

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

**TAX CONSULTANTS' REGULATIONS, 2017  
ARRANGEMENT OF REGULATIONS**

**REGULATION**

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20. Offences.

“Tax Consultant” means a person registered as Tax Consultant under these Regulations;

“Tax consultant license” means a license issued by the Commissioner under these Regulations;

“Tax consultancy services” include tax auditing, tax accounting, filling of tax return, preparing and filing documents, corresponding and communicating with the tax authority in all tax issues, payment, appeal process, tax case hearing and other related tax matters;

“Zanzibar Board of Accountants and Auditors” means the Board which has been established by the Minister responsible for finance.

## PART TWO PROCEDURES FOR LICENCE

3.-(1) A person who intends:

- (a) to practice or provide Tax Consultancy services; or
- (b) to be a Tax Preparer,

shall apply for licence to the Commissioner.

(2) Application for a licence shall be made in the format provided in Form TAPA 3001 to these Regulations.

(3) Application for a licence for a Tax Consultant shall be submitted with the following:

- (a)(i) Accountants and Auditors, an approval from the Zanzibar Board of Accountants and Auditors or any other body as determined by the Minister;
- (ii) Others, an approval from their professional bodies;
- \* (b) copy of Certificate of Registration of a practicing firm in Zanzibar;

Licence  
for tax  
consultant  
and tax  
preparer.

(8) Application for renewal of a licence shall be made in the format provided on Form TAPA 3002 to these Regulations.

4.-(1) The Commissioner may, upon receiving application, grant or refuse to grant a licence. Grant or refusal to grant a licence.

(2) The Commissioner shall not grant a licence to the applicant who:

(a) fails to comply with the provisions of regulation 3 of these Regulations;

(b) has been convicted of an offence involving dishonesty, fraud or the breach of code of professional ethics.

(3) Subject to sub regulation (2), the Commissioner shall notify the applicant in writing on his refusal to grant a licence and reasons for such refusal.

5.-(1) A foreign individual who wishes to conduct Tax Consultancy services shall apply for a licence to the Commissioner. Foreign tax consultant.

(2) A foreign individual applying for a licence under sub regulation (1) of this regulation shall attach with an application for a licence the following:

(a) academic certificates;

(b) approval from the Zanzibar Board of Accountants and Auditors;

(c) approval from a professional body in Zanzibar;

(d) a letter of no objection of the firm in which he will be practicing;

(e) a non refundable application fee of USD 700 or equivalent in Tanzania Shillings.

6.-(1) A tax consultant shall have the minimum academic qualification of a bachelor's degree or its equivalent from a recognized university or Institution in taxation, accountancy, finance, financial management, Academic qualifications.

8.-(1) Subject to the provisions of these Regulations, the Commissioner may cancel or revoke any license if the licensee:

Cancellation  
or  
revocation  
of license.

- (a) fails to comply with the provisions of these Regulations;
- (b) misbehaves or has professional misconduct;
- (c) practices contrary to requirement for registration;
- (d) advises or assists a taxable person, incompetently or misrepresenting of facts or material which minimize tax liability;
- (e) provides false or misleading information;
- (f) makes claims of an amount liable by using fictitious tax invoices;
- (g) obtains or attempts to obtain a license as a Tax Consultant by any fraudulent representation;
- (h) removed from an office of trust on account of misconduct;
- (i) convicted of theft, fraud, forgery, or furnishing a forged document or perjury and sentenced in respect thereof to imprisonment; or
- (j) has been convicted of any taxation offence during previous three (3) years or the person is under sentence or imprisonment for such offence.

(2) If the licensee is disqualified by the professional body, the disqualification shall apply mutatis mutandis in licensing the person under these Regulations.

(3) The Commissioner may report any cancellation of licence to any authority or professional body as he considers necessary, in whatever manner he considers appropriate.

**PART THREE  
DUTIES AND OBLIGATIONS**

11.-(1) Tax Consultant shall have the following duties and responsibilities to: Duties of  
the tax  
consultant.

- (a) reprepare tax returns honestly and competently, true and accurately;
- (b) conduct daily management of taxpayers' account;
- (c) file and submit tax return;
- (d) prepare and file necessary documents with the Tax Authority in Zanzibar for a taxpayer;
- (e) represent taxpayers during audit, objection or appeals process;
- (f) keep up to date with the change of tax laws and practice;
- (g) act professionally in dealing with the clients including tax officials;
- (h) advise or assist a taxable person in tax matters;
- (i) communicate with the tax authority for a taxpayer, regarding the taxpayer's rights, privileges, or liabilities under laws and regulations administered by the Tax Authority in Zanzibar;
- (j) represent a taxpayer at conferences, hearings, or meetings with the Tax Authority in Zanzibar; and
- (k) affix his signature on the return prepared by him.

