



**AN ACT TO REPEAL THE ZANZIBAR REVENUE BOARD ACT, NO. 7 OF 1996
AND ESTABLISH THE ZANZIBAR REVENUE AUTHORITY AS A CENTRAL
BODY FOR THE ASSESSMENT AND COLLECTION OF SPECIFIED
REVENUES TO ADMINISTER AND ENFORCE THE LAWS
RELATING TO SUCH REVENUES AND FOR
RELATED MATTERS THEREOF**

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ACT NO. 11 OF 2022

I ASSENT

{DR. HUSSEIN ALI MWINYI}
PRESIDENT OF ZANZIBAR AND CHAIRMAN OF
THE REVOLUTIONARY COUNCIL

29th December, 2022

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ENACTED by the House of the Representatives of Zanzibar.

**PART ONE
PRELIMINARY PROVISIONS**

Short title
and
Commence-
ment.

1. This Act may be cited as the Zanzibar Revenue Authority Act, 2022 and shall come into operation upon being assented to by the President and published in the Gazette.

Interpretation.

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

“Authority” means the Zanzibar Revenue Authority established under the provisions of this Act;

“Board” means the Board of Directors of the Authority established under the provisions of this Act;



“Commissioner General” means the Commissioner General of the Authority appointed under the provisions of this Act and shall include any other person to whom the powers and functions have been duly delegated by the Commissioner General;

“Minister” means the Minister responsible for finance;

“Government” means the Revolutionary Government of Zanzibar;

“President” means the President of Zanzibar and Chairman of the Revolutionary Council;

“Revenue” means taxes, duties, fees, fines, penalties or other charges imposed by or payable under the laws relating to revenues of Zanzibar as set out in the First Schedule of this Act or as may be assigned to the Authority in accordance with the provisions of this Act;

“Taxable person” has the meaning assigned to it under the Tax Administration and Procedures Act.

PART TWO ESTABLISHMENT OF THE AUTHORITY

Establishment
of the
Authority.

3.-(1) There is established an Authority to be known as the Zanzibar Revenue Authority and in its acronym shall be “ZRA”.

(2) The Authority shall be a body corporate with perpetual succession, a common seal and in its name, be capable of:

- (a) suing and being sued;
- (b) entering into any contract or transaction;
- (c) acquiring, purchasing, holding and disposing movable or immovable any property;
- (d) borrowing, lending or receiving grants of any such sum of money from any financial institution in accordance with the Public Finance Management Act; and
- (e) performing or doing any act or thing which the Authority by its nature may, by the Law, perform.



Seal and Logo
of the
Authority.

4.-(1) There shall be a common seal and logo of the Authority in a shape and size as may be determined by the Board.

(2) The application of the seal and logo of the Authority on any other document shall be authenticated by the signature of the Commissioner General or any other Commissioner of the Authority authorized by the Commissioner General.

(3) Any document purporting to be an instrument issued by the Authority shall be sealed with the seal of the Authority and authenticated in accordance with the provisions of the subsection (2) of this section.

Functions
of the
Authority.

5. The functions of the Authority are:

- (a) administering and ensuring fair, transparent, effective and efficient administration and enforcement of:
 - (i) the laws or the specified provisions of the laws concerning with the revenue collection in Zanzibar as set out in the First Schedule of this Act or as may be assigned to the Authority in accordance with the provisions of this Act; or
 - (ii) any other legislation concerning with the revenue collection that may be assigned to the Authority by a ministry, department or any authority which administers such legislation;
- (b) assessing, collecting and accounting for all revenues to which laws referred to in paragraph (a) of this section apply;
- (c) promoting voluntary tax compliance by engaging taxable persons and maximize revenue collection to the highest possible degree;
- (d) maintaining and preserving statistical data on revenue collection;
- (e) taking such measures as may be necessary to improve the standard of service given to taxable persons by the Authority, with a view to improve the effectiveness;
- (f) determining the steps to be taken to counteract fraud and other forms of tax and fiscal evasions;
- (g) conduct research relating to tax affairs and collection of revenue so as to consult the Minister and other related Government institutions;



- (h) collecting and processing statistics needed to provide proper revenue forecasts and the effect on yield of any proposed changes in revenue laws;
- (i) advising the Minister and other relevant organs of the Government on matters pertaining to fiscal policy, tax administration and Government revenue;
- (j) setting objectives, promoting human resource development and training for its officers and other employees;
- (k) ensuring compliance by its officers with the Revenue Laws to the highest possible degree; and
- (l) performing such other function as the Minister may determine.

