GAZETI RASMI LA SERIKALI YA MAPINDUZI YA ZANZIBAR

30 JUNI 2026

Hupigwa Chapa kwa Idhini ya Serikali na Imekubaliwa na Mkuu wa Posta kuwa ni Gazeti

Hutolewa kila Ijumaa

Bei Tshs . 5000/=

CXXXV Nam. 7499

YALIYOMO *Ukurasa*

SEHEMU YA SHERIA

Tangazo la Sheria lililotajwa hapo chini linatangazwa katika ***Gazeti Rasmi*** hili.

Tangazo la Sheria

Sheria Nam. 2 ya 2026:- Sheria ya Kutoza Kodi na Kubadilisha baadhi ya Kodi na Tozo na kurekebisha baadhi ya Sheria zinazohusiana na ukusanyaji na udhibiti wa mapato ya umma na mambo mengineyanayohusiana na hayo

SHERIA YA KUTOZA KODI NA KUBADILISHA BAADHI YA KODI NA TOZO NA KUREKEBISHA BAADHI YA SHERIA ZINAZOHUSIANA NA UKUSANYAJI NA UDHIBITI WA MAPATO YA UMMA NA MAMBO MENGINE YANAYOHUSIANA NA HAYO

MPANGILIO WA VIFUNGU

VIFUNGU **MAELEZO**

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17. Kusomwa.
18. Kufuta na kuweka badala yake kifungu kipya cha 18.

SEHEMU YA SABA
SHERIA YA MAFUNZO YA AMALI, NAM. 8 YA 2006

19. Kusomwa.
20. Marekebisho ya kifungu cha 27.

SEHEMU YA NANE
MAREKEBISHO YA SHERIA YA FEDHA (USIMAMIZI WA MAPATO YA UMMA), NAM. 9 YA 2015

21. Kusomwa.
22. Marekebisho ya kifungu cha 20A

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23. Kusomwa.
24. Kuongeza kifungu kipya cha 26A.

SEHEMU YA KUMI
MAREKEBISHO YA SHERIA YA AJIRA, NAM. 11 YA 2005

25. Kusomwa.
26. Marekebisho ya kifungu cha 83.

SHERIA NAM. 2 YA 2026

NIMESAINI

{DKT. HUSSEIN ALI MWINYI}
RAIS WA ZANZIBAR NA MWENYEKITI
WA BARAZA LA MAPINDUZI

27 Juni , 2026

SHERIA YA KUTOZA KODI NA KUBADILISHA BAADHI YA KODI NA TOZO NA KUREKEBISHA BAADHI YA SHERIA ZINAZOHUSIANA NA UKUSANYAJI NA UDHIBITI WA MAPATO YA UMMA NA MAMBO MENGINE YANAYOHUSIANA NA HAYO

IMETUNGWA na Baraza la Wawakilishi la Zanzibar.

SEHEMU YA KWANZA
MASHARTI YA AWALI

Jina fupi na kuanza kutumika.

1. Sheria hii itajulikana kama Sheria ya Fedha (Usimamizi wa Mapato ya Umma), 2026 na itaanza kutumika mara baada ya kutiwa saini na Rais.

Marekebisho ya sheria mbali mbali.

2. Sheria zilizotajwa katika sehemu mbali mbali za Sheria hii zinarekebishwa kwa namna zinavyoelezwa katika sehemu husika.

SEHEMU YA PILI
MAREKEBISHO YA SHERIA YA USIMAMIZI NA UTARATIBU WA KODI, NAM. 7 YA 2009

Kusomwa.

3. Sehemu hii itasomwa pamoja na Sheria ya Usimamizi na Utaratibu wa Kodi, Nam. 7 ya 2009, ambayo katika sehemu hii itajulikana kama "Sheria Mama".

Marekebisho ya kifungu cha 8.

4. Kifungu cha 8 cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (2) kwa kufuta maneno "nyaraka zilizotajwa chini ya kifungu cha 6 cha Sheria hii" na kuweka badala yake maneno "uthibitisho wa utambulisho".

