

## SCOPE, NON-RESIDENT SUPPLIER OF ELECTRONIC SERVICES AND PAYMENT

### *Scope of chargeable electronic service.*

4. Subject to section 3 of the Value Added Tax Act, No. 4 of 1998 shall include:

- (a) for websites, web-hosting or remote programs and equipment including:
  - (i) search engine and automated helpdesk services;
  - (ii) customizable search engine services;
  - (iii) downloadable digital content including downloadable mobile applications, e-book and films.
  
- (b) for software and updating thereof
  - (i) application software;
  - (ii) system software;
  - (iii) drivers;
  - (iv) filters and firewalls, and
  - (v) plugins.
  
- (c) for images, texts or information:
  - (i) desktop theme;
  - (ii) photographic image;
  - (iii) pictorial image;
  - (iv) screensaver; and
  - (v) any right to view any item listed under this paragraph.
  
- (d) access to database:
  - (i) subscription -based media:
    - (aa) news, magazine, journals, periodical and publication;
    - (ba) blog;
    - (ca) database;
    - (da) information system services;
    - (ea) games;
    - (fa) internet based auction services;
    - (ga) social networking services; and
    - (ha) webcast, webinar, website, web application or web.
  - (ii) electronic data management:
    - (aa) online data warehousing; and
    - (ba) file sharing and cloud storage services.
  - (iii) sharing and gig economic services including transport hailing services or platforms;
  - (iv) electronic booking or electronic ticketing services.
  
- (e) for self-education packages:
  - (i) distance teaching programme;
  - (ii) educational webcast;
  - (iii) internet-based course;
  - (iv) Internet-based education programme; or

- (v) webinar; und
  - (vi) digitized content of any book or electronic publication.
- (f) for music, films and games including gaming activities:
- (i) audio clip;
  - (ii) broadcast not simultaneously broadcast over any conventional radio network;
  - (iii) jingle;
  - (iv) live streaming performance;
  - (v) ringtone;
  - (vi) song;
  - (vii) broadcast not simultaneously broadcast over any conventional television network in Zanzibar,
  - (viii) documentary;
  - (ix) home-made video;
  - (x) streaming services
  - (xi) movie;
  - (xii) music video;
  - (xiii) program;
  - (xiv) television series;
  - (xv) video clip
  - (xvi) sound effect; and
  - (xvii) games and games of chance:
    - (aa) internet-based game, including electronic game and multiplier role-playing game;
    - (ba) interactive games, where such interactive game is a game of chance or game where the result is influenced by the skill of the player and game which is a combination of chance and skill;
    - (ca) electronic betting or wagering.
- (g) political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.