Powers of the Authority.

6.-(1) The Authority shall, in performing of its functions, have the powers, to:

- (a) take effective steps to counteract tax evasion, tax avoidance and loss of Government revenue;
- (b) establish and maintain systems for the convenient and effectual identification of all taxable persons and revenue collection for the purpose of administration of the revenue laws in Zanzibar and shall have powers to take necessary steps in accordance with the provisions of the laws set out in the First Schedule of this Act;
- (c) analyse revenue laws and identify amendments or alterations which may be made to any law for the purposes of improving the administration of and compliance with revenue laws;
- (d) assess, collect and account for all revenues imposed and charged under the non-tax laws that may be assigned to the Authority;
- (e) utilize all movable and immovable properties of the Authority in such a manner as may deem necessary including raising of loans by mortgaging such property;
- (f) engage in any activity to promote better understanding of taxation among taxable persons; and
- (g) do anything incidental to any of its powers.



(2) In the course of administering the provisions of subsection (1)(d) of this section, the relevant provisions of the Tax Administration and Procedures Act on assessment, collection, revenue recovery measures, tax objections and offences, together with the provisions on appeals as provided for in the Zanzibar Tax Appeals Act shall apply the same.

(3) Where any conflict arises between the provisions of this Act and the provisions of the non-tax laws specified under subsection (1)(d) of this section, the provisions of this Act shall take precedence.

Powers of the Minister to assign Authority.

7. The Minister may, after consultation with the Minister responsible for non-tax law, assign to the Authority the administration of any revenue imposed under the non-tax law.

PART THREE ADMINISTRATION AND MANAGEMENT OF THE AUTHORITY

Establishment of the Board.

8.-(1) There shall be a Board of Directors of the Authority which shall be composed of:

- (a) Chairperson who shall be appointed by the President;
- (b) the Commissioner General;
- (c) the Head of the Tanzania Revenue Authority based in Zanzibar or his representative;
- (d) Principal Secretary of the Ministry responsible for finance affairs or his representative;
- (e) one member from the Attorney General's Chambers; and
- (f) two other members with professional knowledge and experience in accountancy, business administration, finance, commerce, economics, taxation, information and communication technology or laws, who have no vested interest in the Authority.

(2) Members under paragraphs (e) and (f) of subsection (1) of this section shall be appointed by the Minister in consultation with the relevant institution based on experience, skills, professionalism and gender balance.



(3) Save for a member under subsection (e) of this section and an ex-officio members may attend the meetings of the Board in person or through a duly appointed proxy provided that, the appointed proxy shall be of a rank of Senior Officer or above.

Qualification
of the
Chairperson.

9. A person shall qualify to be appointed as the Chairperson of the Board if that person:

- (a) is a Zanzibari;
- (b) has at least first degree in the field of taxation, accountancy, business administration, finance, commerce, economic or law from an institution recognized by the Government;
- (c) has working experience of at least seven years and high level of competence to manage effectively affairs of the public or private bodies; and
- (d) has high level integrity.

Vice-Chair-
person.

10. The members of the Board shall elect one among them to be a Vice-Chairperson of the Board.

Secretary of
the Board.

11.-(1) The Board shall appoint a public servant from among the staff of the Authority to be a Secretary to the Board.

(2) A person shall qualify to be a Secretary of the Board if that person:

- (a) has at least first degree in the field of law; or qualified corporate secretary from the institution recognized by the Government; and
- (b) has working experience of not less than five years in the public services.