Marekebisho ya kifungu cha 9.

5. Kifungu cha 9 cha Sheria Mama kinarekebishwa kwa kufuta kifungu kidogo cha (3) na kuweka badala yake kifungu kidogo kipya cha (3) kama ifuatavyo:

> "(3) Cheti cha usajili au nambari ya usajili wa kodi iliyotolewa chini ya Sheria hii itapaswa kuoneshwa muda wote pahali itakapoonekana ikiwa ni eneo halisi au la kidijitali katika eneo la biashara la mlipakodi."

6. Kifungu cha 23 cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (7) kwa kuingiza maneno "isiyopungua Shilingi Laki Mbili na isiyozidi" kabla ya maneno "ya" na " milioni mbili". Marekebisho ya kifungu cha 23.

7. Kifungu cha 31 cha Sheria Mama kinarekebishwa kwa kuongeza vifungu vidogo vipya vya (3) na (4) mara baada ya kifungu kidogo cha (2) kama ifuatavyo: Marekebisho ya kifungu cha 31.

"(3) Mlipakodi anaweza, kwa maandishi, kuomba kwa Kamishna Mkuu kuongezewa muda wa kulipa kodi chini ya sheria yoyote ya kodi.

(4) Kamishna Mkuu anaweza, baada ya kupokea maombi na endapo ataridhika kuwa kuongeza muda ni muhimu kutokana na kutokuwepo kwa mlipakodi Zanzibar, maradhi au sababu nyengine za msingi, kuongeza tarehe ambayo kodi au sehemu ya kodi inapaswa kulipwa."

8. Kifungu cha 41 cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (1) kwa kuongeza aya mpya ya (e) mara baada ya aya ya (d) kama ifuatavyo: Marekebisho ya kifungu cha 41.

"(e) ambaye anafanya kazi kama muunganishaji ikijumuisha benki, kadi za malipo, watoa huduma za malipo ya kielektroniki na watoa huduma za malipo wengine waliothibitishwa kwa mlipakodi".

9. Kifungu cha 62A cha Sheria Mama kinarekebishwa kwa: Marekebisho ya kifungu cha 62A.

(a) kufuta neno "Kamishna" linalojitokeza katika kifungu kidogo cha (1) na kuweka badala yake maneno "mamlaka husika";

(b) kufuta kifungu kidogo cha (2); na

(c) kukipa upya nambari kifungu kidogo cha (3) kuwa kifungu kidogo cha (2).

SEHEMU YA TATU
MAREKEBISHO YA SHERIA YA KODI YA ONGEZEKO LA THAMANI, NAM. 4 YA 1998

10. Sehemu hii itasomwa pamoja na Sheria ya Kodi ya Ongezeko la Thamani, Nam. 4 ya 1998, ambayo katika sehemu hii itajulikana kama "Sheria Mama". Kusomwa.

11. Kifungu cha 16 cha Sheria Mama kinarekebishwa kwa: Marekebisho ya kifungu cha 16.

(a) kuongeza kifungu kidogo kipya cha (4) mara baada ya kifungu kidogo cha (3) kama ifuatavyo:

"(4) Bila ya kujali sharti jengine lolote la Sheria hii, mlipakodi aliyesajiliwa na Mamlaka ya Kukuza Uwekezaji

Zanzibar anayetoa huduma za utalii au hoteli, hatakuwa na haki ya kupunguza kodi ya ununuzi inayotokana na upatikanaji au uingizaji wa huduma za ujenzi, vifaa vya ujenzi, ukarabati au uimarishaji wa bidhaa za mtaji, ikijumuisha jengo, vifaa vilivyofungwa, samani, vifaa au vyombo vya moto, endapo bidhaa hizo za mtaji zinatumika, au zinakusudiwa kutumika katika huduma za utalii zinazotozwa kodi."

(b) kuvipa upya nambari vifungu vidogo vilivyobaki ipasavyo.

SEHEMU YA NNE
MAREKEBISHO YA SHERIA YA USHURU WA STEMPU, NAM. 7 YA 2017

Kusomwa.

