

THE PROPERTY TAX ACT

NO. 14 OF 2008

(PRINCIPAL LEGISLATION)

(THE REVISED EDITION OF 2024)

(This edition of the Property Tax Act No. 14 of 2008, incorporates and consolidates all amendments made in the Act since its commencement up to June, 2024 for easy reference of the Act)

ACT NO. 14 OF 2008
THE PROPERTY TAX ACT, 2008

**AN ACT MAKE PROVISIONS FOR THE IMPOSITION
OF A TAX TO BE KNOWN AS PROPERTY TAX AND
OTHER MATTERS CONNECTED
THEREWITH**

THE PROPERTY TAX ACT, NO. 14 OF 2008

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ACT NO. 14 OF 2008

I ASSENT

(AMANI ABEID KARUME)

PRESIDENT OF ZANZIBAR

AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL

31st December, 2008

**AN ACT MAKE PROVISIONS FOR THE IMPOSITION
OF A TAX TO BE KNOWN AS PROPERTY TAX AND
OTHER MATTERS CONNECTED
THEREWITH**

ENACTED by the House of Representatives of Zanzibar.

PART I

PRELIMINARY PROVISIONS

short title and
commencement.

1. This Act may be cited as the Property Tax Act, 2008 and shall come into operation on such date as the Minister may, by notice in the Gazette appoint.

Application.
Interpretation.

2. This Act shall apply to the taxable area as may be declared by the Minister.

3. In this Act, unless the context otherwise requires-

“Board” means the Zanzibar Revenue Board established under Act No. 7 of 1996;

“Commissioner” means the Commissioner of Zanzibar Revenue Board appointed under the Zanzibar Revenue Board Act, No. 7 of 1996;

“dollar” means the currency of United States of America;

“general rate” means a rate made and levied over the whole area within Zanzibar other than specified area for the purpose of special rate;

“Government” means the Revolutionary Government of Zanzibar;

“Market Value” means the amount for which immovable Property may be sold or purchased in an open market transaction on the date of valuation;

“Improvement” means enhancement of value of the whole or any part of a property which is capable of beneficial use of occupation and which is of a sufficiently permanent nature as normally to pass with land on disposition;

“Minister” means the Minister for the time being responsible for finance;

“Occupier” means any person in actual occupation of a taxable property;

“Owner” in relation to any property, means the person holding or deemed by any law to be a holding such property under a right of occupancy, and includes any person claiming or holding himself out as being the owner and entitled to a right of occupancy in respect of the property, or in the case where the owner of such property cannot be found, the person in actual occupation of such property;

“Person” includes a company, an individual or association or body of persons, whether corporate or unincorporated;

“Public place” means street, square, park, recreation ground, garden, commonage or open space which:

(a) is vested by deed of title or by any law in Government;
or

(b) the public has right to use without charge;

“Property” means any building, structure, or erection of an immovable nature;

“Rate” means a specified percent under section 6 or 7 of this Act, which is used to determine property tax on the basis of the value of a property;

“Replacement cost” means, in relation to buildings, structures, and other development, the amount which it would cost, at the time when the premises are being valued to provide all the buildings, structures and other developments as they were when new if the premises consisted of an undeveloped site;

“Right of occupancy” shall have the meaning assigned to the expression by section 2 of the Land Tenure Act No. 12 of 1992; and includes any tenure

which is deemed by any law to be a right of occupancy;

“roll” means valuation roll compiled in accordance with the provisions of this Act;

“special rate” means a rate made and levied over a specified area or property;

“tax” means taxes payable under this Act and includes penalty, interest, collection, charge or costs allowed in legal proceedings;

“taxpayer” means any person required to pay tax under this Act;

“taxable area” means the whole area of a district, council or part thereof comprising of ratable properties;

“taxable property” means a property in respect of which the owner is not wholly exempted from the payment of tax under section 28 of this Act;

“taxable value” means the market value of rateable property;

“time of valuation means-

(a) in relation to a roll, the date of the passing of the resolution causing the roll to be made;

(b) in relation to a supplementary roll, the time of valuation of the roll of which it shall form part in accordance with the provision of this Act;

“Valuer” means a competent person in the valuation of immovable property appointed by the Commissioner for the purpose of determining value of property under this Act;

“value of property” means the market value of a property or where the market value cannot be ascertained, the replacement cost of the building or structure;

“Zanzibar Tax Appeals Board or Tribunal” means a Board or Tribunal established under Zanzibar Tax Appeals Board Act No.1 of 2006, to resolve dispute arising under the laws administered by the Zanzibar Revenue Board;

PART II

TAXING OF IMMOVABLE PROPERTY

Imposition of property tax.

