

THE STAMP DUTY ACT
NO. 6 OF 1996
(PRINCIPAL LEGISLATION)

(THE REVISED EDITION OF 2010)

(This edition of the Stamp Duty Act No. 6 of 1996, incorporates and consolidates all amendments made in the Act since its commencement up to October, 2009 for easy reference of the Act)

**IDDI PANDU HASSAN
ATTORNEY GENERAL**

**ZANZIBAR
OCTOBER, 2010**

THE STAMP DUTY ACT, NO. 6 OF 1996

ARRANGEMENT OF SECTIONS

SECTIONS

TITLE

PART I

1. Short title and commencement.
2. Interpretation.

PART II

STAMP DUTIES

3. Charge of Duty
- 3A. [Repealed]
- 3B. [Repealed]
- 3C. [Repealed]
- 3D. [Repealed]
- 3E. [Repealed]
- 3F. [Repealed]
4. Several instruments used in a single transaction.
5. Instruments coming within several descriptions.
6. Indication of payment on the instrument.
7. Attestation and cancelation of stamps.
8. Statement of capital by companies.
9. Deemed unstamped,
10. Determination Stamp Duty.

- 11. Valuation of Instruments,
- 12. Exemption.

PART III

STAMP DUTY ON BUSINESS RECEIPTS

- 13. [Repealed]
- 13A. [Repealed]
- 13B. Payment for services rendered in Zanzibar.
- 13C. Registration of Hawker
- 14. [Repealed]
- 15. Composition agreement.
- 15.A. Authorization of Late payment
- 16. [Repealed]
- 17. [Repealed]
- 18. Composition for lump-sum duty (compounded).
- 19. [Repealed]
- 19A. [Repealed]

PART IV

PROVISIONS TO CHECK EVASION OF PAYMENT OF STAMP DUTY

- 20. Impounding of instruments.
- 21. Summoning of instruments.
- 22. Duty and penalty on impounded instruments.

23. Bar on unstamped instruments.

24. [Repealed]

PART V COLLECTION AND RECOVERY

25. [Repealed]

26. [Repealed]

27. [Repealed]

27A. [Repealed]

28. [Repealed]

29. Certificate Recovery through court.

30. [Repealed]

PART VI OFFENCES AND PENALTIES

31. No bar on prosecution of offenders.

32. [Repealed]

33. [Repealed]

PART VII MISCELLANEOUS

34. [Repealed]

35. Repeal and savings.

First Schedule & Second Schedule.

ACT NO. 6 OF 1996

I ASSENT

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

3 RD APRIL 1997

AN ACT TO REPEAL AND REPLACE THE STAMP DUTY ACT, 1986.

ENACTED BY THE HOUSE OF REPRESENTATIVES OF ZANZIBAR

PART I

PRELIMINARY PROVISIONS

Amended by Acts No. :

4 of 1998
6 of 1998
5 of 1999
10 of 2003
9 of 2004
13 of 2005
1 of 2006
6 of 2006
7 of 2007
10 of 2008
7 of 2009

**Short title and
commencement**

1. This Act may be cited as the Stamp Duty 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:

"Act" means the Stamp Duty Act, 1996;

"Acknowledgement" means a note of acknowledgement whereby any debt or demand or any part thereof is either

acknowledged to have been created or is discharged or satisfied as the case may be;

"Applicant" means a person who had applied for an agreement of composition under this Act and includes his personal representatives, assigns and attorneys;

"Attested" means countersigned by the Competent Authority in the prescribed manner in token of due payment of the Stamp Duty;

"Authorized officer" means any officer authorized under the provisions of this Act by the Commissioner or any other authority empowered to do so, to carry out any function under the provisions of this Act;

"Bank concern" means a bank established under any law and includes any establishment conducting the business of banking;

"Bill of Exchange" includes a draft, order, cheque, letter of credit and any other document entitling or purporting to entitle any person whether named therein or not to payment by any other person of, or to draw upon any other person for, any sum of money

"Business" includes any activity carried on with a view to profit or gain and also includes trade, commerce, or manufacture of goods;

" Business or professional establishment" includes any shop, office, factory, or other establishment whether incorporated or not which is engaged in carrying on a business or profession;

