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**THE ZANZIBAR INVESTMENT ACT, NO. 10 OF 2023**

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**THE ZANZIBAR INVESTMENT (GENERAL)  
REGULATIONS, 2025**  
**(Made under section 61)**

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## THE ZANZIBAR INVESTMENT ACT, NO. 10 OF 2023

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### THE ZANZIBAR INVESTMENT (GENERAL) REGULATIONS, 2025

**(Made under section 61)**

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L.N 59 of  
2025

**IN EXERCISE** of the powers conferred upon me under section 61 of the Zanzibar Investment Act, No.10 of 2023, **I, SHARIFF ALI SHARIFF**, Minister of State, President Office, Labour, Economic Affairs and Investment, do hereby make the following Regulations.

#### **PART ONE** **PRELIMINARY PROVISIONS**

Short  
title and  
commen-  
cement.

**1.** These Regulations may be cited as the Zanzibar Investment (General) Regulations, 2025 and shall come into operation immediately after being signed by the Minister and published in the Gazette.

Interpre-  
tation.

**2.** In these Regulations, unless the context otherwise requires:

“Act” means the Zanzibar Investment Act, No. 10 of 2023;

“Authority” means the Zanzibar Investment Promotion Authority established under the provisions of section 4(1) of the Act;

“Board” means the Board of Directors of the Authority established under the provisions of section 9(1) of the Act;

“Executive Director” means the Executive Director of the Authority appointed in accordance with provisions of section 15(1) of the Act;

“Investment” means capital by an Investor including the creation or acquisition of business assets by or for a business enterprise and shall include expansion, restructuring, improvement or rehabilitation of a business enterprise;

“Investor” means an investor who has been granted a Certificate of Investment in accordance with the provisions of the Act;

“Minister” means the Minister responsible for investment;

“One Stop Centre” means a center as prescribed under the provisions of section 8(1) of the Act;

“Strategic Investment” means an approved investment which qualifies the criteria specified under the provisions of section 25 of the Act.

## **PART TWO**

### **PROVISIONS RELATING TO ONE STOP CENTRE**

**3.-**(1) There shall be a Centre within the Authority to be known as One Stop Centre which shall be administered by the Executive Director. Composition of One Stop Centre.

(2) The One Stop Centre shall compose a senior officer from the:

- (a) Commission for Lands;
- (b) Development Control Unit;
- (c) Immigration Services Department;
- (d) Labour Commission;
- (e) Tanzania Revenue Authority;
- (f) Zanzibar Building Agency;
- (g) Zanzibar Business and Property Registration Agency;
- (h) Zanzibar Commission for Tourism;
- (i) Zanzibar Environment Management Authority;
- (j) Department responsible for Condominium; and
- (k) Zanzibar Revenue Authority.

(3) The Minister may, in consultation with the Authority, add or remove any institution mentioned under sub regulation (2) of this regulation.

Appointment of the senior officer of One Stop Centre.

**4.-**(1) Subject to the provisions of regulation 3 of these Regulations, the Executive Director shall, in writing, notify the relevant institution to designate a senior officer to work within the One Stop Centre.

(2) The designated senior officer under sub regulation (1) of this regulation shall, in exercising of his functions within One Stop Centre, be under the administration of the Executive Director.

Functions of One Stop Centre.

**5.-**(1) The One Stop Centre shall:

- (a) facilitate and process applications in relation to:
  - (i) registration;
  - (ii) acquisition of land;
  - (iii) link investors with relevant institutions;
  - (iv) work, residence, building permit, license, approval and other authorization; and
  - (v) tax and environmental clearance.

- (b) provide information on matters relating to investment services;

- (c) assist investors in establishing investment projects;

(2) The officers of the One Stop Centre, in exercising of the functions conferred under sub regulation (1) of this regulation shall ensure that, services is expeditiously provided.

(3) The officer of the One Stop Centre shall, on quarterly basis, prepare a performance report and submit to the Executive Director.

Special allowance.

**6.-**(1) The Authority may provide special allowance to officers designated to work in the One Stop Centre.

(2) The amount of the special allowance referred to under sub regulation (1) of this regulation, shall be determined by the Executive Director and approved by the Board.