4. -(1) There shall be charged in accordance with the provisions of this Act, a tax to be known as Property Tax on all properties situated in a taxable area.

(2) For the purpose of this Act, every owner of a taxable property shall be a

taxpayer of the property tax payable in accordance with the provisions of this Act.

Taxing
Authority.

5. The Board shall be the taxing Authority and no authority other than the Board, shall have the powers to make or levy property tax in Zanzibar.

General rate.

6. The Commissioner shall, subject to the provisions of this Act, assess and levy a general rate upon all immovable property within Zanzibar at the following rates:

(a) 0.1 percent of the value of residential property;

(b) 0.2 percent of the value of business property.

Special rate.

7. -(1) Notwithstanding the provisions of section 6 of this Act, the Commissioner may, in consultation with the Minister, assess and levy a special rate, which may be higher or lower than the general rate, upon specified categories of residential or nonresidential immovable property.

(2) Prior to assessing a rate under this section, the Commissioner shall specify the categories of property that will be subject to special rating, and shall submit such proposed categorization, together with the reason thereof to the Minister for his decision.

(3) Where the Minister approves the application of a special rate under this section, the Commissioner shall give notice of such proposed categorization, together with the reasons as stated by the Minister, in the Gazette and at least twice in two daily newspaper circulating in Zanzibar.

(4) The Commissioner shall give due consideration to any representation received within thirty days of publication of the notice referred to under subsection (3) of this section.

Minister to
specify property
or category of
property

7A.(1) Notwithstanding the provisions of section 6 and 7 of this Act, the Minister may, upon prior approval of Revolutionary Council and by Order Published in the Gazette, specify the property or Categories of properties that will be subject to specific amount of property tax and the specific amount payable.

*Amended by Act
No.12 of 2020 s.
21*

(2) Subject to the provisions of subsection (1) of this section, the Commissioner shall collect specific amount of property tax as determined by the Minister.

Taxable value to
be replacement
cost.

8. For the purpose of this section the taxable value of a property shall be the market value of the property or where the market value cannot be ascertained the rateable value shall be replacement cost.

Refund where
property
demolished.

9. Where it is shown to the satisfaction of the Commissioner that any assessed property or any part thereof has been demolished or removed, the Commissioner shall, on the application of the taxpayer who has paid the tax payable in respect of such property, order to be refunded to that taxpayer such proportion of the amount paid as the Commissioner may deem fit having regard to all the circumstances.

PART III

PAYMENT OF TAX AND RECOVERY PROCEDURES

Duty to pay tax.

10. -(1) It shall be the responsibility of every taxpayer to pay the tax to the Board in accordance with this Act.

*Amended by Act
No .4 of 2024
section 14.*

(2) Except as otherwise provided in this Act or by the Commissioner, the tax shall become due and payable on or before, thirty first day of December each year.

(3) If the date of payment of tax due referred to under this section is a public holiday, the payment shall be made on the last working day before such date.

(4) Upon application in writing by a taxpayer, the Commissioner may, where good cause or sufficient reasons are shown by such taxpayer, extend the period within which payment required under this Act is to be made.

(5) Notwithstanding the provisions of this section, the tax payable by any investor as defined under any legislation relating to investment in Zanzibar, shall become due and payable three years from the date of commencement of construction or on the date of completion of construction, whichever is earlier.

Failure to Pay
Tax.

11. -(1) Any taxpayer who fails to pay tax within the time allowed under this Act, shall pay a penalty of the equivalent of One Hundred Dollars in Shillings or fifty percent of the unpaid tax in respect of the year that the tax is not paid, whichever is greater and a further penalty of the equivalent of Two Hundred Dollars in shillings or fifty-percent of the tax which remains unpaid, whichever is greater, shall be payable for each year or part thereafter.