"certificate of no objection" means a certificate issued by the Commissioner under section 3(4) to certify the value of any property intended to be sold"

"Chargeable" means chargeable to Stamp Duty under this Act or chargeable under any other law in force in Zanzibar at the relevant time before the commencement of this Act;

"Cheque" means a bill of exchange drawn on a specified

*Inserted by Act
No. 13 of 2005,
s.6*

*Amended by Act
Act No. No.6 of
1998,
s. 7*

*Inserted by Act
No. 13 of 2005,
s.6*

banking establishment and not expressed to be payable otherwise than on demand;

"Commissioner" means the Commissioner for Zanzibar Revenue Board or any person to whom the Commissioner has delegated all or any of the functions under this Act;

"Compounded Duty" means the Stamp Duty payable under an agreement made under section 15 of this Act and includes any penalty payable for failure to pay the compounded duty within the prescribed time;

"Conveyance" includes a conveyance on sale and every instrument by which property whether movable or immovable is transferred *inter vivos* and which is not specifically provided for by the Schedule hereto; and also a decree or order for or having the effect of an order for foreclosure;

"Competent Authority" means the officer appointed by the Government to exercise the powers of Competent Authority under this Act, by whatever designation called;

"Company" includes a company incorporated in Zanzibar or if incorporated outside Zanzibar, registered with the Registrar of Companies in Zanzibar,

"Court" means a court of law having jurisdiction over the area where the taxpayer or the person concerned normally resides or carries on his business or profession;

"Designated appellate authority" means an appellate tax authority which shall be established by an Act of the House of Representatives".

"Duly stamped" means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been cancelled and attested in the prescribed manner;

"Defaulting taxpayer" means a taxpayer who fails to pay the Stamp Duty chargeable under this Act within the prescribed time and in the prescribed manner;

"Executed" and "Execution" when used with reference to instruments means signed and signature respectively;

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

"Instrument" includes every document by which any right or liability is or purports to be created, transferred, limited, extended, extinguished or recorded;

"Lease" means a lease of immovable property and also includes;

- (a) a certificate of occupancy;
- (b) a grant for a term of the right to use and enjoy any easement, profit a' prendre, or incorporeal right;
- (c) any instrument by which tolls of any description are let;
- (d) any writing on an application for a lease intended to signify that the application is granted;

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

"Mortgage deed" includes every instrument whereby for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an agreement, one person transfers or creates to or in favour of another a right over or in respect of specified property, and for the purpose of this Act includes a charge under the laws relating to Land Registration;

"Power of attorney" includes any instrument empowering a specific person to act for and in the name of the person executing it;

"Promissory note" includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

"Periodical gross turnover" means the total amount of money received or receivable by the taxpayer in consideration of sale of goods or services during a specified period determined under the provisions of this Act:"

"Place of business or profession" includes any building or premises where any activity relating to the business or profession as the case may be is carried out including maintenance of books of accounts, documents and records;

"Prescribed manner" means the manner and procedure as prescribed by the regulations made under this Act;

"Profession" includes any vocation carried on with a view to earn living or gains;

"Property" means immovable and movable property of every kind and includes right in such property;

"Public officer" includes any officer appointed by the Government to perform public duties as assigned to him by law or instructions, and also includes any arbitrator or other person having by law or consent of parties authority to receive evidence;

"Receipt" or "Bill of sale" in relation to a transaction of business or profession shall include any note, memorandum, or writing whereby any money, bill of exchange, cheque, or promissory note is acknowledged to have been received or any goods or services are described to have been provided on credit as the case may be;

"Sale" includes exchange and any other modes of transfer of goods and services by one person to the other for consideration;

"Specified country" means any country which the Minister may, by notice in the Gazette, declare to be specified country for the purpose of this Act;

"Stamp Duty" includes any sum payable by way of Duty, Penalty, Fine or any other sum chargeable under this Act;

"Taxpayer" includes every person who is responsible for payment of Stamp Duty or who is subjected to any proceedings under the provisions of this Act, and includes his personal representatives, assigns and attorneys.