12. Sehemu hii itasomwa pamoja na Sheria ya Ushuru wa Stempu, Nam. 7 ya 2017, ambayo katika sehemu hii itajulikana kama "Sheria Mama".

Marekebisho ya kifungu cha 65.

13. Kifungu cha 65 cha Sheria Mama kinarekebishwa kwa kufuta maneno "tarehe 31 Disemba ya kila mwaka" yaliyopo mwisho wa kifungu kidogo cha (2) na kuweka badala yake maneno "ifikapo miezi kumi na mbili kuanzia tarehe ya kutolewa".

Marekebisho ya kifungu cha 77.

14. Kifungu cha 77 cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (3) kwa kufuta maneno "za usafiri wa kimataifa" yaliyopo mwisho wa aya ya (b).

SEHEMU YA TANO
MAREKEBISHO YA SHERIA YA USHURU WA HOTELI, NAM. 1 YA 1995

Kusomwa.

15. Sehemu hii itasomwa pamoja na Sheria ya Ushuru wa Hoteli, Nam. 1 ya 1995, ambayo katika sehemu hii itajulikana kama "Sheria Mama".

Marekebisho ya kifungu cha 3.

16. Kifungu cha 3 cha Sheria Mama kinarekebishwa kwa:

(a) kufuta kifungu kidogo cha (3); na

(b) kukipa upya nambari kifungu kidogo cha (4) kuwa kifungu kidogo cha (3).

SEHEMU YA SITA
MAREKEBISHO YA SHERIA YA USHURU WA BIDHAA, NAM. 8 YA 2017

Kusomwa.

17. Sehemu hii itasomwa pamoja na Sheria ya Ushuru wa Bidhaa, Nam. 8 ya 2017, ambayo katika sehemu hii itajulikana kama "Sheria Mama".

Kufuta na kuweka badala yake kifungu kipya cha 18.

18. Sheria Mama inarekebishwa kwa kufuta kifungu cha 18 na kuweka badala yake kifungu kipya cha 18 kama ifuatavyo:

"Msamaha kwa bidhaa zilizokamilishwa taratibu za forodha Tanzania Bara.

18.-(1) Bidhaa zilizoingizwa na kukamilishiwa taratibu za forodha Tanzania Bara hazitatozwa ushuru pale zitakapohamishiwa kwa matumizi ya Zanzibar endapo kiwango cha ushuru wa bidhaa kilichotumika wakati wa uingizaji Tanzania Bara ni sawa au kikubwa kama kiwango kinachotumika Zanzibar.

(2) Endapo ushuru wa bidhaa unaotumika Zanzibar ni mkubwa kuliko kiwango kilichotumika Tanzania Bara, tofauti ya ushuru wa bidhaa itachukuliwa kuwa haijalipwa na itakusanywa wakati wa kuhamishwa kwa bidhaa kuingia Zanzibar.".

SEHEMU YA SABA
SHERIA YA MAFUNZO YA AMALI, NAM. 8 YA 2006

19. Sehemu hii itasomwa pamoja na Sheria ya Mafunzo ya Amali, Nam. 8 ya 2006, ambayo katika sehemu hii itajulikana kama "Sheria Mama". Kusomwa.

20. Kifungu cha 27 cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (3) kwa kufuta maneno "asilimia nne" na kuweka badala yake maneno "asilimia tatu". Marekebisho ya kifungu cha 27.

SEHEMU YA NANE
MAREKEBISHO YA SHERIA YA FEDHA (USIMAMIZI WA MAPATO YA UMMA), NAM. 9 YA 2015

21. Sehemu hii itasomwa pamoja na Sheria ya Fedha (Usimamizi wa Mapato ya Umma), Nam. 9 ya 2015, ambayo katika sehemu hii itajulikana kama "Sheria Mama". Kusomwa.

