

6. A supply of electronic services by non-resident supplier electronic services shall be treated as supply delivered in Zanzibar when supplied to unregistered person if:

(a) the payment proxy including credit or debit card information and bank account details of the recipient of the electronic services is in Zanzibar, or

(b) the resident proxy including the billing or home address or access proxy including internet address, mobile country code of the SIM card of the recipient is in the Zanzibar.