THE TAX ADMINISTRATION AND PROCEDURES ACT NO.7 OF 2009

THE PETROLEUM LEVY REGULATIONS

ARRANGEMENT OF REGULATIONS

LEGAL NOTICE NO. 74

THE TAX ADMINISTRATION AND PROCEDURES ACT NO.7 OF 2009

THE PETROLEUM LEVY REGULATIONS
(Made under section 69)

IN EXERCISE of the powers conferred upon me under section 69 of the Tax Administration and Procedure Act No.7 of 2009, **I, Dr. KHALID SALUM MOHAMED,** Minister for Finance and Planning; do hereby make the following Regulations.

PART ONE
PRELIMINARY PROVISIONS

1. These Regulations may be cited as the Petroleum Levy Regulations, 2017 and shall come into operation on the 1st day of July, 2017. **Short title and commencement.**

2.-(1) In these Regulation, unless the context otherwise requires:- **Interpretation.**

"Act" means Tax Administration And Procedures Act No.7 of 2009;

"authorised officer" means as prescribed in the Act;

"price build up" means an order which set the price of petroleum products issued by the Zanzibar Utilities Regulatory Authority.

PART TWO
GENERAL ADMINISTRATION AND PROCEDURAL PROVISIONS

3.-(1) An importer of the petroleum products shall, within three days before the arrival of the vessel, notify the Commissioner his intention to **Duty of importer.**

receive petroleum product by submitting the duly completed Form PL1 as prescribed in the Schedule.

(2) The importer of petroleum products shall, within two days from the date of arrival and before discharge of the petroleum products in Zanzibar, produce the following documents related to the consignment to the Commissioner:

(a) Offshore Certificate of Quantity;

(b) Offshore Certificate of Quality;

(c) Ship Ullage Report;

(d) Bill of Lading;

(e) Banker Survey Report;

(f) Tax Invoice;

(g) Cargo Manifest; and

(h) any other document as the Commissioner may require.

Dipping before pumping.

4.-(1) The authorized officer shall, within twenty four hours from the ship arrival in Zanzibar and before pumping, conduct a dipping in the cargo vessel and onshore tank to clarify type and quantity of petroleum product.

(2) The authorized officer who conducts dipping in the cargo vessel shall, after making the dipping, fill particulars in the Certificate of Quantity (arrival).

(3) The authorized officer who conducts dipping in the onshore tank shall after making the dipping fill particulars in the Certificate of Quantity (onshore).

Dipping after pumping.

5.-(1) For the purpose of taking the quantity remaining on board and onshore tank, the authorized officer who conduct dipping shall, after the petroleum product being pumped from cargo vessel to onshore tank, conduct a dipping in the cargo vessel and onshore tank.

(2) The authorized officer who conduct dipping in the cargo vessel shall, after making the dipping, issue a Form PL 2 which contains:

(a) name of the Company importing the petroleum product;

(b) name of the authorized officer conducting the dipping;

(c) time and date;

(d) name and signature of person authorized by the Company to conduct dipping;

(e) sign and stamps of other institutions whose officers attended in dipping; and

(f) type and quantity of the remaining petroleum product.

Determination of quantity and Tax.

6. For the purpose of Petroleum levy, the quantity of the petroleum product shall be determined by comparison of the petroleum product obtained between ship figure difference and onshore figure difference whichever is greater (Z or Y) based on the following formula:

Whereas:

AQ - PL2 = Z

OFAP - OFBP =Y

Whereas:

AQ = Arrived Quantity.

PL2 = quantity on cargo vessel (After Pumping).

OFAP = Onshore Figure After Pumping.

OFBP = Onshore Figure Before Pumping.

Z = Difference obtained between the quantity on cargo vessel before Pumping and the quantity on cargo vessel After Pumping at 20°C.

Y = Different obtained between quantity onshore tank After Pumping and quantity of onshore tank before Pumping at 20°C.

PART THREE
RETURN AND PAYMENT RELATING TO THE PETROLEUM LEVY

Return.

7.-(1) Notwithstanding the provisions of section 18 of the Tax Administration and Procedures Act, the submission of return for importer of petroleum product shall be made on or before the date on which the petroleum product was imported into Zanzibar.

(2) The return shall be submitted in a specified Form PL3 and attached with the following documents:

(a) Certificate of Quantity Onshore;

(b) Certificate of Quantity (Arrival); and

(c) Form PL2; and;

(d) any other document prescribed by the Commissioner.

Payment of petroleum Levy.