22. Kifungu cha 20A cha Sheria Mama kinarekebishwa katika kifungu kidogo cha (1) kwa kuongeza aya mpya ya (c) mara baada ya aya ya (b) kama ifuatavyo: Marekebisho ya kifungu cha 20A

"(c) usambazaji wa vifaa saidizi, vifaa tiba au vifaa vyenginevyo vilivyotengenezwa maalumu kwa matumizi ya watu wenye ulemavu."

SEHEMU YA TISA
MAREKEBISHO YA SHERIA YA UWEKEZAJI ZANZIBAR, NAM. 10 YA 2023

23. Sehemu hii itasomwa pamoja na Sheria ya Uwekezaji Zanzibar, Nam. 10 ya 2023, ambayo katika sehemu hii itajulikana kama "Sheria Mama". Kusomwa.

24. Sheria Mama inarekebishwa kwa kuongeza kifungu kipya cha 26A mara baada ya kifungu cha 26 kama ifuatavyo: Kuongeza kifungu kipya cha 26A.

"Matumizi yasiyo sahihi ya msamaha wa kodi. **26A.**-(1) Mwekezaji ambaye amepewa msamaha wa kodi chini ya Sheria hii na akautumia visivyo sahihi msamaha huo, ametenda kosa, na akitiwa hatiani, atawajibika:

(a) kulipa kodi ambayo ingeweza kulipwa iwapo msamaha wa kodi usingetolewa; na

(b) kulipa adhabu ya asilimia hamsini ya kodi ambayo ingeweza kulipwa iwapo msamaha wa kodi usingetolewa.

(2) Kwa kuzingatia masharti ya kifungu kidogo cha (1) cha kifungu hiki, hakutakuwa na msamaha mwengine wa kodi utakaotolewa kwa mwekezaji huyo."

SEHEMU YA KUMI
MAREKEBISHO YA SHERIA YA AJIRA, NAM. 11 YA 2005

Kusomwa.

25. Sehemu hii itasomwa pamoja na Sheria ya Ajira, Nam. 11 ya 2005, ambayo katika sehemu hii itajulikana kama "Sheria Mama".

Marekebisho ya kifungu cha 83.

26. Kifungu cha 83 cha Sheria Mama kinarekebishwa kwa kuongeza kifungu kidogo cha (5) mara baada ya kifungu kidogo cha (4) kama ifuatavyo:

"(5) Mwajiri atakayeshindwa kutoa nakala, marejesho na takwimu, ikiwa ni za vipindi au vyenginevyo za mikataba ya ajira, idadi ya wafanyakazi, viwango vya mishahara na masharti mengine yoyote ya utumishi yanayoathiri ajira hiyo, ametenda kosa, na akitiwa hatiani, atalipa faini isiyopungua Shilingi Milioni Moja au kifungo kisichopungua miezi mitatu au adhabu zote mbili faini na kifungo".

UMEPITISHWA na Baraza la Wawakilishi la Zanzibar, tarehe 22 Juni, 2026.

(RAYA ISSA MSELLEM)
Katibu wa Baraza la Wawakilishi la Zanzibar.

LIMEPIGWA CHAPA NA WAKALA WA SERIKALI WA UCHAPAJI ZANZIBAR 2026

OFFICIAL GAZETTE OF THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

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30th JUNE 2026

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ACT NO. 2 OF 2026

I ASSENT

{DR. HUSSEIN ALI MWINYI}
PRESIDENT OF ZANZIBAR AND CHAIRMAN OF THE REVOLUTIONARY COUNCIL

27th June, 2026

AN ACT TO IMPOSE AND ALTER CERTAIN TAXES AND DUTIES AND TO AMEND CERTAIN LAWS RELATING TO COLLECTION AND CONTROL OF PUBLIC REVENUES AND OTHER MATTERS CONNECTED THEREWITH

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, 2026 and shall come into operation immediately after being assented to by the President.

Amendment of certain laws.

2. The laws specified in various parts of this Act are amended in the manner specified in their respective parts.

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

Construction.

