

ZANZIBAR REVENUE BOARD



VISION AND MISSION



Vision

To be a centre of tax administration excellence.



Mission

To promoting voluntary compliance and build public confidence through effective, efficient, transparent, and fair administration of relevant tax laws, and providing quality customer services by using modern and innovative technology, with the highest degree of integrity to optimize revenue collection.

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Zanzibar Revenue Board

STRATEGIC GOALS UNDER ZRB'S CURRENT CORPORATE PLAN

- A) To optimize revenue collection.
- B) Re-engineer business process and modernize technology.
- C) To provide quality service to taxpayers and promote voluntary compliance.
- D) To improve working environment, staff remuneration, skills and competence.

CORE VALUE AND PRINCIPLES TO UPHOLD

Corporate Social Responsibilities and Commitment:

We value our stakeholders and collaborate with them to nurture participatory social well-being.

Integrity:

We uphold highest standards of trust and honesty.

Professionalism:

We ensure competency and efficiency and we focus on achieving excellence.

Fairness:

We are committed to applying the law consistently, responsibly and administering our requirements reasonably.

Equity:

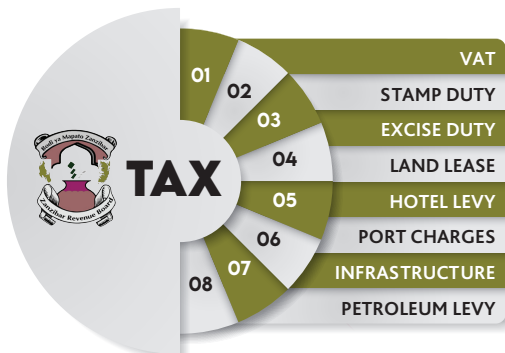
We value difference in people and ideas and we treat others with dignity and esteem.

Customer-driven approach:

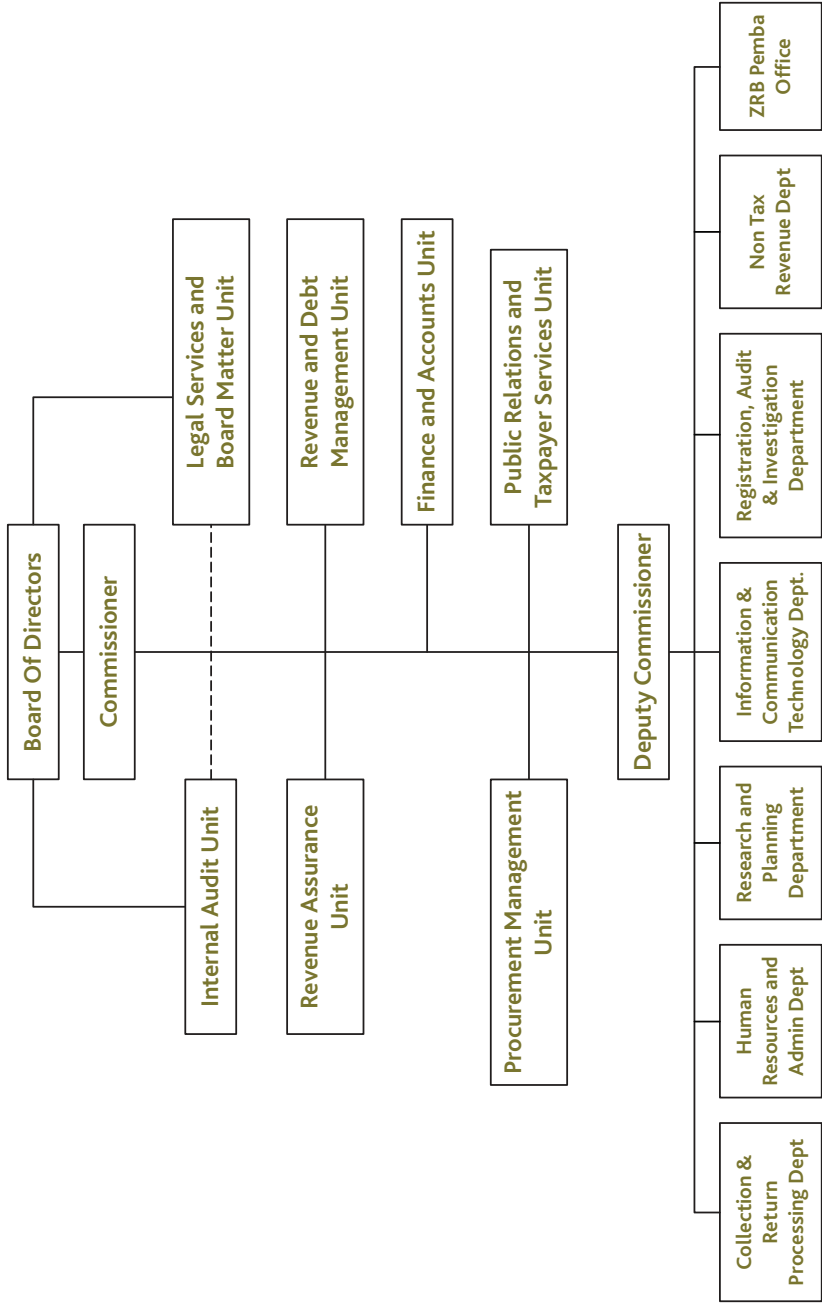
We are committed to provide quality services according to customers.