(2) A taxpayer shall submit a confirmation letter of appointment a termination of a Tax Consultant and once the Tax Consultant ceases to

(3) A tax payer shall submit a commissioner his appointment or termination of Tax Preparer in writing within twenty one (21) days of such appointment or termination as the case may be.

Nothing in these Regulations shall relieve a tax payer of his obligation under the Act and Regulations or any acts done or committed to be done by his Tax Consultant.

14. Subject to the provisions of these Regulations, the Commissioner shall have the following obligations to:

Obligations of the Commissioner.

- (a) approve or disapprove the application related to these Regulations; and.
- (b) provide information on any changes of tax laws or regulations;.

15. A tax consultancy firm shall not be recognized to provide tax consultancy services unless such firm has:

Recognized firm.

- (a) been registered under section 5 of the Act;
- (b) at least one person who has the criteria required to be registered as a Tax Consultant registered under the provisions of these Regulations;

16. For the purposes of these Regulations, a Tax Consultant and Tax Preparer shall have the following obligations to:

Obligation of tax consultants and tax preparer.

- (a) ensure a high standard of tax compliance and representation;
- (b) ensure all work performed are efficient and comprehensive to the nature of his professionalism;
- (c) practice in accordance with existing tax legislations and regulations.

17. A Tax Consultant and a tax Preparer shall observe the following ethics:

Ethics.

## (a) integrity:

- (i) be well mannered, honest, sincere and truthful, always giving full co-operation when dealing with the tax authority; and shall furnish only information which, to the best of his knowledge and belief, is correct in handling the case of his client;
- (ii) refrain from using information acquired in the course of his work for the purpose other than the provision of consultancy services to the taxpayer;
- (iii) accurately inform or advise his client on the progress of the client's case;
- (iv) not misuse any monies entrusted by his client for purposes of the payment of tax;

## (b) competency:

- (i) always strive for professional competency and exhibit a high degree of skill in discharging duties and shall therefore be conversant with the tax laws and practices and constantly ensure that his technical knowledge is up-to-date;
- (ii) to the best of his ability, ensure that all returns and tax computations submitted are properly completed with the required supporting statements and schedules, and such submissions are in compliance with the guidelines issued by the Commissioner;
- (iii) undertake cases that are within his experience and capability.
- (iv) In making appeals against any assessment or decision, proper care shall be taken to ensure that such appeals are based on valid grounds;
- (v) to give prompt and complete replies to enquiries from the tax authority.

(c) professional advice:

- (i) impress upon his clients the various obligations and duties as taxpayers under the tax laws and educate the clients on the importance of maintaining proper records of all transactions especially in business cases;
- (ii) advance the clients according to tax and accountant profession and best practice;
- (iii) the tax consultant shall also advise clients of the necessity to make sufficient provisions for payment of tax as well as the importance of keeping to the installment plans for payment of tax so as to avoid late payment penalties;

(d) general:

Apart from the code of ethics mentioned under this regulation, a tax consultant or a tax preparer shall also observe the following, to:

- (i) quote the approval number indicating their registration on all correspondence with the Commissioner;
- (ii) inform the Commissioner when they cease to act on behalf of any particular client;
- (iii) make sure that returns and accounts ought to be timely lodged and tax payable be settled within the time allowed.

**18.** A taxpayer's return and all other correspondences for any services rendered to the taxpayer for the purposes of the Zanzibar Revenue Board shall be endorsed by:

Correspondence and returns.

- (a) the name, business name and address of the tax consultant or the tax preparer;
- (b) the date of preparation;
- (c) the signature and rubber stamp of the tax consultant or the tax preparer;



- (d) the valid email address current in use of the Tax Consultant or the tax preparer; and
- (e) the location of a place of business.

Prohibited acts to tax consultant and tax preparer.

**19.-(1)** A tax consultant or tax preparer registered under these Regulations shall not be allowed to:

- (a) give out the registration licence to another person for practicing tax consultant or tax preparer;
- (b) present or attempt to use the licence of another person;
- (c) attempt to use a cancelled, lapsed or revoked licence;
- (d) engage in dishonesty, fraud or deceptions relating to the preparation of tax returns and any other transaction.
- (e) unreasonably delay the prompt disposition of any matter before the Zanzibar Revenue Board.

**(2)** A tax consultant shall not knowingly, directly or indirectly, do the following, to:

- (a) employ or accept assistance from any person who is under disbarment or suspension from practice before the Zanzibar Revenue Board.
- (b) aid and abet another person to practice during a period of suspension, disbarment, or ineligibility;
- (c) directly or indirectly, attempt to influence the Zanzibar Revenue Board's employees for taking official action by the use of threats, false accusations, duress or coercion, or by offering gifts, favours, or any special inducements;
- (d) engage in any matter in which he has a conflict of interest.