(2) A penalty prescribed under this section shall be payable immediately on receipt of a notice in writing issued by the Commissioner.

(3) The imposition or payment of a penalty under this section does not affect any liability of the person to pay any interest or penalty elsewhere prescribed in this Act.

Tax as a debt
Due to the
Government.

12. Any amount of tax, penalty, interest, fine or any other sum payable by any taxpayer under this Act, shall be a debt due to the Government and shall be recovered in the manner provided under this Act.

Tax to be a
charge on
Property.

13. Any tax due in respect of any property shall, until paid, be a charge on the property, and that charge shall have priority over all other claim against the property.

Demand Notice.

14. -(1) If any taxpayer fails to pay tax within the time allowed under this Act, the Commissioner may issue demand notice requiring him to pay the amount due within fourteen days from the date of such demand notice which shall also inform him the legal actions that may be taken by the Commissioner in recovering the tax due.

(2) If, after such demand notice, such taxpayer fails to pay such tax, it shall be

lawful for the Commissioner to take further legal actions under this Act, in recovering the tax due.

(3) Notwithstanding anything contained in this Act, the Commissioner may, at his discretion, recover the sum due from any taxpayer by civil action without further demand notice.

Interest on
unpaid Tax.

15. -(1) Where any amount of tax, including any penalties imposed under this Act, remains unpaid after the due date prescribed in this Act or its regulations, interest at the rate prescribed in subsection (2) of this section, shall be payable to the Commissioner or the amount for the time being due and unpaid.

(2) The rate of interest to be charged under subsection (1) of this section shall be the commercial bank lending rate of central bank together with a further five percent per annum.

(3) The interest payable under this section shall, while it remains unpaid, attract interest as if it formed part of the tax unpaid.

(4) The interest payable under this section shall be compounded at the end of each year, or part thereof, during which the tax, and any interest due, remains unpaid, unless the Minister prescribes otherwise in regulations.

Compounding
of Offence.

16. The Commissioner may, where he is satisfied that any person has committed an offence under this Act or any Regulations made under this Act, compound such offence by requiring such person to make payment of a sum of money which shall not less than half of the maximum fine prescribed for such offence.

Recovery from
third party.

17. -(1) Where any tax, interest or penalty due remains unpaid from any taxpayer, the Commissioner may, if he has knowledge or suspects that:-

(a) any other person is or will be liable to make any payment to such taxpayer; or

(b) a bank, credit union, trust corporation, loan corporation or other similar person (in this section referred to as the “institution”) will lend or advance money to, or make a payment on behalf of, or make a payment in respect of a negotiable instrument issued by such taxpayer who is indebted to the institution and who has granted security in respect of the indebtedness; or

(c) any person other than an institution will lend or advance money to, or make payment on behalf of, such taxpayer who is employed by, or is engaged in providing services or property to such person; or

(d) any person holds money on account of such taxpayer; by a written notice, require the person or institution to pay the money otherwise payable to such taxpayer, in whole or in part to the Commissioner as is sufficient to discharge the tax, interest or penalty due from the taxpayer in the manner directed by the Commissioner.

(2) In exercising the powers under subsection (1) of this section, The Commissioner may:-

- (a) ask any person or institution referred to under sub section(1)of this section to give clear explanation of any money which is due or accruing or may become due to the taxpayer or payable by any person on behalf of the taxpayer; and
- (b) send a notification letter to the taxpayer informing him the decision of the Commissioner;

(3)The receipt of the Commissioner for money paid under this section shall be a good and sufficient discharge of the amount owing by the taxpayer to the extent of that payment.

Distress.

18. -(1) The Commissioner may recover unpaid tax, penalty or interest by distress proceeding against the property of the taxpayer.

(2) In exercising the powers referred under subsection (1) the Commissioner shall issue an order in writing, specifying the property of the taxpayer against whose the proceedings are authorized, the location of the property, and the tax liability to which proceedings relate; and may require a police officer to be present while the distress is being executed.

(3) For the purposes of executing distress under this section, the Commissioner may at any time enter any house or premises described in the order authorizing the distress proceedings.