Teamwork:

We maintain effective team spirit.



ZRB ORGANIZATION STRUCTURE



BOARD OF DIRECTORS

<i>Mr. Saleh S. Osman</i>	Chairman	Zanzibar
<i>Mr. Juma J. Makame</i>	Member	Zanzibar
<i>Mr. Joseph A. Meza</i>	Member	Commissioner Zanzibar Revenue Board P.O Box 2072, Zanzibar Tel: +255 24 223 3041 Fax: +255 24 223 3904
<i>Mr. Khamis M. Omar</i>	Member	Principal Secretary Ministry of State, President's Office - Finance and Planning P.O Box 2427, Zanzibar Tel: +255 24 223 6392/3
<i>Mr. Mcha H. Mcha</i>	Member	Deputy Commissioner Tanzania Revenue Authority P.O Box 161, Zanzibar Tel: +255 24 223 2633
<i>Mr. Saleh S. Mubarak</i>	Member	Attorney General Office P.O Box 259, Zanzibar Tel: +255 24 223 2502
<i>Mr. Said Aboud Mohamed</i>	Member	Zanzibar
<i>Mr. Waride B. Jabu</i>	Member	Zanzibar
<i>Mr. Khamis J. Mfaume</i>	Secretary	Zanzibar Revenue Board P.O Box 2072, Zanzibar Tel: +255 24 223 3041 Fax: +255 24 223 3904

COMMISSIONERS OFFICE

Mr. Joseph A. Meza

Commissioner

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Deputy Commissioner

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ZRB DEPARTMENTS

Collection & Return Processing

Research and Planning

ZRB Pemba Office

Registration, Audit and Investigation

Human Resources and Administration

ICT Department

Non Tax Revenue

ZRB UNITS

Public Relation and Taxpayer Services

Revenue and Debt Management

Finance and Accounts

Legal Services and Board Matters

Revenue Assurance

Procurement Management

Internal Audit

TAXES AND DUTIES AT A GLANCE 2020/2021

1) VALUE ADDED TAX (VAT) (Under Value Added Tax Act No. 4 of 1998)

Note:

- **VAT Registration Threshold:** Taxable turnover TZS 50 Millions and above.
- **Zero Rated supply:** Provided in the First Schedule of the VAT Act No. 4 of 1998
- **Exempts supply:** Provided in the Second Schedule of the VAT Act No. 4 of 1998
- **Special relieves:** Provided in the Third Schedule of the VAT Act No. 4 of 1998

Description of Goods / Supplies	VAT Rates
Supply of taxable goods and services in Zanzibar	15%
Importation of taxable good to Zanzibar / Tanzania	15%
Exports of goods and services from Zanzibar	0%

2) INFRASTRUCTURE TAX (Under Finance Act No. 9 of 2015)

Description of Items	Tax Rates
Guest stayed in any hotel/guest house in Zanzibar	USD 1 or it's equivalent in Tanzanian Shillings per person per day
Passenger embarking from sea port in Zanzibar to another port in Zanzibar	TZS 1000 per person
Passenger embarking from sea port in Zanzibar to another port in Tanzania Mainland	TZS 2000 per person
Passenger embarking from the airport to any destination in United of Republic Tanzania	TZS 2000 per person
Petroleum products - Diesel and Petrol	TZS 100 per liter
Purchases of electricity supply	2% of the supply net value