### **PART THREE**

### **PROCEDURE RELATING TO CERTIFICATE OF INVESTMENT**

7.-(1) The Investor who intends to invest in Zanzibar shall, through online application portal of the Authority, submit his application for a Certificate of Investment by filling an Investment Intention form prescribed under the First Schedule of these Regulations.

Application  
of  
Certificate  
of  
Investment.

(2) The Authority shall, immediately from the time of receiving the application under sub regulation (1) of this regulation, acknowledge the application.

(3) The Authority shall, within twenty four hours from the time of receiving the application, conduct site verification and appraise the project concept and notify the applicant of the acceptance or rejection of the application.

(4) Upon acceptance and payment of application fees, the Authority shall require the Investor to continue with application by filling an Investment Certificate Application Form prescribed under the Second Schedule of these Regulations.

(5) The application made under sub regulation (4) of this regulation shall be accompanied by:

- (a) Certificate of Incorporation or Certificate of Compliance of the company;
- (b) Memorandum and Article of Association;
- (c) business plan;
- (d) statement of proof for fund;

- (e) copy of passport for foreigner or National Identification for Tanzanians and passport size photos of shareholders and directors; and
- (f) police clearance of shareholders and directors from country of origin.

(6) Upon receiving documents under sub regulation (5) of this regulation, the Authority shall appraise the documents contained and when satisfied may approve the application.

(7) Where the Authority dissatisfied with application shall rejects the application, and notify the Investor with reasons for such decision and shall not incur any liability of the rejection.

Issuance of  
Certificate  
of  
Investment.

**8.-**(1) The Authority shall, within twenty four hours from the time of the approval under regulation 7(6) of these Regulations, issue a Certificate of Investment as prescribed under the Third Schedule of these Regulations.

(2) The Certificate of Investment issued under sub regulation (1) of this regulation shall be accompanied with terms and conditions as the Authority may determine.

(3) The Certificate of Investment shall be granted subject to the payment of fees prescribed under the Fourth Schedule of these Regulations.

(4) A Certificate of Investment in respect of an investment shall be conclusive evidence that the requirements of the Act and these Regulations have been complied with.

Particulars  
of  
Certificate  
of  
Investment.

**9.**The Certificate of Investment shall contain:

- (a) serial number and logo;
- (b) name of the company;
- (c) name of investment project if any;

- (d) activity to be carried out;
- (e) location of investment;
- (f) amount of capital to be invested;
- (g) statement of the period within which the capital to be invested and commencement of investment operation;
- (h) signature of the Executive Director; and
- (i) issuing date.

**10.-**(1) The Certificate of Investment shall be valid for the whole period of Investment implementation and operation.

Validity  
of the  
Certificate  
of  
Investment.

(2) Notwithstanding the provisions of sub regulation (1) of this regulation, the Investor shall be required to obtain Investment Service License annually.

**11.-**(1) Upon application by the Investor, the Authority may amend the Certificate of Investment, if the Investor has changed:

Amendment  
of  
Certificate of  
Investment.

- (a) the name of Investment project;
- (b) the name of the company;
- (c) investment activities;
- (d) the location of Investment; or
- (e) investment capital.

(2) The application for the amendment of the Certificate of Investment shall be made by submitting a letter to the Authority and where applicable, shall be accompanied by:

- (a) original Certificate of Investment;
- (b) tax clearance certificate;
- (c) copy of registered board resolution which authorizes the amendment applied for;

- (d) certificate of business name registration;
- (e) evidence on availability of new location; and
- (f) amended business plan and evidence of proof of fund.

(3) The Authority may, within seven working days from the date of receipt of application, amend the Certificate of Investment and shall require the Investor to pay prescribed fees.

Application  
for  
Investment  
Service  
License.

**12.-**(1) The Approved Investor shall, in writing, apply for the Investment Service License from the Authority.

(2) The application for the Investment Services License shall be accompanied by:

- (a) tax clearance from relevant authority;
- (b) business licence of previous year; and
- (c) Investment progress report.

(3) The Authority shall, within twenty four hours from the time of receiving application under this regulation:

- (a) if satisfied with application and after payment of Investment service license fees, issue the Investment Service License; or
- (b) if dissatisfied reject the application with reasons for its rejection.