(4) Property upon which a distress is levied under this section other than perishable goods, shall be kept for ten days either at the premises where the distress was levied or at such other place as the Commissioner may consider appropriate, at the cost of the taxpayer.

(5) Where the taxpayer does not pay the tax due, together with the cost of the distress:-

- (a) In the case of perishable goods, within such period as the Commissioner consider reasonable having regard to the condition of the goods; or
- (b) In any other case, within ten days after the distress is levied, the property distressed upon may be sold by public auction, or in such other manner as the Commissioner may direct.

(6) The proceed of sale under subsection (5) of this section, shall be applied towards payment of those cost and any further cost of or incidental, to the sale, and the surplus, if any shall be applied towards payment of the amount due, the balance, if any, shall be paid to the taxpayer, after deduction of any further tax or interest by then due from him.

Balance a debt due.		(7) for the purpose of this section, property includes movable property.
		19. Nothing in this Act shall preclude the Commissioner from any proceedings with respect to any balance owed if the proceeds of the distress are not sufficient to meet the costs of the distress and the tax due.
Evidence of Tax.	of	20. In any proceedings to levy or recover rates or consequent on the levying or recovering of any tax under the provisions of this Act, the rolls and tax books or other lawful records of the Board and all entries made therein as required by this Act, including genuine extracts or certified copies thereof, shall upon production thereof, be prima facie evidence of such tax.
Certification for transfer of immovable property.	of	21. -(1) A transfer of any property in Zanzibar shall not be registered by Registrar General or Registrar of Land until it has been exhibited by a certificate of the Commissioner, that all taxes payable in respect of the property have been paid.
		(2) The certificate referred to in subsection (1) of this section shall also cover any amount owing to the Board by the owner by way of any fees or charges which may be payable under any other law.
Duty of occupier to supply information.	to	22. -(1) the Commissioner may require the occupier of a property to provide the name and address of the lease holder of such property, or the name and address of the person to whom the occupier pays any rent.

(2) If such occupier refuses to provide such information or provides false information, commits an offence and upon conviction, is liable to a fine not exceeding the equivalent of One Hundred Dollars in shillings or to imprisonment for a term not exceeding six months, or to both.

PART IV

APPOINTMENT AND POWERS OF VALUER

Appointment of Valuer.		23. -(1) The Commissioner shall, subject to this Act appoint a valuer, whether or not a full time officer of the Board, who shall be responsible for the preparation of a roll or supplementary roll of all ratable properties within Zanzibar.
		(2) For the purposes of assessing the tax, the Commissioner shall from time, but not less than once in every five years, or such longer period as the Minister may approve, cause a valuation to be made of all property within Zanzibar and cause a valuation roll or supplementary roll to be prepared by the valuer.
Declaration of Valuer.	of	24. Every valuer shall make a declaration before the Commissioner for Oath in the terms set out in the schedule to this Act, and such declaration shall be lodged with and preserved by the Commissioner and a copy kept with each valuation roll after it has been prepared.
Powers of Valuer.	of	25. The Valuer or any person assisting him may:- (a) for the purpose of preparing or checking an entry in roll or supplementary roll, or for the purposes of assessing or levying any tax, enter into or upon any ratable property at any reasonable hour in the daytime and survey or inspect such property; provided that a one week notice is given to the

owner for such visit.

- (b) serve a notice by delivery or prepaid registered post on an owner or any person in apparent occupation or charge of any taxable property, requiring the owner or such person to make a return containing such particulars as may reasonably be required to enable him to correctly value such property;
- (c) put an owner or any person in apparent occupation or charge of any taxable property, questions on all such matters as may be necessary to enable him to correct value of such property.

Offences.

26. Any person who:-

- (a) obstruct any authorized officer or refuses access to the taxable property in contravention of the provisions of this Act
- (b) fails to make a return in contravention of the provisions of paragraph (b) of section 25 of this Act;
- (c) refuses to answer any question lawfully put to him by a valuer or any person assisting him.
- (d) Provides false information in answer to any questions lawfully put to him or in any return submitted under paragraph (b) of section 25, of this Act;
- (e) Commits or attempts to commit breach of any provision of this Act or any regulation made there under;

Commits an offence and shall upon conviction be liable to a fine not exceeding the equivalent of One Hundred Dollars in shillings or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

**PART V
VALUATION**

Declaration of taxable areas.

