

**ACT NO. 9 OF 2015**

**PART SEVEN**

**INFRASTRUCTURE TAX**

Short title and Commencement.	1. This Act may be cited as the Finance (Public Revenue Management) Act, 2015 and shall come into operation immediately after being assented to by the President.																
	<p>20. -(1) There shall be a tax to be known as the “infrastructure tax” imposed In Zanzibar at the rates respectively specified in this Act.</p> <p>(2) In this section “infrastructure tax” means a tax which shall be collected and allocated to be infrastructure services in Zanzibar.</p> <p>(3) For the purpose of this Act, the sources of Infrastructure tax shall be:-</p> <table border="1" data-bbox="505 842 1398 1619"><thead><tr><th data-bbox="505 842 951 877"><b>Items</b></th><th data-bbox="951 842 1398 877"><b>Rate</b></th></tr></thead><tbody><tr><td data-bbox="505 877 951 1024">Guest stayed in any hotel resides in Zanzibar.</td><td data-bbox="951 877 1398 1024">USD 1 or its equivalent in Tanzania Shillings per person per day (<i>inserted by Act No. 1 of 2016 sec. 20</i>)</td></tr><tr><td data-bbox="505 1024 951 1136">Passenger embarking from sea port in Zanzibar to another seaport in Zanzibar.</td><td data-bbox="951 1024 1398 1136">TZS 1000 per person.</td></tr><tr><td data-bbox="505 1136 951 1247">Passenger embarking from the sea Port in Zanzibar to another sea port in Tanzania.</td><td data-bbox="951 1136 1398 1247">TZS 2000 per person.</td></tr><tr><td data-bbox="505 1247 951 1358">Every passenger embarking from the airports to destination in United Republic of Tanzania.</td><td data-bbox="951 1247 1398 1358">TZS 2000 per person.</td></tr><tr><td data-bbox="505 1358 951 1470">Petroleum products (a) Diesel (b) Petrol</td><td data-bbox="951 1358 1398 1470">TZS. 100 per litre.</td></tr><tr><td data-bbox="505 1470 951 1541">Any person purchases electricity supply.</td><td data-bbox="951 1470 1398 1541">2% of the supply net value.</td></tr><tr><td data-bbox="505 1541 951 1619">Collection of trade levy.</td><td data-bbox="951 1541 1398 1619">60% of the total collection.</td></tr></tbody></table> <p>(4) The words used in infrastructure tax shall have the same meaning as assigned to them in the tax laws.</p> <p>(5) The Minister responsible for Finance may, by order published in the Gazette, amend, vary, add to or replace the sourced and rates of infrastructure tax.</p>	<b>Items</b>	<b>Rate</b>	Guest stayed in any hotel resides in Zanzibar.	USD 1 or its equivalent in Tanzania Shillings per person per day ( <i>inserted by Act No. 1 of 2016 sec. 20</i> )	Passenger embarking from sea port in Zanzibar to another seaport in Zanzibar.	TZS 1000 per person.	Passenger embarking from the sea Port in Zanzibar to another sea port in Tanzania.	TZS 2000 per person.	Every passenger embarking from the airports to destination in United Republic of Tanzania.	TZS 2000 per person.	Petroleum products (a) Diesel (b) Petrol	TZS. 100 per litre.	Any person purchases electricity supply.	2% of the supply net value.	Collection of trade levy.	60% of the total collection.
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	<p>(6) Every order made under subsection (5) shall be submitted for the approval and by Resolution of the House of Representatives within fourteen days of the order being made, or, if the House of Representatives is not meeting, within fifteen days after the next meeting starts.</p> <p>(7) If such order is not approved by the House of Representatives within the time specified in subsection (6) of this section or disapproved by House of Representatives, the order shall there upon either expires forthwith or ceases to have effect, as the case may be, but without prejudice to anything done or purported to be done under the order.</p>
Administration of Infrastructure tax.	21. Subject to the provisions of this Act, the provisions of the Tax Administration Procedures and other tax laws shall apply mutatis mutandis to assessment, collection and payment of infrastructure taxes.
Power of the Minister.	<p>22. –(1) Subject to the provisions of the Public Finance Act relating to special funds, the Minister shall provide for the establishment and management of infrastructure tax fund.</p> <p>(2) The Minister may make Regulations for any matter relating to infrastructure tax including:</p> <p>(a) The manner of making and determination of the tax;</p>

**PASSED** by the House of Representatives on 19<sup>th</sup> May, 2015.

**YAHYA KHAMIS HAMAD**  
**CLERK OF THE HOUSE OF REPRESENTATIVES ZANZIBAR**