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

4. Section 8 of the Principal Act is amended in subsection (2) by deleting words "documents as referred to under section 6" and substituting them with the words "a proof of identity". **Amendment of section 8.**

5. Section 9 of the Principal Act is amended by repealing subsection (3) and replacing it with a new subsection (3) as follows: **Amendment of section 9.**

"(3) A certificate of registration or tax registration number issued under this Act, shall be displayed at all time in a conspicuous position whether physical or digital at the taxable person's place of business."

6. Section 23 of the Principal Act is amended in subsection (7) by inserting the words "not less than Two Hundred Thousand Shillings and not exceeding" before the words "of" and "Two Millions". **Amendment of section 23.**

7. Section 31 of the Principal Act is amended by adding new subsections (3) and (4) immediately after subsection (2) as follows: **Amendment of section 31.**

"(3) A taxpayer may, in writing, apply to the Commissioner General for an extension of time to pay tax under any tax law.

(4) The Commissioner General may, upon the receipt of the application and if satisfied that the extension is necessary due to taxpayer's absence from Zanzibar, sickness or other good cause, extend the date on which tax or part of tax shall be paid."

8. Section 41 of the Principal Act is amended in subsection (1) by adding a new paragraph (e) immediately after paragraph (d) as follows: **Amendment of section 41.**

"(e) who acts as intermediaries including banks, payment card, electronic payment providers and other approved payment service providers to the taxable person".

9. Section 62A of the Principal Act is amended by: **Amendment of section 62A.**

(a) deleting the word "Commissioner" appearing in subsection (1) and substituting for it with the words "relevant authority";

(b) repealing subsection (2); and

(c) renumbering subsection (3) to be subsection (2).

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

Construction.

10. This part shall be read as one with the Value Added Tax Act, No. 4 of 1998 where in this part referred to as "the Principal Act".

Amendment of secßtion 16.

11. Section 16 of the Principal Act is amended by:

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

"(4) Notwithstanding any other provision of this Act, a taxable person registered under Zanzibar Investment Promotion Authority carrying on tourism or hotel services, shall not be entitled to deduct input tax incurred on the acquisition or importation on construction services, construction materials, renovation or improvement of capital goods, including building, fixtures, furniture, equipments or motor vehicles, where such capital goods are used, or are intended to be used in taxable tourism services."

(b) renumbering the remaining subsections accordingly.

PART FOUR
AMENDMENT OF THE STAMP DUTY ACT, NO. 7 OF 2017

Construction.

12. This part shall be read as one with the Stamp Duty Act, No. 7 of 2017 where in this part referred to as "the Principal Act".

13. Section 65 of the Principal Act is amended by deleting the words "31st December in every year" appearing at the end of the subsection (2) and substituting them with the words "after twelve months from the date of issue". Amendment of section 65.

14. Section 77 of the Principal Act is amended in subsection (3) by deleting the words "for international transport" appearing at the end of paragraph (b). Amendment of section 77.

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

15. This part shall be read as one with the Hotel Levy Act, No. 1 of 1995 where in this part referred to as "the Principal Act". Construction.

16. Section 3 of the Principal Act is amended by: Amendment of Section 3.

(a) repealing subsection (3); na

(b) renumbering subsection (4) to be subsection (3).

PART SIX
AMENDMENT OF EXCISE DUTY ACT, NO. 8 OF 2017

17. This part shall be read as one with the Excise Duty Act, No. 8 of 2017 where in this part referred to as "the Principal Act". Construction.

18. The Principal Act is amended by repealing section 18 and replacing it with a new section 18 as follow: Repeal and replacement of new section 18.

"Exemption on goods cleared in Tanzania Mainland.

18.-(1) Goods imported and cleared under the customs procedures in Tanzania Mainland shall not be chargeable with duty when transferred for consumption in Zanzibar where the rate of excise duty applicable at the time of importation in Tanzania Mainland is the same or higher as the rate applied in Zanzibar.

(2) Where the excise duty applied in Zanzibar is higher than the rate applied in Tanzania Mainland, the difference in the excise duty shall be deemed to have not been paid and shall be collected upon transfer of goods to Zanzibar."

PART SEVEN
AMENDMENT OF THE VOCATIONAL TRAINING ACT, NO. 8 OF 2006

Construction.