27. Subject to the provisions of this Act, the Minister may, for the purpose of taxing assessment, by an order published in the Gazette-

- (a) declare any area within Zanzibar to be a taxable area;

- (b) alter the area of any taxable area.

Exemption from Tax.

28. All properties within a taxable area shall be taxable property, subject to the following exemption from taxation: -

Amended by Act No. 3 of 2023, section 17

- (a) property owned and used by the government for its operational purposes other than property used for business purposes;

- (b) property of any public utility undertaking used wholly for the storage or processing or distribution of public water supplies, or the collection or treatment or disposal of water-borne sewerage or solid waste;

- (c) property used for public worship;

- (d) public libraries and public museum;
- (e) cemeteries and crematoria;
- (f) civil and military aerodromes;
- (g) properties comprising land laid out and used sporting purposes;
- (h) hospital, health clinic or school;
- (i) any public place as defined in section 3 of this Act;
- (j) property owned by foreign governments and used for diplomatic purposes;
- (k) any category of property that the Minister may, by order published in the Gazette, declare not to be taxable property;
- (l) property which has market value of not exceeding fifty million shilling (50,000,000/=)

(2) Notwithstanding the provisions of this Act, the Minister shall have power to exempt all or any amount of property tax to any taxable person, if it is certified before him that, such a taxable person is incapable to pay all taxes of a taxable property.

Condition for exemption from Tax.

29. -(1) Exemption from taxes shall not be granted in respect of any property by virtue of section 28 of this Act.

- (a) if the use of such property has one of its objectives, the private pecuniary profit of any person;
- (b) if any rent is paid to the owner, lessee or occupier of such property;
or
- (c) where such property is used for the residential purposes of members of the staff of any institution referred therein;
- (d) if such property is used by the owner apart from that a residential property and it has a taxable value.

(2) If property is used for any purpose other than a purpose hereby exempted, tax shall be payable, or such portion thereof so used, at the rate proportionate to the period of such use.

(3) Property or any part thereof which is exempt from tax under this Act, shall become taxable and taxes shall be deemed to have been made and levied thereon from the date on which it ceases to comply with conditions conferring such exemption.

Effect of exemption from other taxes.

30. Notwithstanding the provisions of any other law exempting any taxable property from payment of tax generally or from particular types of tax, a taxable property shall not be exempt from the payment of tax unless specifically exempted under this Act.

Determination of exemption from Tax.

31. -(1) The Commissioner shall cause to be prepared and maintained an up-to date list of all properties which are exempted from payment of tax under this Act.

(2) A tax shall not be levied in respect of any property included in such list until it is removed there from but, on such removal, tax shall be payable as provided in section 29(3) of this Act.

(3) An owner of any property who claims his property is exempt from the payment of tax under this Act shall, within sixty days of the issuance to him of a demand for the payment of tax upon such property, be entitled to apply to the Commissioner for such property to be included in the list mentioned in subsection (1) of this section.

(4) For the purposes of determining whether or not property is exempted from the payment of tax, the owner may be required to furnish all particulars which the Commissioner may require in order to reach a decision, and any person who:-

- (a) refuses or fails to answer any relation question put to him or to comply with any relevant requirement of the Commissioner in this respect; or
- (b) furnishes false particulars to the Commissioner, commits any offence and, upon conviction shall be liable to a fine not exceeding the equivalent of One Hundred Dollars in Shillings.

(5) If property which is exempted from the payment of rates forms part of a property shown in the valuation roll and there is a dispute as to the respective values of the exempted portion and taxable portion of such property, the matter shall be raised to the Commissioner.

Valuation Roll.

32. -(1) For the purpose of levying tax, the Commissioner shall maintain a roll in which there shall be listed by property and assessment numbers, all taxable properties within Zanzibar.

(2) A roll shall show in respect of each property:-

- (a) the size, value and location of the property;
- (b) the name and address of the owner or owners thereof;
- (c) the name of leaseholder or leaseholders;
- (d) a brief description of the property and the improvement included therein

- (e) the area of land comprising the property; and
- (f) the taxable value of the property.