(3) The Secretary of the Board shall be accountable to the Board, and shall:

- (a) prepare the agenda of the meetings of the Board in consultation with the Chairperson;
- (b) take the accurate minutes of the meetings of the Board;



- (c) maintain the correct and sufficient records of the Board;
- (d) give proper notifications of the meetings of the Board to the members;
- (e) provide correct advice to the Board when so needed; and
- (f) perform any other functions as directed by the Board.

Functions of
the Board.

12. The functions of the Board shall be, to:

- (a) formulate, control and supervise the implementation of policy of the Authority;
- (b) approve budget, financial regulations and work plan of the Authority;
- (c) supervise on all matters concerning with the administration of the Authority and revenue collection under this Act;
- (d) provide strategic directives to the Authority;
- (e) supervise the ethics, professionalism and morality of the staff of Authority;
- (f) ensure that the Authority has put in place the strategic plan, risk mitigation plan and measures aiming to improve performance;
- (g) take action against erring Authority's staff to comply with applicable laws, rules, codes of conduct and best practice standards;
- (h) propose amendments in laws and regulations concerning with revenue collection in Zanzibar; and
- (i) advise the Minister and other relevant organs of the Government on matters pertaining to fiscal policy and tax administration.

Powers of the
Board.

13.-(1) The Board shall, in execution of its functions, have powers, to:

- (a) direct the Commissioner General to furnish it with any information, reports or other documents which the Board considers necessary for performance of its functions;



- (b) give lawful instructions to the Commissioner General relating to management and performance of the Authority;
- (c) subject to the provisions of the Public Service Act, approve such organizational structure and work procedures as may be considered necessary for smooth discharge of the functions and responsibilities of the Authority;
- (d) subject to the provisions of the Public Service Act, determine the terms and conditions of service, staff regulations, salaries and allowances including any other benefits for the Commissioner General, Commissioners, Directors, Managers, heads of units and employees of the Authority;
- (e) approve action plans and objectives for all departments or units and monitor their progress in achieving them on a continuous basis;
- (f) formulate and devise a system of security through internal audit systems and verifying the correctness of the process of revenue departments on various cases before them and in accordance with law and directions of the Minister;
- (g) take corrective measures to erring employee of the Authority subject to the provisions of the Public Service Act, Staff Regulations and Codes of Conduct;
- (h) enforce work ethics, discipline and professional standards of the employees of the Authority; and
- (i) approve the annual expenditure budget of the Authority.

(2) Except as provided otherwise in this Act or any other law for the time being in force, the Board shall not have the power, to:

- (a) intervene in determination of tax liability of particular taxable persons;
- (b) access to any information concerning with the liability or otherwise of any person to tax.

(3) The Board may issue general instructions for the guidance of the Authority and may detect mistakes through internal audit system and issue corrective guidelines which shall be binding on all concerned.



Committees of the Board.

14.-(1) The Board may form committees to carry out specific functions as may deem necessary.

(2) The members of the committees shall be among the Board members only unless otherwise specifically provided by other applicable law.

Allowances of the Members.

15. The Chairperson and other Members shall be entitled to be paid such allowances in accordance with the Public Service Act and other relevant laws.

Proceedings of the Board.

16. Provisions relating to proceedings of the Board shall be as prescribed in the Second Schedule of this Act.

Appointment of a Commissioner General.

17.-(1) There shall be the Commissioner General of the Authority who shall be appointed by the President.

(2) The Commissioner General shall be the Chief Executive officer and shall be accountable for supervision of the day to day execution of the functions of the Authority.

Qualifications of the Commissioner General.

18. A person shall qualify to be appointed as the Commissioner General if that person:

- (a) holds at least a first degree in the field of taxation, accountancy, business administration, finance, commerce, economics or law from the institution recognized by the Government;
- (b) has working experience at least seven years; and
- (c) has high level of integrity.

Delegation of powers and Functions.

19.-(1) The Commissioner General may, subject to any law or to any direction of the Minister or Board, delegate any of his powers and functions in relation to administration of revenue laws to any Commissioner, Director, Manager or Officer of the Authority.

(2) Subject to any express direction by the Commissioner General to the contrary, any of the powers and duties of the Commissioner General under this Act may be exercised by any officer authorised in writing on behalf of the Commissioner General.