19. This part shall be read as one with the Vocational Training Act, No. 8 2006 where in this part referred to as "the Principal Act".

Amendment of section 27.

20. Section 27 of the Principal Act is amended in subsection (3) by deleting the words "four percent" and substituting for them with words "three percent".

PART EIGHT
AMENDMENT OF THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, NO. 9 OF 2015

Construction.

21. This part shall be read as one with the Finance (Public Revenue Management) Act, No. 9 of 2015 where in this part referred to as "the Principal Act".

Amendment of section 20A.

22. Section 20A of the Principal Act is amended in subsection (1) by adding a new paragraph (c) immediately after paragraph (b) as follows:

"(c) supply of articles aids, medical devices or other equipment specifically designated for the use of persons with disabilities."

PART NINE
AMENDMENT OF THE ZANZIBAR INVESTMENT ACT, NO. 10 OF 2023

Construction.

23. This part shall be read as one with the Zanzibar Investment Act, No.10 of 2023 where in this part referred to as "the Principal Act".

24. The Principal Act is amended by adding a new section 26A immediately after section 26 as follows: Addition of new section 26A.

"Misuse of tax exemption.

26A.-(1) An investor who has been granted tax exemption under this Act and misuses that exemption, commits an offence and shall, upon conviction, be liable to:

(a) pay the tax which would have been paid if the tax exemption was not granted; and

(b) pay a penalty of fifty percent of the tax which would have been paid if the tax exemption was not granted.

(2) Subject to the provisions of subsection (1) of this section, no other tax exemption shall be granted to that investor."

PART TEN
AMENDMENT OF THE EMPLOYMENT ACT, NO. 11 OF 2005

25. This part shall be read as one with the Employment Act, No.11 of 2005 where in this part referred to as "the Principal Act". Construction.

26. Section 83 of the Principal Act is amended by adding a new subsection (5) immediately after subsection (4) as follows: Amendment of section 83.

"(5) An employer who fails to furnish copies, returns and statistics, whether periodical or otherwise of the employment contracts, number of employees, rates of remuneration and any other conditions of services affecting such employment, commits an offence and shall, upon conviction be liable to a fine of not less than One Million Shillings or imprisonment not less than three months or both such fine and imprisonment."

PASSED by the House of Representatives of Zanzibar on 22nd June, 2026.

(RAYA ISSA MSELLEM)
Clerk of the House of Representatives of Zanzibar

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OFFICIAL GAZETTE OF THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

1st JULY 2026

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THE STAMP DUTY ACT, NO. 7 OF 2017

THE STAMP DUTY (AMENDMENT OF SCHEDULE), ORDER
[Made under section 3(2)(b)]

IN EXERCISE of the powers conferred upon me under section 3(2)(b) of Stamp Duty Act, No. 7 of 2017, **I, DR. JUMA MALIK AKIL,** the Minister of Finance and Planning, do hereby make the following order: **L.N 80 of 2026**

PART ONE
PRELIMINARY PROVISIONS

1. This order may be cited as the Stamp Duty (Amendment of Schedule) Order, 2026 and shall come into operation after being signed by the Minister and published in the Gazette. **Short title and commencement.**

2. In this order, unless the context otherwise requires: **Interpretation.**

"Act" means the Stamp Duty Act, No. 7 of 2017.

PART TWO
AMENDMENT OF THIRD SCHEDULE

Repeal and replacement of Third Schedule.

3. The Third Schedule of the Act is repealed and replaced with a new Third Schedule as follows:

THIRD SCHEDULE

TRANSPORT OPERATORS
[Made under section 3(2)(b)]

No.	Operator of	Description	Turnover tax Annually
1.	Passengers/school and staff car		225,000
2.	Three wheels vehicle		112,500
3.	Private hire (1-6 passengers)		281,250
4.	Private hire (above 6 passengers)		393,750
5.	Vehicle	8-14 passengers	140,000
		15-24 passengers	281,250
		25-36 passengers	337,500
		37 passengers above	393,750
6.	Taxi-cabs	All	225,000
7.	Driving school		225,000
8.	Goods vehicle	More than 10 tonnes	562,500
		8 tonnes not exceeding 9	393,750
		4 tonnes to 7 tonnes	281,250

SIGNED on this 1st day of July, 2026.