8.-(1) Petroleum levy shall be paid by the importer under the headings and rates as specified in the price build up.

(2) For the purpose of determining petroleum levy payable by the importer, all calculation shall be based on the total amount of petroleum products imported as indicated in Form PL 3.

(3) The Petroleum levy shall be paid on the rate price specified in price build up.

(4) Notwithstanding the provisions of section 31 of the Act, petroleum levy shall be paid within seven days after the date on which the petroleum products were imported into Zanzibar.

PART FOUR
GENERAL PROVISIONS

9. Subject to the provisions of these Regulations, the provision of the Act shall apply mutatis mutandis to the offences committed under these Regulations. Penalties.

10.-(1) The Legal Notice No.86 of 2003 (The Petroleum Levy Regulations) is hereby repealed. Repeal of Legal Notice No. 86 of 2003.

(2) Anything done under the said Regulations, which is in force on the effective date, shall be deemed to have been made under the provisions of these Regulations.

SCHEDULE

FORM PL. 1

NOTICE OF INTENTION TO RECEIVE PETROLEUM PRODUCT

I/We, ... hereby give notice of my/our intention to receive approximately.............. litres/tones at Mtoni Bouys from ....

Date of arrival ....

Name of vessel ....

....
Name and Signature of Importer

FORM PL. 2

CERTIFICATE OF QUANTITY ON CARGO VESSEL (AFTER PUMPING)

Name of Importer: ______________________________

Name of Vessel: ______________________________

Port of Unloading: ______________________________

This is to certify that the hereinbelow mentioned quantity of the petroleum products was obtained in the above named vessel after conducting dipping after pumping.

QUANTITY INFORMATION

PRODUCT	OBSERVED ROB QUANTITY	ROB QUANTITY@ 20°C
MOGAS		
GASOIL		
JET-A1/IK		
TOTAL		

Name: ....

Sign: ....

Authorized officer

Name: ....

Sign: ....

Importer's Representative

Name: ....

Sign: ....

Captain/ Chief Officer (vessel)

FORM LP 3

PETROLEUM LEVY RETURN

Note: Before filling this form please read carefully instructions provided overleaf.

Tanbihi: Kabla ya kujaza fomu hii tafadhali soma kwa uangalifu maelezo yaliyopo nyuma ya Fomu

ZRB registration number/ Namba ya usajili wa mlipakodi	
Taxpayer Identification Number (TIN)/ Namba ya utambulisho wa Mlipakodi	
This Return for the Month of/Ritani hii ni ya mwezi wa	

Full name of Taxable Person Jina Kamili la Mlipakodi	

Physical Place of Bussiness: Eneo la Biashara		Mobile Number Simu Ya Mkononi	
Office Telephone Number Nambari ya simu ya ofisi		Email address Barua Pepe	
Currency/Sarafu		Exchange rate/Kiwango cha fedha	01

Imported Petroleum Products @ Lts Mafuta yaliyoingizwa @ Lts		Quantity in Lts Ujazo kwa Lts	Rate (Kiwango)		Levy Amount (Kiasi cha Kodi)	
MSP Petroleum	02		03	350	04	
GO Petroleum	05		06	350	07	
IK Petroleum	08		09	12.80	10	
Bunker Petroleum	11		12	420	13	
Jet A-1	14		15		16	
Total Petroleum Levy					17	
Infrastructure Tax (MSP+GO+Bunker)	18		19	100	20	
RDF (MSP+GO)	21		22	100	23	
Road Licence Fee (MSP+GO)	24		25	35	26	

Purchases Manunuzi	Value of Purchases Manunuzi		Rate (Kiwango)	Levy Amount (Kiasi cha Kodi)	
Exempt (local & Import) Purchases Manunuzi yaliyosamehewa VAT	27				
local purchases Manunuzi ya hapa nchini	28				
Imports Purchase Manunuzi kutoka nje	29				
Total Levy amount due Kiasi kinachostahili Kulipwa				30	

Declaration/Tamko

I hereby certify that the information given in this form is true and complete/Nathibitisha kuwa taarifa niliyotowa kwenye fomu hii ni sahihi na kamili.

....

Name/Jina Signature (Sahihi) Date (Tarehe)

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Date receipt		Receipt No.		Issued by	
Amount Paid		Payment type		Date Paid	/ /
Cheque No.		Posted by		Designation	

Note: PL2 and certifacete of quantity (onshore and arrival) should be attached with this return.

Signed this ....day of ...., 2017

KHALID SALUM MOHAMED
MINISTER FOR FINANCE AND PLANNING