(3) Notwithstanding anything contained in any other law:



- (a) any officer duly authorized in writing on behalf of the Commissioner General may appear in any court on behalf of the Commissioner General in any proceedings to which the Commissioner General is a party; and
- (b) subject to the directions of the Director of Public Prosecutions, any officer duly authorized in writing on behalf of the Commissioner General may conduct any prosecution for any offence under the laws specified in the First Schedule of this Act and for such purpose shall have all the powers of a public prosecutor appointed under the Criminal Procedure Act.

(4) Where a judicial body or any other investigative body summons the Commissioner General to appear or show cause in any matter relating to tax administration, the Commissioner General or any officer of the Authority with the rank of or above a principal officer may appear or show cause as the case may be.

Departments,
divisions,
and units of
the Authority.

20.-(1) The Authority may establish departments, divisions and units as may deem necessary in accordance with the provisions of the Public Service Act.

(2) The Commissioners and Directors of the departments shall be appointed by the Board based on compentitive procedures set up by the Board.

(3) The Managers and Heads of Units shall be appointed by the Commissioner General based on their related qualifications and experience.

(4) The Commissioners, Directors, Managers and Heads of Units shall be accountable to the Commissioner General.

Staff of the
Authority

21. There shall be staff of the Authority to be employed under the terms and conditions in accordance with the provisions of the Public Service Act.

Remunera-
tion.

22. Subject to the provisions of the Public Service Act, the Authority shall have its own terms and conditions of services, salaries and other allowances including any other fringe benefits for the Commissioner General, Commissioners, Directors, Managers, Heads of Units, Officers and other staff of the Authority.



PART FOUR FINANCIAL PROVISIONS

Revenue to go to Government account.

23.-(1) All revenues collected by or payable to the Authority under any revenue law shall be credited to the Government accounts in accordance with the Public Finance Management Act.

(2) The Commissioner General shall submit to the Board a monthly report in respect of the revenues collected.

Funds of the Authority.

24.-(1) The funds of the Authority shall consist of:

- (a) such sums as may be approved by the House of Representatives;
- (b) the amount as may be accrued by retention of a certain percentage of the revenue collected by the Authority as shall be determined by the Minister from time to time; and
- (c) the amount as may be received by or made available to the Authority by way of grants, loans, fees, interest or other sum for the purpose of performing its functions subject to the approval of the Minister.

(2) The Authority may charge and collect fees in respect of training programs publications, seminars, consultancy and other services provided by it.

(3) All expenditure of the Authority shall be a charge on the Consolidated Fund of Zanzibar and the Government shall make adequate provision in its annual budget to make save funds available to the Authority.

Budget estimates.

25.-(1) The Commissioner General shall, not later than three months before the end of each financial year, prepare and submit to the Board for its approval, estimates of its income and expenditure for the next ensuing year, which, on approval, shall be forwarded to the Minister for inclusion in the annual budget of the Government.

(2) The Commissioner General may at any time before the end of a financial year, prepare and submit to the Board for approval any estimated supplementary to the estimates of a current financial year.

(3) Expenditure shall not be made out of the fund of the Authority unless that expenditure is part of the expenditure approved by the Board under the estimate for financial year in which the expenditure is to be incurred or in the supplementary estimates for that year.



Accounts and audit.

26.-(1) The Authority shall keep accounts and records of its transactions and shall ensure that all moneys received and paid on its behalf are properly accounted for, authorized and adequate control is maintained over its, property and incurring of liability.

(2) For the purpose of subsection (1) of this section, the Board shall prescribe adequate financial procedures and internal audit systems and the Commissioner General shall be responsible to ensure that these procedures are strictly adhered to by all concerned.

(3) The annual accounts of the Authority shall be audited by the Controller and Auditor General.

Internal audit and periodic audit.

27. The Head of Internal Audit shall, in addition to any other functions assigned to him by the Board or the Commissioner General, be responsible for the internal audit of the Authority's accounts and shall submit to the Commissioner General a report in respect of every three months Annual Financial Audited.

Reports by the Commissioner General.

28.-(1) The Commissioner General shall submit to the Board periodical reports in respect of the revenue collected by different departments at such intervals and such manner as the Board may determine.

