may charge and collect fees in respect of training programmes publications, seminars, consultancy and other services provided by it.

(3) All expenditure of the Board shall be a charge on the consolidated fund of Zanzibar and the Government shall make adequate provision in its annual budget to make necessary funds available to the Board.

Budget Estimates

*Act No. 8 of 2009,
s. 3*

22. The Commissioner shall, not later than three months before the end of each financial year, prepare and submit to the Board of Directors for its approval, estimates of its income and expenditure for the next ensuing year, which, on approval, shall be forwarded to the Minister for inclusion in the annual budget of the Government.

Consequential Amendments

*Act No. 7 of 2002;
s. 25*

Act No. 9 of 2008

22A. All the laws under this Act or any law relating to revenue collection that the word "Commissioner of inland revenue" appears shall be read as Commissioner of the Zanzibar Revenue Board.

**Accounts and
Audit**

*Act No. 8 of 2009,
s. 3*

23(1) The Board shall keep accounts and records of its transactions and audit and affairs and shall ensure that all moneys received and paid on its behalf are properly accounted for, authorized and adequate control is maintained over its, property and incurring of liability.

(2) For the purpose of subsection (1) of this section, the Board of Directors shall prescribe adequate financial procedures and internal audit systems and the Commissioner shall be responsible to ensure that these procedures are strictly adhered to by all concerned.

(3) The annual accounts of the Board shall be audited by a competent and qualified auditor appointed by the Minister.

**Reports by the
Commissioner**

*Act No. 8 of 2009,
s. 3*

24.(1) The Commissioner shall submit to the Board of Directors periodical reports in respect of the revenue collected by different departments at such intervals and the such manner as the Board may determine.

(2) The Commissioner shall within three months after the end of each financial year submit a report to the Board of Directors, and the Board of Directors shall submit to the Minister in respect of that year, containing: -

- (a) summary of financial statements indicating collection of revenue under different beads and by different departments;
- (b) a report on performance of various sections of the Board and revenue departments;
- (c) analysis and reasons for variation in actual revenue collections as compared to the budget estimates; and
- (d) such other matters as the "Board of Directors" may direct him to include.

(3) The annual report submitted under subsection (2) shall be presented before the House of Representatives by the Minister.

PART V

MISCELLANEOUS PROVISIONS

Vesting of assets etc

25. All property, except any such property as the Minister may determine which immediately before the commencement of this Act was vested in the Government for the use of the revenue departments for the purposes of giving effect to the laws relating to revenue collection, shall on the date of commencement of this Act vest in the Board subject to all interests, liabilities, charges, obligations and trust affecting the property.

Powers of special enquiry in tax frauds

26 (1) With a view to eliminate fraud and other forms of fiscal evasion in the revenue departments, and without prejudice to any other law for the time being in force, the Commissioner may, where it appears to him that an offence under this Act or under any revenue law has been, is being or is likely to be committed :-

- (a) enquire or request any officer subordinate to him to enquire into the matter; and
- (b) submit a report on the facts and make appropriate recommendations to the Board of Directors.

(2) Towards furtherance of the objectives of subsection (1), the Commissioner may:-

- (a) issue to any officer subordinate to him a warrant in the prescribed form for, inspection of any premises, goods or documents and seizure of relevant goods or documents;
- (b) order or enquire any person to furnish any information or produce any document in his custody or control that the Commissioner may require;
- (c) order any person to appear before him;
- (d) subject to procedure prescribed by the Board of

Directors, give such instructions to any officer subordinate to him, as he thinks fit for proper handling of any matter involving fraud or other forms of fiscal evasion.

(3) Where any officer engaged in the work of revenue collection has reasonable ground to believe that an offence under any law relating to revenue has been, is being or is likely to be committed he shall:-

(a) forthwith report the matter to the Commissioner, and

(b) if so requested by the Commissioner, enquire into the matter in accordance with such instructions as the commissioner may give to him.

Offences

27. Any person who for the purposes of this Act;-

(a) Without lawful excuse or justification, fails to comply with an order made under this Act;

(b) furnishes any information or produces any document which is false or misleading in material particulars;

(c) obstructs any officer in the performance of his functions under this Act; or

(d) otherwise contravenes the provisions of this Act;

is guilty of an offence and shall be liable on conviction to a fine not less than one million shillings or to imprisonment for a term of five years or both such fine and imprisonment.

Savings

28. (1) Every officer appointed to administer any revenue law before the commencement of this Act, shall notwithstanding anything contained in this Act, be deemed to have been appointed under this Act until an appointment is made under this Act to fill his place.