(4) The Investment Service License shall be in form as prescribed in the Fifth Schedule of these Regulations.

Investment  
Service  
License  
fees.

**13.** The Approved Investor shall be required to pay the Investment Service License fees prescribed under the Fourth Schedule of these Regulations.

## **PART FOUR**

### **MANAGEMENT COMPANY**

**14.-**(1) Subject to the provisions of the section 54 of the Act, the Approved Investor who wishes his Approved Investment to be managed by the Management Company shall apply for approval from the Authority.

Procedures  
for  
application  
of the  
Management  
Company.

(2)The Authority shall, upon receiving the application under sub regulation (1) of this regulation, inform the Approved Investor and the Management Company on the acceptance or rejection of the application within twenty four hours.

(3)Upon acceptance, the Management Company shall proceed by filling a Management Company Application Form prescribed under the Sixth Schedule of these Regulations accompanied by:

- (a) Certificate of Incorporation or Certificate of Compliance of the Management Company;
- (b) Memorandum and Article of Association of the Management Company;
- (c) copy of passport for foreigner or National Identification for Tanzanians;
- (d) passport size photos of shareholders and directors;
- (e) police clearance of shareholders and directors from the country of residence or origin;
- (f) proof of payment of management application fees; and
- (g) management contract which contains:
  - (i) proposed commencement date;
  - (ii) the nature and details of the intended management contract that forms binding obligation between the Approved Investor and the Management Company;

- (iii) commitment of the Approved Investor for the all running costs of the day to day operations of the Approved Investment;
- (iv) commitment for liabilities of the parties;
- (v) commitment of the Approved Investor for and accurately reporting of all financial transactions of the Approved Investment;
- (vi) payment structure; and
- (vii) party responsible for the payment or remittance of tax and liabilities charged.

**Liability in the Management Company.** **15.-**(1) Where the liabilities are incurred by the Approved Investor, he shall remain solely responsible for all liabilities occurred during management period.

(2) Where the liabilities are partially or fully incurred by the Management Company and the Approved Investor in the management of the Approved Investment, the liability shall be determined as prescribed in the Management Contract.

(3) Subject to the provisions of sub regulation (2) of this regulation, the Management Company shall, before the Authority issuing the approval letter to the Management Company, be required to submit:

- (a) proof of financial capability to manage the approved investment in the form of bank statement or letter of credit or letter of guarantee from the bank;
- (b) bank guarantees of a fixed deposit account with a reputable bank in Zanzibar of amount not less than fifty percent of annual operation cost for tax and any other liabilities recovery; and
- (c) insurance bond of an equivalent value.

(4) Where the Management Company fails to meet the obligation under the Management Contract, the Approved Investor shall be responsible for any liability incurred.

**16.**-The Management Company fees shall be prescribed under the Management Company fees.

**17.**-(1) After receiving the documents submitted under regulations 14(3) and 15(2) of these Regulations, the Authority may, within three working days, approve or reject the application and give the reasons for its rejection.

(2) Where the Authority approves the application under sub regulation (1) of this regulation, shall issue an approval letter to the Management Company and notify the Approved Investor.

(3) The Approved Investor and the Management Company which operates the management contract before the approval of the Authority commits an offence and shall, upon conviction, be liable to a fine of not less than Ten Thousand United States Dollars or equivalent.

(4) The management contract entered without the approval of the Authority shall be deemed to be ineffective.

**18.**-(1)The Approval letter issued under regulation 17(2) of these Regulations shall be valid for the whole period of the management contract.

Validity of the Approval letter.

(2) The Approval letter may be revoked where:

- (a) a contract comes to an end;
- (b) certificate of Investment has been cancel;
- (c) a Management Company contravenes the terms or conditions of the management contract; or
- (d) the Management Company contravenes any obligations imposed under the Act or these Regulations.

**19.** The obligations of the Management Company shall be, to:

- (a) manage the Approved Investment in accordance with the Management Contract;
- (b) properly keep and report the financial and accounting records of the Approved Investment;
- (c) at the beginning of each accounting year, submit to the Authority tax clearance on the previous year issued by relevant tax authorities;
- (d) permit officers of the Authority in the performance of their monitoring function;
- (e) submit to the Authority all information on the contract entered with suppliers;
- (f) pay the management company fee; and
- (g) comply with all laws of Zanzibar and laws of the Tanzania applied in Zanzibar.

