

SECTION 16(2)

Subject to subsection (3) of this section, where a notice of objection to an assessment is given the person objecting shall pay the amount which is not in dispute or pay fifty percent of the tax assessed, whichever is greater, pending the final determination of the assessment.

Provided that the whole of the tax or duty assessed on imports shall be deemed to be not in dispute.

SECTION 16(3)

Where a notice of objection is given under subsection (1) of this section and the Commissioner is of the opinion that, owing to evidence of :-

- a. uncertainty as to any question of law or fact; or**
- b. considerations of hardship or equity; or**
- c. impossibility, or undue difficulty of expense, of recovery of tax,**

the person objecting the assessment is unable to pay the tax due, and payable by him in accordance with the provisions of subsection (2) of this section the Commissioner may allow the person objecting the assessment to pay a lesser amount as is reasonable in the circumstances, or not to pay tax until the assessment or liability to pay tax is finally determined.

FORM ZTAB.2

THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

**IN THE ZANZIBAR TAX APPEALS BOARD AT IN THE
MATTER OF INTENDED APPEAL No. OF YEAR**

BETWEEN

.....**APPELLANT**

AND

.....**RESPONDENT**

NOTICE OF INTENTION TO APPEAL

(Under section 16(6) and Rule 4(4))

TAKE NOTICE thatbeing aggrieved by the refusal of the Commissioner to admit notice of objection issued on on the day of year intends to appeal to the Zanzibar Tax Appeals Board against the whole/part of the decision or the matter giving rise to appeal.

The address of service of the appellant is
.....
.....

Dated this on the day of year

Signed Appellant/Advocate/Agent of the Appellant

To: The Registrar of the Board at..... Lodged in the Board
at..... on the day of year

.....
Registrar

FORM ZTAB. 3

(To be filed in triplicate)

THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

IN THE ZANZIBAR TAX APPEALS BOARD AT

APPEAL No. OF YEAR

IN THE MATTER OF

.....**APPELLANT**

AND

.....**RESPONDENT**

STATEMENT OF APPEAL
(Under section 16 (6) and Rule 5(2))

1. PARTICULARS OF APPELLANT

- (a) Name
- (b) Nature of business
- (c) Postal Address
- (d) Physical Address of Appellant: House No. Street.
Ward
- (e) Telephone No. Fax No. E-Mail.
- (f) TIN No.
- (g) Income Tax File No.
- (h) VAT Registration No.
- (i) Petroleum Levy Registration No.
- (j) Hotel Levy Registration No.
- (k) Stamp Duty Registration No.
- (l) Port Service Charge Registration No.

2. PARTICULARS OF THE TAX DISPUTE

- (a) Office where taxation decision was made.....
- (b) Type of tax (specify by a tick in the box below as appropriate)

INCOME TAX	<input type="checkbox"/>	IMPORT DUTY	<input type="checkbox"/>
EXCISE DUTY	<input type="checkbox"/>	WITHHOLDING TAX	<input type="checkbox"/>
STAMP DUTY	<input type="checkbox"/>	HOTEL LEVY	<input type="checkbox"/>
PORT SERVICE CHARGE	<input type="checkbox"/>	VALUE ADDED TAX	<input type="checkbox"/>
PETROLEUM LEVY	<input type="checkbox"/>		

OTHERS (specify).....

(c) Assessment No. year of income.....

- (d) Customs Single Bill of Entry No. Date
- (e) Amount of tax in dispute or objected to
- (f) Date of service of taxation decision: DateMonthYear

3. STATEMENT OF FACTS AND REASONS IN SUPPORT OF THE APPEAL
 (If space provided is not adequate, attach as many additional pages for the statement)

.....

4. LIST OF BOOKS, DOCUMENTS OR THINGS TO BE PRODUCED BEFORE THE BOARD IF ANY.
 (Give brief description of each)

.....

5. NAMES OF WITNESSES, IF ANY AND THEIR ADDRESSES

.....

Dated thison the day ofyear.....

.....
**Signature of appellant/Advocate for
 the appellant/agent of appellant**

(for official use only)

- 6. By Registrar /Authorised Officer
 Date of filing appeal.....
 Signature

Official Stamp of Registrar/Authorised Officer

- 7. By Commissioner
 Service of copy of appeal on Commissioner
 Date.....
 Signature.....
 Official Stamp of or on behalf of the Commissioner

FORM ZTAB. 4

**THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR
IN THE TAX APPEALS BOARD AT.....**

APPEAL No. OF YEAR.....

IN THE MATTER OF

.....**APPELLANT**

AND

.....**RESPONDENT**

**NOTICE TO PARTIES TO APPEAR
(Under section 20(2) and Rule 9(2))**

TO:

.....
.....
.....
.....

TAKE NOTICE that the above appeal will be heard by the Board on theday of.....year..... at.....O'clock in the forenoon/afternoon at(indicate place).

You are accordingly required to appear before the Board and bring witnesses with you.

If no appearance is made by you or by any person authorized by you to act on your behalf, the appeal may be heard and decided in your absence.

Given under my hand and the seal of the Board this on the day of year

.....
Registrar

Acknowledgement of receipt of Notice

.....
Full Name
Address
Date and TimeSignature

FORM ZTAB. 5

THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

IN THE TAX APPEALS BOARD AT

APPEAL No.OF YEAR

IN THE MATTER OF

.....**APPELLANT**

AND

.....**RESPONDENT**

**WARRANT OF ARREST OF WITNESS
(Under Rule 12 (2))**

TO

.....
.....
.....
.....

WHEREAS..... Has been duly served with summons (certified copy attached) but has failed to attend, you are by this warrant ordered to arrest and bring the said before the Board.

You are further ordered to return this warrant on or before theday of..... year with an endorsement certifying the day on and manner in which this warrant has been executed.

Given under my hand and the seal of the Board this on the day of year.....

.....
Registrar

FORM ZTAB. 6

THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

IN THE TAX APPEALS BOARD AT

APPEAL No. OFYEAR.....

IN THE MATTER OF

..... **APPELLANT**

AND

..... **RESPONDENT**

WITNESS SUMMONS

(Under section 26and Rule16(2))

TO:

.....
.....
.....

WHEREAS your attendance is required as a witness on behalf of the.....during the hearing of the above application, you are by this summons required to appear before this Board on theday ofyear.....at..... O'clock in the forenoon and bring with you or send the following books, documents or thing to the Board.

.....
.....
.....

Failure to respond to or obey this summons renders you liable to penalties under the Act.

Given under my hand and the seal of the Board this on the day of year

.....
Registrar

ACKNOWLEDGEMNT OF SERVICE OF SUMMONS

Full Name
Address
Date and Time Signature

SECOND SCHEDULE

FEES FOR LODGING APPEALS

1. Application for notice of objection	Shs.	5,000.00
2. Upon lodging notice of appeal	Shs.	5,000.00
3. Upon lodging statement of appeal	Shs.	100,000.00
4. For preparation of records of appeal	Shs.	30,000.00
5. Application for issue of witness summons	Shs.	20,000.00
6. application for extension of time to appeal	Shs.	50,000.00
7. Application for execution of decree or order	Shs.	50,000.00

Dates this day of,

HAMID MAHMOUD HAMID
*(Chief Justice of the High Court
Of Zanzibar)*