(3) the Commissioner shall, at least once in every five years or such longer period as the Minister may approve, cause to be prepared a new roll.

Supplementary
Roll.

33. -(1) The Commissioner may from time to time, cause to be prepared by the valuer, supplementary rolls which shall be part of the last preceding roll and, where any property appears in a roll and in a supplementary roll, the former entry shall be deemed to have been superseded by the latter from the effective date of such supplementary roll.

(2) A supplementary roll may include-

- (a) any taxable property or part thereof discovered to have been omitted from the last preceding roll.
- (b) any property of which the taxable value has been found to be incorrectly assessed or entered in the last preceding roll;
- (c) any property of which the taxable value as at the time of valuation of the last proceeding roll has increased or decreased owing to a material change in circumstances occurring since the effective date of the last preceding roll.
- (d) any property owner of which has served a notice to the Commissioner under section 39 of this Act; and
- (e) any property the identity of which as given in the last preceding roll, has been changed by subdivision, consolidation or alteration of boundaries.

Delivery and
attestation of
roll or
supplementary
roll.

34. -(1) upon the completion of every roll, the valuer shall deliver it to the Commissioner who shall witness the Valuer's signature to the roll or supplementary roll and who shall also sign and date a declaration appended thereto.

(2) A declaration appended to the roll or supplementary roll shall state:-

- (a) that the roll or supplementary roll has been prepared in accordance with the provisions of this Act;
- (b) the full name and professional qualifications of the Valuer; and
- (c) the time of calculation of the roll or supplementary roll;

(3) Every copy of the roll or supplementary roll shall bear a copy of the said declaration, which shall be identical in all respects with the original but it shall not be necessary for such copy to be signed or approved by the valuer or by the Commissioner.

Notification of
publication of
roll or
supplementary
roll.

35. -(1) within forty five days after the delivery to the Commissioner of a roll or supplementary roll under the provisions of section 34 of this Act, the Commissioner shall publish in the Gazette and in at least two daily newspapers circulating in Zanzibar a notice stating:-

- (a) that the roll or supplementary roll is open for inspection at the at the offices of the Board and the time at which it may be inspected;
- (b) a date not less than thirty days after the date of publication of the notice in the Gazette, on or before which any object to the roll or supplementary roll shall be lodged with the Commissioner;
- (c) a date, not less than sixty after the date appointed under paragraph (b), upon which the Commissioner shall determine any objections to the roll or supplementary roll;
- (d) the effective date of the roll or supplementary roll; and
- (e) the time of valuation.

(2) Within twenty-one days after the publication of a notice under sub section (1) of this section the Commissioner shall serve by post or otherwise upon each person whose name appears as the owner or occupier of the property listed in the roll or supplementary roll, a notice informing such person: -

- (a) that a roll or supplementary roll has been published in which a property appears of which such person is listed as the owner or occupier;
- (b) of the times at which the roll or supplementary roll may be inspected at the office of the Board;
- (c) of the date on or before which objection to the roll or supplementary roll must be lodged with the Commissioner.

(3) Any notice the receipt of which is proved, shall be deemed to have been received and no roll or supplementary roll shall in any way invalidated by the non-receipt of such notice.

(4) If the Commissioner fails to publish the notice referred to in sub section (1) of this section or to post the notices referred to in sub section (2) of this section within the stated time limits, the Minister may, upon request made to him in that regards, extend, by notice in the Gazette, the period for objection to take account of such failure and may, in addition vary the effective date of a roll or supplementary roll, anything to the contrary contained in this Act.

Inspection of
roll or
supplementary
roll.

36. -(1) When the roll or supplementary roll has been delivered to the Commissioner as provided in section 34 of this Act, it shall be open to inspection at the offices of the Commissioner at the time stated in accordance with section 35 of this Act.

Object to roll or supplementary roll.

(2) An owner or occupier of any property included in the roll or supplementary roll, or his appointed representative, may inspect such roll and take extracts therefrom.

37. -(1) Any owner or occupier of any property included in the roll or supplementary roll in respect of which a notice under section 32 or 33 of this Act has been published, may lodge an objection to the Commissioner.