PART II

STAMP DUTIES

Charge of Duty

3. (1) Subject to the provisions of subsection (2) of this section, every instrument specified in the First Schedule to this Act, shall be chargeable at the time of conveyance of such instrument with Stamp Duty at the rates specified in the said Schedule;

Provided that the instrument

(a) is executed in Zanzibar, or

(b) if executed outside Zanzibar, relates to any property in Zanzibar or to any transaction, matter or thing done or to be performed in Zanzibar.

Amended by Act No. 6 of 1998, s.8

(2) Every transaction of money in Zanzibar, under the provisions of this Act, shall be chargeable with Stamp Duty at the rates specified in the Second Schedule and in the manner prescribed hereunder.

Inserted by Act No. 5 of 1999, s.7

Provided that stamp duty shall become due and payable for the goods and services not subject to Value Added Tax

Inserted by Act No. 4 of 1998, s. 74

(3) Every person who or a body which has been registered under Part IV of the Value Added Tax Act, 1998 shall on the coming into operation of that Act be exempted from paying tax under subsection (2) of this section.

Inserted by Act No. 13 of 2005, s. 7

(4) No transfer of any property or instrument of ownership in Zanzibar shall be effected by any person until the Commissioner has issued a certificate of no objection.

Amended by Act No. 6 of 2006, s. 13

(5) Notwithstanding the provisions of this Act, the Minister may, by Order published in the Gazette, categorise particular types of business for which a specific rate other than the rate specified under this Act, shall be applicable as stamp duty.

3A [Repealed by Act No. 7 of 2009, s. 71]

3B. [Repealed by Act No. 7 of 2009, s. 71]

3C. [Repealed by Act No. 7 of 2009, s. 71]

3D. [Repealed by Act No. 7 of 2009, s. 71]

3E. [Repealed by Act No. 7 of 2009, s. 71]

3F. [Repealed by Act No. 7 of 2009, s. 71]

**Several
Instruments
Used in a
Single
transaction**

4. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

**Instruments
coming
within several
description**

5. Subject to the provisions of section an instrument so framed as to come within two or more of the descriptions in the First Schedule to this Act shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties;

**Indication of
payment on
the instrument**

6. Except as is provided expressly otherwise in this Act, the Duty with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument by means of a stamp or stamps in such manner as may be prescribed.

**Attestation
And
Cancellation
of stamps**

7. (1) Any instrument chargeable under this Act, shall be presented before the competent Authority for attestation and cancellation of the stamps in the prescribed manner.

(2) Any chargeable instrument which is not executed or presented for attestation as required by this Act in the prescribed manner, shall not create or confer any legal right enforceable in a court of law in favour of any party to such instrument, nor shall it be accepted as an evidence of such transaction, matter or event before any court of law in favour of any such party unless the Stamp Duty is paid on such instrument in accordance with the provisions of this Act.

**Statement of
capital by
companies**

8.-(1) Where any company is to be incorporated in Zanzibar with limited liability or where the nominal share capital of any company so incorporated is to be increased, there shall be delivered as the case may be, to the Registrar of Companies;

- (a) a statement of the amount which is to form the nominal share capital of the company to be incorporated; or
- (b) a statement of the increase of the nominal share capital which may embody the notice of increased capital required by section 63 of the Companies Decree.

*Amended by Act
No. 6 of 2006,
s. 14*

(2) The statements referred to in sub section (1) shall be charged with a Stamp Duty at the rates specified in the First Schedule to this Act.

(3) Any company which is approved under the Zanzibar Investment Promotion and Protection Act, 2004 shall not be required to pay Duty for the project capital notwithstanding the provisions of subsection (1).

**Deemed
Unstamped**

9. Any instrument created in contravention of the provisions of this Act and the Regulations made hereunder shall be deemed to be unstamped.

**Determination
of stamp Duty**

10. (1) When an instrument is presented for attestation and cancellation of stamp in accordance with section 7(1) of this Act, the Competent Authority shall have the right to determine the correct amount of Stamp Duty chargeable on such instrument keeping in view the nature of transaction, the normal market value of the property involved and such other relevant considerations.

*Amended by Act
No.1 of 2006,
s. 40*

(2) If the Stamp Duty already paid on the instrument is found to be inadequate on such determination under subsection (1) the deficiency shall be made good by affixing adequate stamps or in any other prescribed manner whereupon the document shall be attested by the Competent Authority.

