

THE PETROLEUM PRODUCTS (IMPOSITION OF LEVY)
ACT, 1991

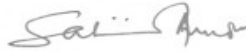
ARRANGEMENT OF SECTIONS

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SCHEDULE.

ACT NO. 3 OF 1991

I ASSENT



DR. SALMIN AMOUR
PRESIDENT OF ZANZIBAR
AND

CHAIRMAN OF THE REVOLUTIONARY COUNCIL.

21st September, 1991

AN ACT TO IMPOSE LEVY ON PETROL AND PETROLEUM
PRODUCTS EXPORTED OR IMPORTED TO ZANZIBAR AND
MATTERS CONNECTED THEREWITH

ENACTED by the House of Representatives of
Zanzibar.

Short title
and
Commencement.

1. This Act may be cited as the Petroleum Products (Imposition of Levy) Act, 1991 and shall come into operation immediately upon being assented by the President.

Interpretation.

2. In this Act unless the context otherwise requires:-

"Commissioner" means the Principal Secretary to the Ministry of Finance and includes any person to whom the Principal Secretary has by writing under his hand delegated all or any of his function under this Act;

"Minister" means the Minister for the time being responsible for finance;

"Owner" means exporter or importer of petroleum products into Zanzibar;

"Petroleum Products" means petroleum products from time to time specified in the Schedule to this Act.

Imposition
of Levy.

3.(1) There shall be a levy to be known as petroleum levy imposed in respect of petroleum products exported or imported in Zanzibar at the rates respectively specified in the Schedule to this Act to be paid to the Commissioner.

(2) The levy imposed by sub section (1) of this section shall be paid by the owner or his agent not later than seven days from the date of entry of the petroleum products in Zanzibar.

(3) The Minister may, from time to time by order in the Gazette amend, add, vary or replace the Schedule.

Owner to
Pay Price
Difference.

4.(1) The owner shall be charged and required to pay to the Commissioner the difference in price between the sales of any of the petroleum product sold in Zanzibar and Dar-es-Salaam to be paid within seven days from the date of entry of the petroleum product in Zanzibar.

(2) Where the owner fails to pay the price difference within the specified period mentioned under subsection (1) of this section, the owner shall be liable for penalty provided under section 7 of this Act.

Presentation
of Documents.

5. The owner shall, within three days from the date of arrival of the petroleum products in Zanzibar produce all documents related to the consignment, to the Commissioner.

Offences.

6. Any owner of the petroleum products who:-

(a) fails to produce the documents to the Commissioner within the prescribed period; or

(b) fails to pay levy within a prescribed period; or

- (c) fails to pay price difference within a prescribed period; or
- (d) with intent to evade payment of levy or penalty due under the provisions of this Act:-
 - (i) makes any false Statement or issues false document to the Commissioner; or
 - (ii) fails or omits to give any information or submit any return required to be submitted under this Act or by regulations made hereunder, shall be guilty of an offence.

Penalty.

7(1) Where any owner of the petroleum products is guilty of an offence under provisions of section 6 of this Act, the owner shall pay:-

- (a) Levy and or price difference required to be paid under the Act; and
- (b) an additional levy or price difference equal to twenty five per centum of the unpaid amount of levy payable by such owner, within a period of one month from the date the amount was due.

(2) Where such amount mentioned in paragraphs (a) and (b) remains unpaid by the owner for more than one month after the date on which the owner is required to pay, the rate of the additional levy prescribed in paragraph (b) shall be increased by ten per centum of the amount of levy remaining unpaid in respect of each period of thirty days or part thereof after such date during which such amount remain unpaid and such additional levy by way of penalty shall become and not payable by such owner accordingly.

(3) The Commissioner may remit in whole or in part any penalty payable under this section.

4. For the purposes of this section payment of levy shall be deemed to have been made by person liable to make such payment only when such payment is received by the commissioner.

Failure to
comply with
penalty.

8. If the owner fails to comply with the penalty provided under provisions of section 7 of this Act such owner shall be guilty of an offence and shall on conviction be liable to imprisonment for a period of two years.

Recovery
of the
Levy.

9.(1) Any levy, price difference or penalty by any owner under the provisions of this Act shall be a debt due to the Government and may be recovered from such owner as a civil debt by suit at the instance of the commissioner.

(2) Without prejudice to method of recovery of levy and prescribed by sub-section (1) of this section, where any amount or levy or penalty is due from any owner, the commissioner may file a suit in a court of competent jurisdiction.

Regulations.

10. The Minister may make regulation:-

- (a) for the better carrying out of the provisions of this Act.
- (b) for the refund of any levy or penalty paid or collected in error.

S C H E D U L E

<u>Type of Petroleum Product</u>	<u>Levy Imposed</u>
1. Regular (MSR)	1% of the landed cost
2. Super (MSP)	1% of the landed cost
3. Kerosene (IK)	1% of the landed cost
4. Gas Oil (GO)	1% of the landed cost.

Passed in the House of Representatives
on the 4th day of July, 1991.

KK Chande

KHAMIS JUMA CHANDE

CLERK TO THE HOUSE OF REPRESENTATIVES.