3) STAMP DUTY (Under Stamp Duty Act No. 7 of 2017)

FIRST SCHEDULE

(Made under section 6 of Stamp Duty Act No 7 of 2017)

LIST OF INSTRUMENTS AND PAYMENTS

S/No.	Description Of Instrument	Stamp Duty	Person Liable To Pay
01	Acknowledgement of a debt	5,000/=	The first person executing
02	Acknowledgement of receipt for any money or other property the amount of value exceeds Shs. 50,000/=	5,000/=	The first person executing
03	Adoption Deed	5,000/=	The first person executing
04	Affidavit including an affirmation or declaration.	5,000/=	Deponee
05	Agreements	0.5%	The first person executing
06	Agreement relating to deposit of title – deeds, pawn pledge – of the total value	0.5%	The first person executing
07	Appointment in execution of a power, whether of trustees or of property	5,000/=	Appointee – the person making or execute the appointment
08	Appraisement or valuation made otherwise than under an order of court	NIL	NIL
09	Articles of Association of a Company	20,000/=	The Appointor
10	Assent to bequest whether under hand or seal	5,000/=	The Testator
11	Award – by arbitrator or umpire	5,000/=	The person making or executing award
12	Any other instrument not specifically mentioned	5,000/=	Person issuing
13	Bill of exchange not being a bond, bank note or currency note	5,000/=	The drawee
14	Bill of exchange or promissory note	10,000/=	The drawer or acceptor
15	Bill of Lading (including a thorough bill of lading, airway bill and telex release)	5,000/=	The person by whom the goods are consigned (Master/Agent)
16	Bill of Sale-of the value	0.5% but not exceeding 100,000/=	The Assignor
17	Bond (not being a debenture)	5,000/=	The obligor or other person giving the security

18	Cancellation of instrument	5,000/=	The person who was responsible for stamping the original instrument
19	Charter Party (instrument) for charter hire or vessel or part of it	0.5%	Charterer
20	Cheque, for every such instrument.	500/=	The Transferee or Receiver
Amended by L.N No. 54 of 2018	Capital Duty (a) On nominal share capital or any increase of it of any company incorporated in Zanzibar with limited liability—of the total value	0.5% of capital or increase but total duty not exceeding TSH 1,000,000/=	The Bearer
	(b) On increase of share capital of any company when the increase is a condition precedent for disbursement of loan funds for a development project	NIL	
	(c) On becoming public through the operation of the stock exchange	NIL	
22	Copy of Extract	5,000/=	Person for or on whose behalf the copy or extract is made
23	Counterpart or duplicate of an instrument chargeable with duty and in respect of which the property duty has been paid	5,000/=	The person chargeable in the original instrument of covenantee
24	Counterpart of a Lease	5,000/=	The Lessor
25	Composition Deed (instrument of conveyance of property by a debtor for the benefit of his creditors)—of the total value	0.5%	Creditor
26	Contract note relating for any stock	0.1%	The brokers or agent or where there is no broker or agent the principal delivering the note
27	Conveyance (not being transfer) -of the total value	1%	The purchaser or transferee
28	Conveyance; including conveyance of mortgaged property	0.01/=	The transferee/mortgagee
29	Custom bonds- of the total value	0.05%	The first person executing
30	Deed	5,000/=	The parties to the deed or any one of them
Amended by L.N No. 54 of 2018	Debenture—whether a mortgage debenture or not, being of a marketable security-of the total value	0.5% Of the value but total duty not exceeding TZS 500,000	The person issuing
	32	Debenture of stock	1%

33	Dissolution of partnership	10,000/=	The person issuing
34	Divorce—(any instrument by which any person effects the dissolution of marriage)	5,000/=	Deliverer
35	Equitable Mortgage—of the total value	0.5%	Mortgager
36	Exchange of property – of the total value	0.5%	All person exchanges
37	Extract	5,000/=	The person issuing
38	Further charge—any instrument imposing a further charge on mortgaged property—of the total value.	0.5%	The grantee
39	Gift- instrument of not being imposing a further charge on mortgaged property-of the total value	1%	The person executing
40	Hire Purchase Agreement—of the total value	1%	The purchaser
41 Amended by L.N No. 54 of 2018	Encumbrances deed	10,000/=	Incumbrancer
42	Indemnity bond	1%	The grantor
43	Insurance performance bond	20,000/=	Insurer
44	Life insurance	0.5%	The company or person issuing the policy or police holder
45	Land lease- of the total value Other lease	1% 0.5%	Lessee or tenant The lessor
46	Letter of Credit—an instrument by which one person authorises another to give credit to the person in whose favour it is drawn	5,000/=	A person in favour of letter of credit
47	Letter of Licence—any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	5,000/=	The Debtor
48 Amended by L.N No. 54 of 2018	Loan	0.5% Of the value but total duty not exceeding TZS 100,000	The person requiring
49	Marine insurance	0.5%	Company or person issuing the policy or policy holder

