



ZANZIBAR REVENUE AUTHORITY

PUBLIC NOTICE

REQUIREMENT OF A TAX CLEARANCE CERTIFICATE

Zanzibar, 09 May, 2023:

1. INTRODUCTION:

Zanzibar Revenue Authority (ZRA) hereby notifies all licensing issuing authorities within Zanzibar to discharge their lawful noble obligation of NOT issuing any business or trading licenses, without TAX CLEARANCE as provided under **section 16 (2) of the Tax Administration and Procedure Act, No. 7 of 2009**. This provision of the law provides for licensing authority to include Government Ministries, Government Institutions and Local Government Authorities (LGA) responsible for issuing licenses, practising certificates or any lawful document for periodic authorization, issued in accordance to their respective Acts.

2. REQUIREMENTS OF THE LAW:

All applications for any business or trade license, and similar documents for any authorization to any licensing authority shall be accompanied by **TAX CLEARANCE CERTIFICATE** from the Commissioner General of Zanzibar Revenue Authority (ZRA) as provided under **section 16(1) of the Tax Administration and Procedure Act, No. 7 of 2009**, obtained through the following procedures:

- 2.1 The applicants of licenses are required to apply for the Tax Clearance Certificate to the Commissioner General of ZRA through any ZRA offices in both Unguja and Pemba by filing **Form No. 410 TC**.
- 2.2 The applications shall immediately be processed and respective Tax Clearance Certificate issued forthwith.
- 2.3 The issued respective Tax Clearance Certificate shall then be submitted to the licensing authority.
- 2.4 The licensing authority shall issue respective license upon receiving Tax Clearance Certificate issued by ZRA.

3. CONSEQUENCES FOR NON COMPLIANCE:

Any person who issues any business or trading license without **TAX CLEARANCE CERTIFICATE** issued by ZRA and contributes to the loss of Government revenue, commits an offence and shall be penalized in accordance with **section 55 of the Tax Administration and Procedures Act No. 7 of 2009**.

4. CONCLUSION:

ZRA informs all licensing authorities to discharge their lawful noble obligation of NOT issuing business or trade license to the applicants without **TAX CLEARANCE CERTIFICATE** from ZRA to avoid occasioning loss of Government revenue and committing punishable offence. ZRA, shall regularly enforce compliance of this lawful requirement through periodic tax auditing to respective licensing authorities.

“Tulipe Kodi kwa Maendeleo ya Zanzibar”


Yusuph Juma Mwenda
Commissioner General