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THE TAX ADMINISTRATION AND PROCEDURES
ACT, NO. 7 OF 2009

THE TAX ADMINISTRATION AND PROCEDURES
(VIRTUAL FISCAL MANAGEMENT SYSTEM)
AMENDMENT REGULATIONS

ARRANGEMENT OF REGULATIONS

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PRELIMINARY PROVISIONS

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

**THE TAX ADMINISTRATION AND PROCEDURES
(VIRTUAL FISCAL MANAGEMENT SYSTEM)
AMENDMENT REGULATIONS, 2026**

[Made under section 69]

**L.N 106 of
2026**

IN EXERCISE of the powers conferred upon me under section 69 of the Tax Administration and Procedures Act, No.7 of 2009, **I, DR. JUMA MALIK AKIL**, Minister for Finance and Planning, do hereby amend the Tax Administration and Procedures (Virtual Fiscal Management System) Regulations, 2021 as follows:

**PART ONE
PRELIMINARY PROVISIONS**

**Short
title and
commen-
cement.**

1.These Regulations may be cited as the Tax Administration and Procedures (Virtual Fiscal Management System) Amendment Regulations, 2026 and shall come into operation after being signed and published in the Gazette.

Construction.

2. These Regulations shall be read as one with the Tax Administration and Procedures (Virtual Fiscal Management System) Regulations, 2021 hereinafter referred to as the “Principal Regulations”.

**PART TWO
AMENDMENT OF REGULATIONS**

**Amendment
of regulation
2.**

3.Regulation 2 of the Principal Regulations is amended by:

- (a) deleting the interpretation of the word “taxable person application software” and substituting it with the new interpretation as follows:

“taxable person application software” means any software used by a taxable person in daily business transactions includes Enterprise Resource Planning systems, Accounting Software, Point of Sale systems, Property Management Systems, E-Commerce Platforms, Booking Systems, Mobile Applications, and any other business application.

- (b) adding a new interpretation of the word “the Property Management System” in appropriate alphabetical order as follows:

“Property Management System” means any software application, electronic platform, computerized system or digital solution used by an accommodation and related hospitality service providers to capture and process business transactions.

- (c) deleting the interpretation of the word “software”.
Amendment of regulation 8.

4.Regulation 8 of the Principal Regulations is amended by: Amendment
of regulation
8.

- (a) adding a new subregulation (4) immediately after subregulation (3) as follows:

“(4) A user who provides accommodation and related hospitality services shall use a Property Management System approved by the Commissioner General”.

- (b) renumbering the remaining subregulations accordingly.

5.The Principal Regulations are amended by adding new regulation 9A immediately after regulation 9 as follows: Addition
of new
regulation
9A.

"Obligations
of Service
Providers."

"9A -(1) A Service Provider shall integrate its application software with the system provided by the Authority.

(2) For the purposes of this regulation, "service provider" means a person who provides digital or electronic services in Zanzibar, including the development, deployment, operation, maintenance, or management of software systems for accommodation and related hospitality services, whether directly or through a third party ".

SIGNED on this 5th day of August, 2026.

(DR. JUMA MALIK AKIL)
MINISTER OF FINANCE AND PLANNING
ZANZIBAR