(2) The Commissioner General shall, within three months after the end of each financial year, submit a report to the Board and the Board shall submit to the Minister in respect of that year, containing:

- (a) summary of financial statements indicating collection of revenue under different heads and by different departments;
- (b) a report on performance of various sections of the Authority and revenue departments;
- (c) analysis and reasons for variation in actual revenue collections as compared to the budget estimates; and
- (d) such other matters as the Board may direct the Commissioner General.

Write-off of irrecoverable tax.

29.-(1) Subject to the provisions of the Public Finance Management Act, on abandonment of claims and write-off of public money, the Minister may write-off the irrecoverable tax after receiving a recommendation from the Authority.



(2) The Authority may after approval of the Board recommend to the Minister that, the tax which has become irrecoverable to be written off.

(3) Where a recommendation for write-off of irrecoverable tax under subsection (2) of this section is made, the names of the persons concerned shall be omitted.

(4) The recommendation for write-off of irrecoverable tax shall contain the following particulars:

- (a) the amount of the irrecoverable tax;
- (b) the date since when the amount is outstanding;
- (c) the enforcement action taken;
- (d) the reasons for recommending write-off; and
- (e) the total amount of arrears of revenue.

(5) The Board shall make guidelines for writing-off irrecoverable tax.

Authority exempted from taxes.

30. The Authority shall be exempted from payment of any duties, taxes or levies in respect of its importations, operations, capital, property, documents, any transaction, deed, agreement, fees or promissory note to which it is a party.

PART FIVE MISCELLANEOUS PROVISIONS

Immunity from personal liability.

31. The Commissioner General, an authorized officer or any other person acting on behalf of the Authority, shall not be liable in his personal capacity in civil proceedings in respect of any act or omission done in good faith in performance of his duties under this Act or any other law for the time being in force.

Request for assistance.

32. The Commissioner General may seek assistance from any relevant institution to perform specific assignments relating to the administration of the Government revenues.

Identification of taxable persons.

33. The Authority shall strive for the establishment, maintenance and application of a convenient and effective system for identification of taxable persons for the purpose of coordinated administration of the revenue laws in Zanzibar and shall have powers to take necessary steps in that direction.



Confidential-
ity.

34.(1) A Member of the Board, the Commissioner General or any other person employed in carrying out of the provisions of this Act, shall regard and deal with all documents and information relating to the income, expenditure or other financial dealings or status of any taxable person or other person involved in any proceedings in furtherance of the purposes of this Act, and all confidential instructions in respect of the administration of this Act which may come into his possession or to his knowledge in the course of exercising his duties as confidential to any unauthorized person.

(2) Without prejudice to the provisions of subsection (1) of this section, it shall be lawful for officers in the Authority to exchange or furnish each other with information or documents concerning any taxable person for effective discharge of functions under this Act.

(3) The Authority may in public interest decide to publish such information relating to a taxable person or a class of taxable persons, which it considers necessary in furtherance of its functions under this Act.

Vesting of
assets and
employees.

35.-(1) All employees who, before the commencement of this Act were the employees of the Zanzibar Revenue Board shall, after the commencement of this Act, continue to be the employees of the Authority.

(2) All properties, except any such property as the Minister may determine which immediately before the commencement of this Act was vested in the Zanzibar Revenue Board, shall on the date of commencement of this Act vest in the Authority subject to all interests, liabilities, charges, obligations and trust affecting the property.

Satisfaction of
orders against
the Authority.

36. For the purposes of this Act, and notwithstanding any contrary provisions in any other law, where in any civil proceedings by or against the Authority, any order, including an order as to costs, is made by a court in favour of any person against the Authority or against an officer of the Authority as such, or where the court has to issue an order for execution, attachment or process in the nature thereof, all the provisions of the Government Proceedings Act relating to satisfaction of orders against the Government, shall apply to the suit as if the suit were a proceeding by or against the Government.

Power to amend
Schedules.

37. The Minister may from time to time, by order published in the Gazette, amend the Schedules under this Act.

Repeal and
Savings.