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

THE PORT SERVICE CHARGE (AMENDMENT OF SCHEDULES), ORDER

[Made under section 3(4)]

L.N 81 of 2026

IN EXERCISE of the power conferred upon me under section 3(4) of the Port Service Charge Act, No. 2 of 1999, **I, DR. JUMA MALIK AKIL,** The Minister of Finance and Planning, do hereby make the following order:

PART ONE
PRELIMINARY PROVISIONS

Short title and commencement.

1. This order may be cited as the Port Service Charge (Amendment of Schedules) Order, 2026 and shall come into operation after being signed by the Minister and published in the Gazette.

Interpretation.

2. In this order, unless the context otherwise requires:

"Act" means the Port Service Charge Act, No. 2 of 1999

PART TWO
AMENDMENT OF SCHEDULE

Amendment of Second Schedule.

3. The Second Schedule of the Act is amended in the rates of the following items:

(a) in item 1 paragraph (a) from US. $2 to US. $3 for Foreigner;

(b) in item 1 paragraph (c) from US. $1 to US. $2 for Foreigner;

SIGNED on this 1st day of July, 2026.

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

THE EMPLOYMENT ACT, NO. 11 OF 2005

THE MINIMUM WAGE FOR SMALL INSTITUTIONS (AMENDMENT) REGULATIONS

[Made under section 97(1),(3) and 126(1)]

IN EXERCISE of the powers conferred upon me under section 97(1), (3) and 126(1) of the Employment Act, No. 11 of 2005 **I, SHARIFF ALI SHARIFF,** Minister of Labour and Investment, do hereby amend the Minimum Wage for Small Institutions Amendment Regulations, 2017 as follows: **L.N 82 of 2026**

PART ONE
PRELIMINARY PROVISIONS

1. This order may be cited as the Minimum Wage for Small Institutions (Amendment) Regulations, 2026 and shall come into operation after being signed by the Minister and published in the Gazette. **Short title and commencement.**

2. This part shall be read as one with the Minimum Wage for Small Institutions Regulations, 2017 in this part referred to as "the Principal Regulations". **Construction.**

PART TWO
AMENDMENT REGULATIONS

3. Regulation 6 of the Principal Regulation is amended in subregulation (6) by deleting the word "twenty" and substituting it the word "one hundred". **Amendment of regulation 6.**

4. Regulation 8 of the Principal Regulation is amended in subregulation (5) by deleting the word "thirty" and substituting it with the word "one hundred and fifty". **Amendment of regulation 8.**

SIGNED on this 1st day of July, 2026.

(HON. SHARIFF ALI SHARIFF)
MINISTER OF LABOUR AND INVESTMENT
ZANZIBAR

THE FEES AND LEVIES (AMENDMENT) REGULATIONS
[Made under section 54(1)]

L.N 83 of 2026

IN EXERCISE of the powers conferred upon me under section 54(1) of the Zanzibar Trading Act, No. 14 of 2013, **I, SHARIFF ALI SHARIFF,** Acting Minister of Trade and Industrial Development, do hereby amend the Fees and Levies Regulations, 2015 as follows:

PART ONE
PRELIMINARY PROVISIONS

Short title and comme-ncement.

1. This order may be cited as the Fees and Levies (Amendment) Regulations, 2026 and shall come into operation after being signed by the Minister and published in the Gazette.

Construction.

2. This part shall be read as one with the Fees and Levies Regulations, 2015 in this part referred to as "the Principal Regulation".

PART TWO
AMENDMENT OF SCHEDULE

Amendment of Schedule.