**PART FIVE**  
**PROCEDURES FOR TRANSFER AND DISPOSAL**  
**OF THE APPROVED INVESTMENT**

**20.**-(1) Subject to the provisions of section 55 of the Act, the Approved Investor who intends to dispose investment or transfer share, interest or right in investment wholly or in part, shall apply for approval from the Authority.

(2) The approval under sub regulation (1) of this regulation, shall be granted subject to the submission of:

- (a) a copy of registered Board Resolution;
- (b) transfer or disposal agreement entered between the Approved Investor and the transferee;

- (c) approval from relevant authorities;
- (d) company registration documents;
- (e) copy of passport for foreigner or National Identification for Tanzanians;
- (f) passport size photos of shareholders and directors;
- (g) police clearance of shareholders and directors from the country of residence or origin;
- (h) tax clearance certificate from the relevant tax authorities; and
- (i) information relating with company liability on employees and suppliers.

(3) The Authority may require additional information which deems necessary.

**21.-**(1)The Authority shall, within twenty four hours from the time of receiving document under the regulation 20 of these Regulations: Issuance of approval letter.

- (a) if satisfied with application, issue an Approval Letter to the Approved Investor; or
- (b) if dissatisfied reject the application with reasons for it rejection.

(2) The Approved Investor issued with the Approval Letter under sub regulation (1) (a) shall be required to pay the transfer fees prescribed under the Fourth Schedule of these Regulations.

## **PART SIX**

### **APPLICATION PROCEDURES OF BUILDING PERMIT**

**22.-**(1) The Approved Investor shall, in writing, submit his application of a building permit to the Authority accompanied with: Application of building permit.

- (a) land lease agreement;

- (b) Bill of Quantity;
- (c) architectural and structural drawings; and
- (d) Environment Impact Assessment Certificate.

(2) The Authority upon receiving the application under sub-regulation (1) of this regulation shall, within twenty four hours from the time of receiving the application, submit the application to the Drawing Committee.

(3) The Drawing Committee shall assess the application within two working days from the date of the receiving of application and submit its recommendation to the Executive Director.

(4) The Executive Director shall, upon receiving the recommendations of the Drawing Committee, submit the recommendations to the Development Control Unit for the issuance of building permit.

Establish-  
ment and  
Composi-  
tion of a  
Drawing  
Committee.

**23.**-(1) There shall be a Drawing Committee within the Authority which shall be composed of:

- (a) Director responsible for investment services from the Authority who shall be a Chairperson;
- (b) officer from Development Control Unit;
- (c) officer from the Zanzibar Contractors Registration Board;
- (d) a designated officer of One Stop Centre from:
  - (i) Zanzibar Building Agency;
  - (ii) Zanzibar Commission for Lands;
  - (iii) Zanzibar Environment Management Authority;
- (e) one officer from relevant local authority; and

(f) officer responsible for pre-care services from the Authority who shall be a secretary of the Committee.

(2) The members mentioned under sub regulation (1) of this regulation, shall be appointed by the Executive Director after consultation with respective institution.

**24.** Half of the members of the Drawing Committee shall constitute the quorum.

Quorum of the Drawing Committee.

**25.-**(1) The decision of the committee shall be made by the consensuses, where there is no such a consensuses, the decision shall be made by the majority vote.

Decision of the Drawing Committee.

(2) Where there is equal of vote, the chairperson shall have the casting vote.

**26.** The Chairperson after consultation with the Executive Director, may invite any officer from any institution who is not a member of the Drawing Committee to participate in the meeting as an expert but the co-opted member shall have no right to vote.

Co-opted member.

**27.** The Drawing Committee may regulate its own procedures of conducting of its meetings.

Proceedings of the Drawing Committee.

**28.** The members of the Drawing Committee shall be entitled to be paid such allowances as may be determined by the Authority after being approved by the Board.

Allowances.

## **PART SEVEN**

### **APPLICATION PROCEDURE FOR TAX INCENTIVES**

**29.-**(1) Subject to the provisions of section 26 of the Act, the Approved Investor shall submit the application for VAT or custom duty exemption to the Authority.