50	Memorandum of Association of a Company	20,000/=	The Company
51	(a) Mortgage Deed- of the total value a mortgagor who gives a power of attorney to collect rents or a lease of the property mortgaged is deemed to give possession within the meaning of this item.	0.1%	The person issuing
	(b) Where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped.	5,000/=	The person issuing
52	Notarial Act-made or signed by a Notary Public in execution of the duties of his office, or by any other person lawfully acting as a notary Public	5,000/=	The person requiring the act
53	Partition	0.5%	The parties to it in proportion to their respective shares in the whole property partitioned
54	Partnership Deed	20,000/=	All person executing
55	Policy of insurance	20,000/=	The Company or person issuing the policy or policy holder
56	Protest of bill or note—any declaration in writing made by a Notary Public, attesting the dishonour of a bill of exchange or promissory note	5,000/=	The person executing
57	Power of Attorney	5,000/=	The person executing
58	Deleted by L.N No. 54 of 2018		
59	Reconveyance of mortgaged property-of the total value	0.01%	The grantee
60	Release—Any instrument not being such a release as is provided by which a person renounces a claim upon another person or against any specified property	5,000/=	The person the release issued to him
61	Settlement; instrument of—(including a deed of dower or revocation	0.5%	The person making the settlement
62	Shipping Order—for or relating to the conveyance of goods on board any vessel	5,000/=	The person issuing the order
63	Solemn or Statutory Declaration	5,000/=	The person who make declaration
64	Surrender of lease	5,000/=	The person surrenders the lease

65	Transfer (a) Of Shares of total value	1%	Transferee
	(b) Of Share in an incorporated listed on the stock exchange, arising from the trading of those shares on the stock exchange.	0.5%	Transferee
	(c) Of assets to special purpose vehicle for the purpose of issuing asset backed securities	NIL	NIL
66	Trust-concerning any property made by any writing not being a will	5,000/=	Trustee
67	Transfer of shares or share warrants-to bearer issued under the Companies Act-of the total Value	1%	The Bearer
68	Transfer of stock	0.1%	Purchaser or transferee

SECOND SCHEDULE
(LUMPSUM SCHEME - Made under section 60)

Item	Turnover in TZS	Amount 'Tzs' Annually
	Where turnover does not exceed TZS 2,000,000	NIL
02	Where turnover exceeds 2,000,000 but does not exceed 3,500,000	200,000
03	Where turnover exceeds 3,500,000 but does not exceed 5,000,000	TZS 200,000 + 3.5% in access of TZS.3,500,000
04	Where turnover exceeds 5,000,000 but does not exceed 7,000,000	TZS 252,500 4-4% in access of TZS. 5,000,000
05	Where turnover exceeds 7,000,000 but does not exceed 10,000,000	TZS 332,500+4.5% in access of TZS. 7,000,000
06	Where turnover exceeds 10,000,000 but does not exceed 12,000,000	TZS 467,500 + 5.0% in access of TZS. 10,000,000
07	Where turnover exceeds 12,000,000 but does not exceed 15,000,000	TZS. 567,500 + 5.5% in access of TZS. 12,000,000

THIRD SCHEDULE
TRANSPORT OPERATORS PER YEAR (Made under section 3)

No.	Operator of	Description	Stamp duty
01	Passengers /school and staff car		400,000
02	Three wheels vehicle		200,000
03	Private hire 1-6 passengers		500,000
04	Private hire above 6 passengers		700,000
05	Vehicle	8-14 passengers	250,000
		15-24 passengers	500,000
		25-36 passengers	600,000
		37 passengers above	700,000
06	Taxi-Cabs	All	400,000
07	Driving school		400,000
08	Goods vehicle	More than 10 tones	1,000,000
		8 tones not exceeding 9	700,000
		4 tones to 7 tones	500,000
		1 tone to 3 tones	300,000
		Less than 1 tone	100,000
		10 tones or less with the combination of truck and trailer of more than 15 but less than 20 tones	1,200,000