(2) An objection shall not be valid unless: -

(a) it is made in a form prescribed in the Schedule to this Act;

(b) it is served on or before the date specified in a notice given under section 35 of this Act;

(c) It states: -

(i) the property and entry of the roll in respect of which it is made; and

(ii) the grounds of the objection.

(3) A person who has lodged an objection under subsection (1) of this section may, at any time withdraw his objection.

(4) The withdrawal of objection under subsection (3) of this section shall be made in the form as prescribed in the Schedule to this Act.

Alteration of roll or supplementary roll.

38. Notwithstanding anything to the contrary contained in this Act, it shall be lawful for the Commissioner to alter any roll or supplementary roll for the purpose of:-

(a) correcting any clerical error or omission,

(b) correcting any error as to, or recording a change in, the name of the owner or occupier;

(c) correcting any error in the description or address of any property; or

(d) giving effect to a ruling or decision of Zanzibar Tax Appeals Board or Tribunal.

Notice requiring revaluation.

39. -(1) An owner or occupier of any property which appears in any roll in force, or his appointed representative may, at any time, serve a notice to the commissioner requiring that such property be included in the next supplementary roll.

(2) A notice served under subsection (1) shall be not valid unless:-

(a) it is in a form prescribed in the Schedule to this Act

(b) it is served or is sent by prepaid registered post to the Commissioner;

(c) it state in full the existing entry on the roll of the property in question;

and

(d) it states the grounds on which it is based.

(3) The Commissioner shall inform the Valuer of all property upon which notices under this section have been served when the valuer is require to prepare the supplementary roll.

PART VI MISCELLANEOUS PROVISIONS

Application of the
Zanzibar Tax
Appeals Act.

40. Except as otherwise provided under this Act, the provisions of the Zanzibar Tax Appeals Act No. 1 of 2006 regarding enforcement and appeals mechanism, shall apply mutatis mutandis in resolving dispute under this Act.

Refusal by
occupier to
disclose name of
owner.

41. Any occupier of any taxable property who refuses or omits to disclose, or mislead the Commissioner as to the name of the owner of such property, or of the person receiving or authorized to receiving or authorized to receive the rents, commits an offence and upon conviction shall be liable to fine not exceeding the equivalent of One Hundred Dollar in Shillings, and, in the case of a continuing offence, a further fine not exceeding the equivalent of One Dollar in Shilling for every day during which the default continues.

Evidence.

42. In any proceedings to impose or recover tax or consequent on the imposition or recovery of any rates, as well as in all other proceedings under the provision of this Act, the valuation rolls and records of the Board and all entries made therein and extract or certified copies signed by the Commissioner, and also copies of any newspaper containing any notices necessary to be proved, shall upon production be prima facie evidence of such tax and of the contents thereof without any further evidence that the notices required by, or other requirements of this Act have been compiled with.

Provided that it shall be competent for any party to any such proceeding to adduce evidence to prove the contrary.

Regulations.

43. The Minister may make Regulations generally for the better carrying out of the purposes and provisions of this Act.

SCHEDULE

Form No. 1

**DECLARATION OF VALUER
(Made Under section 24)**

I, (full name)

.....

Do solemnly and sincerely declare that I will to the best of my skill and knowledge, and without favour and prejudice, truly and impartially appraise and value all such immovable property as I am required to value for the purposes of assessment, and that I will conscientiously value the same at and for the full and fair market value thereof according to the intent and requirement of the law. I make this solemn declaration conscientiously intending to fulfil the same.

Sworn at Zanzibar by the said

This day of 200

**Before me
Commissioner for Oath/Magistrate
Zanzibar.**

Form No. 2

NOTICE OF OBJECTION
(Made Under Section 37(2)(a))

To: COMMISSIONER
ZANZIBAR REVENUE BOARD

I,
Representing (self/owner)
Hereby give notice of objection to the following entry in the Valuation roll/
..... on the ground(s) that:

Plot No.	Address	Owner	Description	Area	Ratable Value

And I propose that the entry should be amended to read:

Plot No.	Address	Owner	Description	Area	Payable Value

Signed
Owner/Agent
Date