Application for exemption for VAT or custom duty.

(2)The application made under sub regulation (1) of this regulation, shall be submitted to the Authority at least fourteen working days before arrival of the goods in Zanzibar accompanied by the:

- (a) Bill of Quantities;
- (b) Structural, architectural and service drawings;
- (c) building permit issued through the Authority; and
- (d) full list of material, machines, equipment, goods, or any other items of the capital nature to be imported or locally purchased in the format prescribed by the Authority.

Establish-  
ment and  
composition  
of  
Exemption  
Committee.

**30.**-(1)There shall be an Exemption Committee which shall be composed of:

- (a) Director responsible for investment facilitation and services from the Authority who shall be Chairperson;
- (b) a designated officer of One Stop Centre from:
  - (i) Tanzania Revenue Authority;
  - (ii) Zanzibar Revenue Authority;
  - (iii) Zanzibar Building Agency;
- (c) two other members from Ministry responsible for finance; and
- (d) officer responsible for exemptions from the Authority shall be secretary of the Committee.

(2)The members mentioned under sub regulation (1) save (a) and (d) of this regulation, shall be appointed by the Executive Director after consultation with respective institution based on knowledge and experience.

Functions  
of the  
Exemption  
Committee.

**31.** The functions of the Exemption Committee shall be, to:

- (a) conduct the site inspection, assess and evaluate the documents submitted by the Approved Investor for exemption; and

(b) advise the Executive Director on quantity and type of goods and material to be exempted.

**32.** More than half of the members of the Exemption Committee shall constitute the quorum.

Quorum of the Exemption Committee.

**33.-**(1) The decision of the committee shall be made by the consensuses, where there is no such a consensuses, the decision shall be made by the majority vote.

Decision of the Exemption Committee.

(2) Where there is equality of vote, the chairperson shall have the casting vote.

**34.** The Chairperson after consultation with the Executive Director, may invite any officer from any institution who is not a member of the Exemption Committee to participate in the meeting as an expert but the co-opted member shall have no right to vote.

Co-opted member.

**35.** The Exemption Committee may regulate its own procedures of conducting of its meetings.

Proceedings of the Exemption Committee.

**36.** The members of the Exemption Committee shall be entitled to be paid such allowances as may be determined by the Authority after being approved by the Board.

Allowances.

**37.-**(1) The Executive Director shall, within two working days from the date of receiving the application for exemption from the Approved Investor, convene the Exemption Committee to assess and evaluate the exemption application.

Processing of application for exemption on VAT or custom duty.

(2) The Exemption Committee shall, after assessing and evaluating the exemption application submitted under sub regulation (1) of this regulation, submit its recommendations to the Executive Director.

(3) The Executive Director shall, upon satisfaction with recommendation of Exemption Committee or with necessary amendment, submit it to the Minister responsible for finance.

Payment of  
exemption  
facilitation  
fees.

**38.** The Approved Investor shall pay to the Authority service fees for facilitation of exemption as prescribed under the Fourth Schedule of these Regulations.

Application  
for  
corporate  
income tax  
exemption.

**39.-**(1) The Approved Investor who invested not less than seventy five percent of the approved investment capital and has started operation may, in writing, apply to the Authority for the corporate income tax exemption.

(2) The application for the corporate income tax shall be made within first two years of the operation and shall be accompanied by:

- (a) audited final accounts filed to the Business and Properties Registration Agency;
- (b) progress report of the investment made;
- (c) tax clearance certificates from the tax authorities;
- (d) valid business license; and
- (e) valid investment service license.

(3) The Executive Director shall, within three working days from the date of receiving the application, submit the application to the Minister responsible for finance and notify the Approved Investor on the status of his application.

## **PART EIGHT**

### **PROCEDURE FOR APPLICATION OF STRATEGIC INVESTMENT STATUS**

Application  
for  
Strategic  
Investment  
Status.