(3) If there is any objection to the amount of Stamp Duty determined under subsection (1) an appeal can be lodged with the Zanzibar Tax Appeals Board.

Valuation of

11. (1) Where ad velorem Duty is chargeable to any instrument

Instruments

in accordance with the First schedule to this Act, the value of the instrument for the purpose of charging Duty, shall be determined in the prescribed manner.

(2) Where no specific method of valuation is prescribed for the purpose of subsection (1) the instrument shall be valued at the open market price for the relevant transaction matter, or thing to which the instrument relates.

Exemption

12.(1) Any Duty which is chargeable on conveyance of an instrument or a class of instruments under this Act can be reduced or waived by the Minister on sufficient reasons of public interest by an order in writing.

(2) Without prejudice to the generality of subsection (1), no Duty shall be payable on the following instruments:

- (a) Any instrument executed by or on behalf of or in favour of the Government of Zanzibar where the Duty would have been payable by the government;
- (b) any instrument relating to a Public Charitable or Religious organization on which the Duty would have been payable by such organization;
- (c) any chargeable instrument which is exempt from such payment under any law for the time being in force or under a treaty or an agreement with specified countries to which the Government of Zanzibar is a party.

(3) Minister may make rules and procedures for the exemptions.

PART III**STAMP DUTY ON BUSINESS RECEIPTS**

13. [Repealed by Act No. 7 of 2009, s. 71]

13A. [Repealed by Act No. 7 of 2009, s. 71]

**Payment for
services
rendered in
Zanzibar**

Inserted by Act

be 13B. Notwithstanding the provisions of section 13 of this Act any acknowledgement of a receipt of sum of money of more than one thousand for services to be rendered in Zanzibar a payment

*No. 13 of 2005,
s.9*

of stamp duty of 1.5 percent on the sum shall be paid in Zanzibar.

Registration of Hawker

*Inserted by Act
No. 13 of 2005,
s.9*

13C. (1) Any person who engages in business and does not have a permanent or proper place of business shall, prior to commencement of his business, be duly registered by the Commissioner under the provisions of this Act under such terms and conditions as may be specified.

(2) All application for registration shall be made in the form and manner prescribed in the Regulations.

(3) A person who is registered under the provisions of this section shall be issued with an ID Card as specified in the Regulations.

(4) Notwithstanding the provisions of this section the Minister may specify classes of business to be exempted from the operation of this section.

14. [Repealed by Act No. 7 of 2009, s. 71]

**Composition
agreement**

15. (1) Where any person finds that he is carrying on a business or profession which involves issue of a large number of receipts or bills of sale under section 13 of this Act, he may apply for an agreement of composition with the Commissioner in the prescribed form (SD-1).

(2) The Commissioner after satisfying himself regarding the facts mentioned in the said application on such enquiry as he considers necessary for this purpose, may enter into an agreement of composition with the applicant in the prescribed form (SD-2) whereupon the Stamp Duty shall be payable at the rate prescribed in the Second Schedule to this Act on the periodical gross turnover, sales, or amount of gross receipts as the case may be.

(3) Where an agreement under subsection (2) of this section has been entered into:

- (a) the individual receipts or bills of sale of transactions covered under the provisions of section 14 will not be chargeable separately to Stamp Duty;
- (b) the commissioner may decide the periodicity of more than one month for which the applicant shall be required to file the statement of his gross turnover, sales or receipts as the case may be in the prescribed form (SD-3); and
- (c) the Stamp Duty shall be payable by such person according to his statement within seven working days of the end of the period to which the statement relates in the prescribed manner.

*Amended by
Act No. 6 of 1998,
s.9*

**Authorisation of
Late payment**

*Inserted by
Act No. 13 of 2005,
s.11*

15A. (1) Where any person is registered under this Act by reasons beyond his control is unable to pay any tax, interest or penalty within the time specified under this Act, shall within 30 days of such reasons notify the Commissioner in writing.

(2) If the Commissioner is satisfied that such person is unable to pay the tax, penalty or interest within the prescribed period shall, subject to any other conditions that may be specified under this Act or Regulations, authorise the late payment of such tax, interest or penalty to any other date and he shall notify the person in writing of his decision.