(2) All proceedings under any law relating to revenue collection as set out in (the Schedule which is pending

immediately before the commencement of this Act, shall be continued or enforced in the same manner as they would have been continued or enforced if the act had not been enacted.

Exemptions

*Act No.2 of 2000,
s.12*

29. (1) The Board of Directors shall recommend to the Minister, criteria or factors by reference to which any exemption, mitigation, deferment or remission may be granted.

*Act No. 8 Of 2001,
s. 7*

(2) The Board shall be exempted from payment of any duties, taxes, levies in respect of its importations, operations, capital, property or documents or any transaction, deed, agreement, fees or promissory note to which it is a party.

*Act No. 9 of 2008,
s. 30*

(3) The Minister shall by order published in the gazette specify the criteria or factors recommended under subsection (1) and may from time to time amend such order.

(4) Notwithstanding any provisions in any revenue laws the Minister may on the recommendation of the "Board of Directors" and by order published in the gazette, mitigate, defer or permit any tax, duty or other levy on the ground of public or other interests subject to the published criteria made in subsection (2).

(5) The Board of Directors may in the public interest refer back any exemption, mitigation, deferment or remission made with sufficient information relating to the matter.

(6) The Commissioner shall, subject to this Act, regularly submit to the Board of Directors the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2).

(7) Notwithstanding the provisions of any other written law, where a revenue law has conferred power on the Commissioner to refrain from assessing any person to tax or from recovering tax from him:-

- (a) the Board of Directors shall, by the order published in the gazette specify criteria by reference to which the power shall be exercised by the Commissioner;

(b) the Board of Directors may, from time to time, by notice published in the gazette determine the amount of tax beyond which the Commissioner may not exercise his discretionary power of remission conferred on him by any law.

(8) In the exercise of its functions under this Act, the Board of Directors shall, subject to such restrictions, qualifications and instructions regarding procedure as the Minister may give in writing to the Board have power:-

(a) to consider applications for and grant remission or abandonment of tax of amounts beyond the financial limits of the discretionary power of the Commissioner;

(b) to require the Commissioner to submit returns to the Board, at such intervals not exceeding three months, as the Board may direct, of the identity of the tax payers, the reasons for the remission and the amount of tax remitted or abandoned by him.

**Annual Reports
On exemption**

*Act No.2 of 2000,
s. 13*

29A(1) The Board shall, subject to this Act regularly report to the Minister and submit an annual report to the House of Representatives setting out, among other things, the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2) of section 29.

(2) For the more effectual implementation of this Part, the Board shall cause to be kept and maintained a full record indicating:-

(a) the names and number of persons in respect of tax exemption granted;

(b) the number of exemption, mitigation and deferment of taxes and duties granted; and

(c) the period for which and the amount of taxes and duties exempted mitigated or deferred.

(3) The report submitted to the Minister and House of Representatives shall be analyzed between the different statutory classes of exemption and, in the case of

exemptions by publication in the Gazette, or in the public interest, shall be analyzed also by reference to the criteria specified by the Minister on the recommendation of the Board.

**Rules of
Business and
amendments**

*Act No. 8 of 2009,
s. 3*

30. (1) The Minister may from time to time amend the Schedule to include any new statutory instrument for collection of revenue,

(2) The Board of Directors may make rules regulating its own procedure generally and, in respect of holding of meetings, notices, proceedings at Board of Directors meetings, production and inspection of minutes of Board meetings and other related matters.

(3) The rules so made shall be submitted to the Minister for approval and can be similarly amended by the Board of Directors with the approval of the Minister and shall be published in the Gazette.

*Act No. 7 of 2002,
s. 26*

(4) The Board shall have statutory powers to formulate and implement policies and other Regulations for its staff integrity.

SCHEDULE

1. The Value Added Tax Act, No. 4 of 1998;
2. The Stamp Duty Act, No. 6 of 1996;
3. The Hotel Levy Act, No. 1 of 1995;
4. The Port Service Charge Act, No. 2 of 1999;
5. The Petroleum Levy Act, No. 7 of 2001;
6. The Trades Licensing Act, No. 3 of 1983;
7. The Property Tax Act No. 14 of 2008,
8. The Tax Administration and Procedures Act, No. 7 of 2009;
9. Any other law, which is or may come into force to mobilize and collect revenue in Zanzibar.

Passed in the House of Representatives on 16th October, 1996;

(KHAMIS JUMA CHANDE)
CLERK OF THE HOUSE OF REPRESENTATIVES OF
ZANZIBAR