3.The Principal Regulations is amended by deleting the Schedule and replacing it with a new Schedule as follows:

Item	Description	Prescribed Fees
1.	(a) Motor cycles	Fifty Thousand Tanzania Shillings or three percent of the value of the motor cycle whichever is higher
	(b) Other motor vehicles	Two hundred thousand Tanzania shillings or three percent of the value of the motor vehicle whichever is higher

2.	Motor vehicle transferred from Zanzibar	
	(a) Motor vehicle	Fifty Thousand Tanzania Shillings
	(b) Motor cycle	Thirty Thousand Tanzania Shillings
	(c) Truck or Trailer	Twenty Thousand Tanzania Shillings
	Motor vehicle transferred from Mainland |	Two Hundred Thousand Tanzania shillings or three percent of the value

SIGNED on this 1st day of July, 2026.

(HON. SHARIFF ALI SHARIFF)
MINISTER OF LABOUR AND INVESTMENT
ZANZIBAR

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OFFICIAL GAZETTE OF THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

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THE FINANCE (PUBLIC REVENUE MANAGEMENT) ACT, NO. 9 OF 2015

THE INFRASTRUCTURE TAX (RATES AMENDMENT) ORDER

[Made under section 20(5)]

IN EXERCISE of the powers conferred upon me under section 20(5) of the Finance (Public Revenue Management) Act, No. 9 of 2015, **I, DR. JUMA MALIK AKIL,** Minister of Finance and Planning, do hereby make the following order: **L.N 78 of 2026**

PART ONE
PRELIMINARY PROVISIONS

1. This order may be cited as the Infrastructure Tax (Rates Amendment) Order, 2026 and shall come into operation after being signed by the Minister and published in the Gazette. **Short title and commencement.**

2. In this order, unless the context otherwise requires: **Interpretation.**

"Act" means the Finance (Public Revenue Management) Act, No. 9 of 2015.

PART TWO
AMENDMENT OF SOURCES OF INFRASTRUCTURE TAX AND ITS RATES

Amendment of sources of infrastructure tax and its rates.

3. The sources of infrastructure tax and its rates stipulated under section 20(3) of the Act is amended by changing the rates in the following items:

(a) in item 2 from USD 1 to USD 2 for Foreigner;
(b) in item 3 from USD 2 to USD 3 for Foreigner; and
(c) in item 4 from TZS 2000 to TZS 4000.

SIGNED on this 1st day of July, 2026.

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

THE VALUE ADDED TAX ACT NO. 4 OF 1998

THE VALUE ADDED TAX (AMENDMENT OF SCHEDULE) ORDER

[Made under section 10(1)]

IN EXERCISE of the powers conferred upon me under section 10(1) of the Value Added Tax Act, No. 4 of 1998, **I, DR. JUMA MALIK AKIL,** Minister of Finance and Planning, do hereby make the following order: **L.N 79 of 2026**

PART ONE
PRELIMINARY PROVISIONS

1. This order may be cited as the Value Added Tax (Amendment of Schedule) Order, 2026 and shall come into operation after being signed by the Minister and published in the Gazette. **Short title and commencement.**

2. In this order, unless the context otherwise requires: **Interpretation.**

"Act" means the Value Added Tax Act, No. 4 of 1998.

PART TWO
AMENDMENT OF SECOND SCHEDULE

3. The Second Schedule of the Act is amended in item 2 by: **Amendment of Second Schedule.**

(a) deleting paragraph (v) and replacing it with the new paragraph (v) as follows:

(v) Affordable housing Scheme;

For the purpose of this items, an affordable house refers to housing units for residential purpose that are affordable by that section of society whose income is below the median household with the value of less than 200 million shillings.

(b) adding new item number (z) immediately after item (y) as follows:

(z) Boarding Passes and Airline Tickets.
An import of Boarding Passes and Airline Tickets.

PART THREE
AMENDMENT OF THIRD SCHEDULE

Amendment of Third Schedule.

4. The Third Schedule of the Act is amended by adding a new item (q) immediately after item (p) as follows:

"(q) The importation of raw materials of small and medium manufacturer not registered by Zanzibar Investment Promotion Authority."

SIGNED on this 1st day of July, 2026.

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

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