16. [Repealed by Act No. 7 of 2009, s. 71]

17. [Repealed by Act No. 7 of 2009, s. 71]

**Composition
for lump sum
duty
(compounded)**

18. It shall be lawful for the Commissioner to enter into an agreement with a Banking concern or any other person who applies for such agreement for sufficient reasons providing for a compounded duty of an agreed sum of money payable periodically and such other conditions as he considers necessary in the circumstances of the case, in lieu of the Stamp Duty chargeable under this Act for which the Bank or the person as the case may be, is responsible.

19. [Repealed by Act No. 7 of 2009, s. 71]

19A. [Repealed by Act No. 7 of 2009, s. 71]

PART IV

PROVISIONS TO CHECK EVASION OF PAYMENT OF STAMP DUTY

**Impounding of
instrument**

20. A court or any Public Officer before whom an instrument is produced in the course of the performance of his functions, shall examine the instrument to ascertain whether such instrument is duly stamped and attested, and shall if he is satisfied that it is not duly stamped or attested as required under this Act, impound the instrument or cause it to be impounded by any other Public Officer in the prescribed manner.

**Summoning of
instrument**

21. The Commissioner or any officer authorized by him in this behalf may require any person to produce to him any chargeable instrument in possession of such person, and may exercise the powers conferred upon a Public officer by section 20 in relation to any such instrument.

**Duty and
Penalty
on impounded
instruments.**

22.(1) Any instrument impounded under sections 20 or 21 shall be referred to the Competent Authority for:-

- (a) determination of proper Stamp Duty payable on such instrument; and
- (b) determination of the amount of penalty (being not less than half and not exceeding twice the amount of the duty chargeable) payable on the said instrument for failure to comply with the provisions of this Act.

**Bar on
Unstamped
instruments**

(2) The amount of Stamp Duty and penalty determined under subsection (1) shall be payable by the person from whom the instrument was impounded whereupon the instrument shall be attested by the competent authority and released to the person from whom it was impounded.

23. (1) Without prejudice to the generality of section 7(2) no instrument chargeable under this Act, shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive the evidence or shall be acted upon, registered or authenticated by any such person or by any public officer, unless the instrument is duly stamped and attested as required by this Act.

(2) The instrument may be admitted in evidence or be acted upon or registered or authenticated as the case may be, on payment of the Stamp Duty chargeable under this Act together with a penalty of a sum not less than half and not exceeding twice the amount of the duty chargeable on such instrument.

(3) The provisions of section 7(2) and this section shall not prevent the admission of an instrument in evidence;

- (i) in any proceedings for a criminal offence, or
- (ii) if the instrument has been executed by or on behalf of the Government; or
- (iii) if the instrument is exempt from payment of the Stamp Duty Under this Act and is so certified by the Competent Authority.

24. [Repealed by Act No. 7 of 2009, s. 71]

PART V

COLLECTION AND RECOVERY

25. [Repealed by Act No. 7 of 2009, s. 71]

26. [Repealed by Act No. 7 of 2009, s. 71]

27. [Repealed by Act No. 7 of 2009, s. 71]

27A. [Repealed by Act No. 7 of 2009, s. 71]

28. [Repealed by Act No. 7 of 2009, s. 71]

**Certificate
Recovery**

29. (1) Without prejudice to the provisions of section 23 where any amount

through
Court

of Duty, Penalty, Fine or any other sum is due from a taxpayer under this Act and which he fails to pay, the Commissioner may file in a court having Jurisdiction over the area in which the defaulting taxpayer normally resides or carries on his business or profession, a certificate stating: -

- (a) the name and address of the person from whom the said amount is due; and
- (b) the amount due.

(2) Upon such certificate being lodged in such court, the certificate shall be deemed to be a decree passed by such court against the person named in the certificate for payment by him to the Government of the amount stated in the certificate together with interest thereon of ten percent (10%) per month from the date on which the certificate was filed until the date of payment. Every such decree shall be executed in the same manner as any decree passed by the court in a civil suit.