**40.-**(1)The Approved Investor who fulfilled the criteria stipulated under the Act shall, within twenty four months from the date of issuance of Certificate of Investment in writing, apply for status of Strategic Investment to the Executive Director;

(2) The Executive Director may, within five working days from the date of receiving application from the Investor, consider the application and make recommendation to the Minister to grant the Status of Strategic Investment to the Investor;

(3) the Minister, within seven working days from the date of receiving the recommendation from the Authority, may grant the status of Strategic Investment to the Investor by issuing approval letter or reject recommendation and notify the Authority with reasons for rejection;

(4) Where the application has been rejected, the Authority within twenty four hours shall notify the Investor with reasons for rejection.

**41.-**(1)The Minister may cancel the Strategic Investment Status issued to the Approved Investor if the Approved Investor:

- (a) failed to meet criteria specified under Part Two of the Second Schedule of the Act after three years from the date of issuance of the Strategic Investment Status; or
- (b) obtained the Strategic Investment Status by false or misleading information.

Cancellation  
of Strategic  
Investment  
Status.

(2) subject to provisions of regulation 41 of these Regulations, the Minister shall give a fourteen days notice to the Approved Investor to show cause why his strategic investment status should not be cancelled.

**42.** Where the Minister cancel the Strategic Investment Status, all incentive prescribed under the Fourth Schedule of the Act shall cease and any taxes exempted shall be paid effectively.

Consequ-  
ences of  
cancellation  
of Strategic  
Investment  
Status.

## **PART NINE**

### **PROCEDURES FOR REVIEW AND APPEAL**

**43.-**(1) An Investor who has been aggrieved by the decision made by the Authority may, within seven days from the date of the decision,

Procedures  
for review.

submit his grievances to the Authority for review by writing a letter stating the grounds of his claim.

(2) The Authority shall, within seven days from the date of receipt the letter under sub regulation (1) of this regulation, acknowledge the receipt of the reviewing letter.

(3) The Authority may, after reviewing an information submitted by the Investor, rectify or refuse to rectify the decision.

(4) Where the Investor is not satisfied with the decision provided under sub regulation (3) of this regulation may, within seven days from the date of the decision, appeal to the Minister.

Procedures  
for appeal.

**44.**-(1) Where the Investor is not satisfied with the decision of the Authority may, within seven days from the date of the decision, appeal to the Board by:

- (a) writing a letter stating the grounds of his appeal and furnish the copy to the Authority; and
- (b) submit to the Board all necessary documents to support his appeal.

(2) The Board shall, within thirty days from the date of receipt of appeal, determine the appeal by uphold or revise the decision.

Appeal  
to the  
Minister.

**45.**-(1) An Investor who is not satisfied with the decision of the Board made under regulation 44 (2) of these Regulations, may, within seven days from the date of the decision, appeal to the Minister by:

- (a) writing a letter stating the grounds of appeal and furnish the copy to the Authority; and
- (b) submit to the Minister all necessary documents to support his appeal.

(2) The Minister shall, within thirty days from the date of receipt the appeal, determine the appeal and the decision of the Minister shall be final.

## PART TEN

### MISCELLANEOUS PROVISIONS

**46.** The Executive Director may request from the relevant government institution which are not represented in regulation 3(2) of these regulations to designate focal person to liaise with the Authority.

**47.-**(1) The Approved Investor who invested seventy-five percent and above of the approved capital may apply to the Authority for the soft opening of the Investment project.

(2) The application for the soft opening shall be accompanied with:

- (a) audited final accounts filed to the Business and Properties Registration Agency;
- (b) progress report of the investment made;
- (c) tax clearance certificates from the tax authorities; and
- (d) valid investment services license.

(3) The Authority shall, within three working days from the date of receiving the application of soft opening, convene the soft opening visiting to assess the development made and recommend on the approval or rejection of soft opening.

(4) Upon satisfaction with development made by the Approved Investor, the Executive Director shall approve the soft opening and notify the relevant institutions.

**48.** Any application referred to under these Regulations may be done through an online application established by the Authority.

**49.-**(1) The fees and charges imposed under the Act or these Regulations shall be prescribed under the Fourth Schedule of these Regulations.

(2) The Minister may, from time to time, amend fees or charges imposed under the Act or these Regulations when the need arises.

## FIRST SCHEDULE

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### INVESTMENT INTENTION FORM

**[Made under regulation 7(1)]**

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(a) Full Name and address of the investor (s)

Name .....