**PART FOUR  
OFFENCES**

20.- (1) A person who:

Offences.

- (a) renders a tax consultant services or a Tax Preparer while he is not licensed or his licensed has been expired, cancelled or revoked under these Regulations, commits an offence and upon conviction, is liable to a fine of not less than Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;
- (b) engages an unlicensed tax consultant or a tax preparer to practice, commits an offence and upon conviction, is liable to a fine of One Hundred Thousand (100,000) Tanzania Shillings or to imprisonment for a term of three months or both such fine and imprisonment;
- (c) operates as a tax consultant or tax preparer after the expiry of the period prescribed in the licence without renewal his license, commits an offence and upon conviction, is liable to a fine of Two Hundred Thousand (200,000) Tanzania Shillings or to imprisonment for a term of three months or both such fine and imprisonment;
- (d) performs the following without exercising due diligence:
  - (i) preparing or assisting in the preparing, approving, and submission of tax returns, affidavit, and other documents relating to tax matters;
  - (ii) determining the reasonability of oral or written representations made to him by clients relating to tax matters; or

- (h) commits a breach of any Rule or Code of Ethics prescribed under these Regulations, commits an offence and upon conviction is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of six months or both such fine and imprisonment;
- (i) unlawfully, fails to account for, or unreasonably delays to account any money received for or on behalf of a client or any other person when called upon to do so, commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;;
- (j) fails to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Association or any other person which requires a reply or a response, commits an offence and upon conviction, is liable to a fine of Five Hundred Thousand (500,000) Tanzania Shillings but not exceeding Two Million (2,000,000) Tanzania Shillings or to imprisonment for a term of three months or both such fine and imprisonment;
- (k) if his advice or assistance in preparing the tax return results in an understatement of another person's tax liability, commits an offence and upon conviction, is liable to a fine of Two Million (2,000,000) Tanzania Shillings but not exceeding Ten Million (10,000,000) Tanzania Shillings or to imprisonment for a term of one year or both such fine and imprisonment;

(2) The Commissioner upon approval of such conducts shall direct the Public Accountancy Board to take further action against such person.

Date of birth..... Nationality:.....

- 3. TIN:..... Registration No.....
- 4. Location..... Street..... Region.....
- 5. Place of business where service will be rendered/is rendered  
Premises on House/Plot No: .....Block .....Location/  
Street.....  
Region/Town.....

**ACADEMIC QUALIFICATIONS**

Name of Schools, Universities or other Institutions	From	To	Name of Examining Body	Degree, Diploma, Certificate	Class/ Division Attained	Year

**PRACTICAL TRAINING AND EXPERIENCE BEFORE QUALIFYING**

<b>Name and Address of Organization</b>	<b>From</b>	<b>To</b>	<b>Position Held</b>	<b>Nature of Training and Experience</b>

I hereby declare that the foregoing statements are true and correct in every respect.

Applicant's Signature.....Date.....



**ZANZIBAR REVENUE BOARD**

**APPLICATION FOR RENEWAL OF AS TAX CONSULTANT  
OR TAX PREPARER LICENCE  
[Made under Regulation 7(4)]**

I..... do hereby apply for renewal of the Tax  
Consultant/Preparer Practicing Certificate last issued  
on..... and I hereby further Declare as under:-

1. Name of the firm and address.....  
.....
2. Last Certificate Number.....  
.....
3. Location of business premises.....  
.....
- \*4. (a) I am the sole proprietor of the firm/ in partnership with.....  
.....  
(b) Operating as partners (state name(s) of partner(s)) .....  
.....
- \*5. My/our Banker.....  
.....
6. In the year ending 31<sup>st</sup> December, 20.....  
I/We\* operated on Business License No.....  
Issued on.....  
In the period up to 31<sup>st</sup> December, 20.....  
I/We dealt with the following clients.....  
.....

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Note

- (1) The renewal application form to be supported with payment of renewal fees Tshs. 100,000/= and a photocopy of the applicant's valid certificate of practice from NBAA or any Board approved in Zanzibar.
- (2) \*Indicate whichever appropriate.

**FOR OFFICIAL USE ONLY**

Date Received:.....

Receipt No:.....Date.....

Commissioner's Recommendation:.....

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.....

.....

Signature.....Date.....

Signed this 9<sup>th</sup> day of August of 2017.

**ZANZIBAR**  
**February, 2017**

**(DR. KHALID SALUM MOHAMED)**  
**MINISTER FOR FINANCE AND PLANNING**  
**ZANZIBAR**