(3) Every certificate filed in a court pursuant to the provisions of subsection (1) shall be conclusive evidence of the truth of the facts stated therein and shall be enforceable by the court notwithstanding that the amount involved exceeded the pecuniary jurisdiction of the Court.

30. [Repealed by Act No. 7 of 2009, s. 71]

PART VII OFFENCES AND PENALTIES

No bar on
Prosecution of
offenders.

31. The taking of proceedings or payment of a penalty under any provision of this Act shall not bar the prosecution of any person who appears to have committed an offence under this Part of the Act.

32. [Repealed by Act No. 7 of 2009, s. 71]

33. [Repealed by Act No. 7 of 2009, s. 71]

PART VII

MISCLLENEOUS PROVISIONS

34. [Repealed by Act No. 7 of 2009, s. 71]

Repeal and saving

35. (1) The Stamp Duty Act 1986 (Act No. 13 of 1986) is hereby repealed.

(2) Notwithstanding the repeal under subsection (1), anything done under the said Act (No. 13 of 1986) which is in force on the effective date shall be deemed to have been made under the provisions of this Act.

***Amended by
Legal Notice No. 29 of 1999***

FIRST SCHEDULE

Type of instrument	Rate of Duty
--------------------	--------------

BANKING OPERATIONS

Bill of exchange	10 T. Shillings for every 1000 Tshs. Of value
Promissory note	- do -
Letter of credit, cheques, letter of license and Protest of bill	100 T. Shillings for every such instrument.

PROPERTY TRANSCATIONS

Agreement relating to sale mortgage, Hypothecation, Pawn, Pledge, Gift, Lease or Settlement of Property.	10. T. Shillings for every 1000 Tsh. of value
Deed of conveyance of property to way of sale, mortgage, Hypothecation, pawn, pledge, gift, lease or settlement.	- do -
Certificate of valuation, instrument of partition, instrument of release or revocation or surrender of transfer of lease, mortgage or settlement of any kind.	- do -
Deed of Trust or Wakf (other than Public charities)	- do -

CORPORATE AFFAIRS

Certificate of shares and Debentures, share warrant, Transfer of shares and Debentures; transfer of shares and debenture and	50/- T. Shillings for every 100/= Tshs. Of value
--	--

statement of capital or increase in capital vide section 8 of the Act and statement of capital or increase in capital (vide section 8 of the Act)

Articles and Memorandum of Association 5000/= T. Shillings for every such instrument.

Later of share allotment of proxy 100/= T. Shillings for every such instrument.

BUSINESS TRANSACTIONS

Deed of Partnership or its dissolution 5000/= T. Shillings for every such instrument.

Agreement or memorandum of agreement relating to business, Delivery order or Warrant of goods. 500/= T. Shillings for every such instrument.

MARINE OPERATIONS

Bottomary bond and responation bond. 10/= T. Shillings for every 1000/= T.sh. of value.

Bill of lading, Note of protest, Charter party, Shipping order or any other instrument executed by the Master of the ship. 500/= T. Shillings for every such instrument

INSURANCE POLICIES

Relating to air or marine voyage, or arrival of goods by any mode of transport, or life insurance. 20/= T. Shillings for every 1000/= T. Shillings of the sum assured.

MISCELLANEOUS

Acknowledgement, award or Bond, 10/= T. Shillings for every 1000/= of value.

Power attorney relating to the sale of property. - do -

Power of attorney for other purposes, Affidavit, deed of 500/= T. Shillings for every such

adoption, divorce, appointment in instrument.
execution of power and deed of
cancellation.

Administration bond, deed of
composition, poll deed, indemnity - do -
bond, customs security.

Copy or extract, counterpart or
duplicated, Notorial Act, attested
instrument, any note or - do -
memorandum or instrument other
than described above in this
schedule.

SECOND SCHEDULE

Type of instrument	Rate of Duty:
Receipt or Bill of Sale composition agreement under section 15 (2) of the Act.	15/- T. Shillings for every 1000 T.shs (1.5%) of the gross turn over, gross sales, or gross receipt of money (for sale of Goods or services)

Passed in the House of Representatives on 15th October, 1996

(KHAMIS JUMA CHANDE)

Clerk of the House Representatives of Zanzibar