38.-(1) The Zanzibar Revenue Board Act, No. 7 of 1996 is hereby repealed.

(2) Notwithstanding the repeal under subsection (1) of this section, anything done or any action taken or purported to have been done or taken under any provisions



of the repealed Act, shall continue to be valid and be deemed to be done under the provisions of this Act.

Regulations. **39.** The Minister may make Regulations for the better implementation of the provisions of this Act.

Consequential Amendments. **40.-(1)** All laws under this Act or any law relating to revenue collection that the word "Commissioner" appears, shall be read as "Commissioner General".

(2) All laws under this Act or any law relating to revenue collection that the word "Zanzibar Revenue Board" appears shall be read as "Zanzibar Revenue Authority".



FIRST SCHEDULE

LAWS RELATING TO REVENUES OF ZANZIBAR [Under Section 5(a)(i)]

1. The Value Added Tax Act, No. 4 of 1998.
2. The Stamp Duty Act, No. 7 of 2017.
3. The Hotel Levy Act, No. 1 of 1995.
4. The Port Service Charge Act, No. 2 of 1999.
5. The Petroleum Levy Act, No. 7 of 2001.
6. The Property Tax Act, No. 14 of 2008.
7. The Excise Duty Act, No. 8 of 2017.
8. The Tax Administration and Procedures Act, No. 7 of 2009.
9. Any other law, which is or may come into force to mobilize and collect revenue in Zanzibar.



SECOND SCHEDULE

PROCEEDINGS OF THE BOARD

(Under Section 16)

Tenure of members of the Board.	<p>1. Save for an ex-officio member, the Chairperson and other members of the Board shall hold an office for a term of three years from the date of their appointment and may be eligible for re-appointment for another term only.</p>
Meeting of the Board.	<p>2. (1) The Board shall meet every month and may meet for the extraordinary meetings at any time when the need arises for discharging of its functions</p> <p>(2) All meetings of the Board shall be presided by the Chairperson, in his absence, the Vice-Chairperson shall preside the meeting of the Board and where the Chairperson and Vice-Chairperson are absent, the members present shall elect one among them to preside the meeting.</p>
Quorum.	<p>3. The quorum of all meetings of the Board shall be more than half of its members.</p>
Decisions of the Board.	<p>4. Decisions of the Board shall be made by consensus, where there is no such consensus, the decisions shall be made by votes and where there is an equal votes, the Chairperson shall have a casting vote.</p>
Procedures of the meetings.	<p>5. Subject to the provisions of this Act, the Board shall have power to regulate its own procedures in respect of the meetings and the proper conduct of its activities including Committees of the Board.</p>
Co-opted member.	<p>6. The Board may co-opt any person who is not a member of the Board to attend in any deliberations of the meeting of the Board as an expert but the co-opted member shall have no right to vote.</p>
Disclosure of interest.	<p>7. -(1) The member of the Board who has direct or indirect personal interest in a matter being considered or about to be considered by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at the beginning of the meeting of the Board.</p> <p>(2) A disclosure of interest shall be recorded in the minutes of the meeting and the member making such disclosure shall not:</p>



- (a) be present during the deliberations of the Board for the making of the determination; or
- (b) influence any other member in the making the determination.

Cessation of membership.

8. The member shall cease to hold office upon the occurrence of the following:

- (a) resignation;
- (b) if he is absent without reasonable excuse for three consecutive meetings of the Board;
- (c) if he becomes incapacitated to perform his duties by reasons of physical or mental health;
- (d) if he is terminated by the Minister where he does not meet expectation of the Authority;
- (e) if he ceases to be a representative of the institution which nominated that member; or
- (f) death.

Delegation of the functions of the Board.

9.-(1) The Board may, if deems fit for the proper discharging of its functions, delegate some of its functions to the Committee of the Board.

(2) Where the Board delegates its functions under subsection (1) of this section, it shall give directives in writing as may be necessary to ensure the proper performance of the functions.

PASSED by the House of Representatives of Zanzibar on 14th Decembar, 2022.

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(RAYA ISSA MSELLEM)

Clerk of the House of Representatives of Zanzibar.