FOURTH SCHEDULE
MONTHLY STAMP DUTY (Made under section 60 (1) (b))

No.	Annual Turnover	Percent
01	Turnover above 15 million 29 million	3% of the total supply
02 Amended by L.N No. 54 of 2018	Imported exempt goods and services under the Value Added Tax Act No. 4 of 1998	2% of the total supply

4) THE EXCISE DUTY (Under Excise Duty Act No. 8 of 2017)

No.	Items	Duties
01	Electronic communication services	17% of dutiable value
02	Pay to view television services	5% of dutiable value
03	Services provided by financial institutions	10% on charges or fees payable
04	Money transfer and payment services provided by telecommunication service provider	10% on charges or fees payable
05	Other imported services	12% of dutiable value

Note: Dutiable Value

In relation to use of mobile phone: Amount payable for any electronic communication in relation to the use phone of a mobile phone, fixed or a wireless

In relation to Pre-paid electronic communication: Face value of the voucher at a sale

In relation to Pay to view television service: The amount payable for the service supplied

In relation to Financial service: Amount of charges/fees

5) PETROLEUM LEVY (Under Petroleum Levy Act No. 7 of 2001)

No.	Items	Levies
01	Petroleum levy	TZS 350 per liter
02	Road Development Fund	TZS 100 per liter
03	Road Licence Fees	TZS 38 per liter

6) HOTEL LEVY (Under Hotel Levy Act No. 1 of 1995)

No.	Items	Levies
01	Hotels/Guest Houses/Other establishment with charging rate not more than 25USD or its equivalent in TZS per person per night	5 USD per Person per night
02	Hotels/Guest Houses/Other establishment with charging rate above 25USD to 45 USD or its equivalent in TZS per person per night	8 USD per Person per night
03	Hotels/Guest Houses/Other establishment with charging rate above 45 USD but below 100 USD or its equivalent in TZS per person per night	12% of the gross sales
04	Tour Operator Levy & Restaurant Levy	12% or Specific Rate

7) PORT CHARGES (Under Port Service Charge Act No. 2 of 1999)

A) Airport Service Charges

No.	Items	Charges
01	Passengers Travelling outside Tanzania	40 USD
02	Passengers Travelling within Tanzania	TZS 10,000

B) Airport Safety Fees

No.	Items	Charges
01	Passengers Travelling within the United Republic of Tanzania	9USD
02	Passengers Travelling Outside United Republic of Tanzania	TZS 3,000

C) Seaport Service Charges

No.	Items	Charges
01	Passengers embarking from sea port in Zanzibar to another port in Zanzibar.	TZS 1,000
02	Passengers travelling to destination in Tanzania Mainland	TZS 2,000
03	Passenger travelling outside the Country	USD 10

D) Seaport Transport Charges

No.	Items	Charges
01	Passenger tickets	8% of total taxable value
02	Cargo	8% of total taxable value or 800/= per ton of the total tonnage capacity for every voyage whichever the greater (if taxpayer not registered under VAT)

8) MOTOR VEHICLE REGISTRATION (Under Road Transport Act of 2003)

No.	Items	Fees
01	Vehicle Registration	Cars: TZS 108,420 Vespa: TZS 61,950 Other Motor Cycles: TZS 56,020
02	Driving Licence	Two years: TZS 35,000 Three years: TZS 45,000 Five years: TZS 60,000
03	Change Of Ownership	Cars: TZS 50,000 Vespa & Honda: TZS 25,000 Other Motor Cycles: TZS 10,000

DUE DATES FOR SUBMISSION OF RETURNS AND PAYMENTS 2020/2021

Month	Date
January	20th
February	22th
March	22th
April	20th
May	20th
June	21th
July	20th
August	20th
September	20th
October	20th
November	22th
December	20th

Note:

All Returns to be submitted on or before 20th day of each month following the end of accounting period.

All Payments to be submitted on or before 20th day of each month following the end of accounting period.

If the 20th day is a holiday, the due date will be the first working day after such a public holiday.

MAP OF ZANZIBAR



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