Address .....

(b) Nationality of the investors/shareholders

.....

.....

(c) Sector of Interest

Sector	Please Tick (✓)
Agriculture hunting and forestry	
Fishing	
Manufacturing	
Construction	
Electricity gas and water supply	
Hotels	
Transport storage and communications	
Financial Intermediation	
Real Estate Renting and Business Activities	
Education	
Health and social work	
Tour Operation/Diving & Game Fishing wholesale business and Restaurants	
Recreation activities	

(d) Investment capital amount in us\$ .....

(e) Please provide brief description of your investment concept

.....  
.....

(f) Location of project (if identified)

Area .....

District /Region .....

(g) Target Market .....

(h) Please tell us why ZIPA should approve your investment concept

.....  
.....

## **SECOND SCHEDULE**

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### **INVESTMENT CERTIFICATE APPLICATION FORM**

**[Made under regulations 7(4)]**

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To: Executive Director,  
Zanzibar Investment Promotion Authority,  
P. O. Box 2286,  
Zanzibar.

1. Name of the Company: .....
2. Write names of the Director/Directors of .....
3. Write the name of the Authorized person:.....
4. State the name and location of the registered office of the company  
.....
5. Attach copies of the following documents:
  - (a) certificate of incorporation of the company;
  - (b) memorandum and Article of association;
  - (c) business plan showing the implementation period, program of implementation and operative date
  - (d) Evidence of financing (statement of proof for fund);
  - (e) evidence of identified land location for the project;
  - (f) details of shareholders and directors of the company including Curriculum Vitae, copy of passport or copy of

National Identification for Tanzanians and passport size photos;

(g) Police clearance of shareholders and directors of the company

6. Source of investment finance:

- (i) Foreign Equity;
- (ii) Local Equity;
- (iii) Foreign Loan; and
- (iv) Local Loan.

7. Name the location of the Investment

.....

8. Sector of Investment:.....

9. Name the Director/shareholder of the Company; (table.....  
shareholders, nationality, number of share)

(a) .....

.....

(b) .....

.....

(c) .....

10. Name the authorized/contact persons of the company/project

(table .....)

(a) Name .....

(b) Nationality.....

(c) Physical address.....

(d) Valid email .....

11. Write the authorized share capital of the Company in US\$

.....

12. Write the intended capital investment of the project in US\$

.....

### 13. EMPLOYMENT DETAILS

Provide the employment details:

Local Employees	Number
Management	
Technical	
Skilled	
Other	
Total	
Expatriate Employees	
Management	
Professional	
Total	

14. Enclose a payment receipt for proof of payment of non-refundable registration fees;

15. Declaration

I, of Post Office Number .....

..... do solemnly and sincerely declare that I am a director/duly authorized agent of .....

AND take note that all the requirements of the Zanzibar Investment Act, No. 10, 2023, in respect of matters precedent to the registration of the Investment under the Act and incidental thereto have been complied with, AND I make this solemn declaration conscientiously believing the same to be true.

Declared at .....

..... } Applicant

This form must be completed in duplicate and original be submitted to Executive Director Zanzibar Investment Authority.

## THIRD SCHEDULE

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### **CERTIFICATE OF INVESTMENT** [Made under regulation 8(1)]

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This is to certify that: .....LIMITED  
of address:.....is an Approved  
Investment under the Zanzibar Investment Act, No.10 of 2023 in respect  
of the .....Project, which is located at.....  
.....

**That shall invest TZS/US\$.....within.....  
months From the date of this Certificate.**

Given under my hand at Zanzibar this ..... day of .....

**Signed & Sealed**

**Executive Director,  
Zanzibar Investment Promotion Authority,  
ZANZIBAR.**

## FOURTH SCHEDULE

### FEES AND CHARGES

**[Made under regulations 8(3), 13, 16, 21(2) and 38]**

	<b>Service Issued</b>	<b>Applicable Fee US\$ or its equivalent to TZS.</b>										
1	Application fee	200										
2	Certificate of Investment fee (paid once)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><b>Investment capital in USD</b></th><th><b>Amount</b></th></tr> </thead> <tbody> <tr> <td>100,000-499,000</td><td>1000</td></tr> <tr> <td>500,000 and 2,500,000</td><td>1,200</td></tr> <tr> <td>2,500,000 and above</td><td>1,500</td></tr> <tr> <td>Strategic investment</td><td>2,500</td></tr> </tbody> </table>	<b>Investment capital in USD</b>	<b>Amount</b>	100,000-499,000	1000	500,000 and 2,500,000	1,200	2,500,000 and above	1,500	Strategic investment	2,500
<b>Investment capital in USD</b>	<b>Amount</b>											
100,000-499,000	1000											
500,000 and 2,500,000	1,200											
2,500,000 and above	1,500											
Strategic investment	2,500											
3	Investment Services Licence fee (Annually)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><b>Investment capital in USD</b></th><th><b>Amount</b></th></tr> </thead> <tbody> <tr> <td>100,000-499,000</td><td>1000</td></tr> <tr> <td>500,000 and 2,500,000</td><td>1,200</td></tr> <tr> <td>2,500,000 and above</td><td>1,500</td></tr> <tr> <td>Strategic investment</td><td>2,500</td></tr> </tbody> </table>	<b>Investment capital in USD</b>	<b>Amount</b>	100,000-499,000	1000	500,000 and 2,500,000	1,200	2,500,000 and above	1,500	Strategic investment	2,500
<b>Investment capital in USD</b>	<b>Amount</b>											
100,000-499,000	1000											
500,000 and 2,500,000	1,200											
2,500,000 and above	1,500											
Strategic investment	2,500											
4	share/asset transfer service fee	<p>1.5% of share transferred/ Approved capital/ Current value of project/ Sales value of the project:</p> <p>(Approved capital x Number of transfer % x1.5%); or</p> <p>(Current value of project x 1.5%); or</p> <p>(Sales value of the project x1.5%) whichever is greater</p>										
5	Management Company application fee	200										
6	Management Company service fee	1000 annually										

7	Real estate related services																																																																	
8	Exemption Facilitation fee	5% of exempted amount																																																																
10	Land/Shed Fee	<b>Land/Shed Fee (USD per Square Meter per Annum)</b>																																																																
		<table border="1"> <thead> <tr> <th>Item</th><th colspan="5">SPECIAL ECONOMIC ZONE</th></tr> <tr> <th></th><th>AMA AN</th><th>FUMBA</th><th>MICHE WENI</th><th>MARU HUBI</th><th>AIR PORT</th></tr> </thead> <tbody> <tr> <td colspan="6"><b>LAND LEASE</b></td></tr> <tr> <td>Area less than 10,000 sqm</td><td>N/A</td><td>1.5</td><td>1</td><td>N/A</td><td>N/A</td></tr> <tr> <td>10,000 sqm- 50,000 sqm</td><td>N/A</td><td>1</td><td>0.75</td><td>N/A</td><td>N/A</td></tr> <tr> <td>A b o v e 50,000 sqm</td><td>N/A</td><td>0.5</td><td>0.5</td><td>N/A</td><td>N/A</td></tr> <tr> <td>Container Space per Square Meter</td><td>50</td><td>N/A</td><td>N/A</td><td>50</td><td>N/A</td></tr> <tr> <td colspan="6"><b>PREMISES</b></td></tr> <tr> <td>Office Rent</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></tr> <tr> <td>Shed Rent</td><td>20</td><td>N/A</td><td>15</td><td>20</td><td>30</td></tr> </tbody> </table>					Item	SPECIAL ECONOMIC ZONE						AMA AN	FUMBA	MICHE WENI	MARU HUBI	AIR PORT	<b>LAND LEASE</b>						Area less than 10,000 sqm	N/A	1.5	1	N/A	N/A	10,000 sqm- 50,000 sqm	N/A	1	0.75	N/A	N/A	A b o v e 50,000 sqm	N/A	0.5	0.5	N/A	N/A	Container Space per Square Meter	50	N/A	N/A	50	N/A	<b>PREMISES</b>						Office Rent	N/A	N/A	N/A	N/A	N/A	Shed Rent	20	N/A	15	20	30
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## **FIFTH SCHEDULE**

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### **INVESTMENT SERVICE LICENSE** [Made under regulation 12(4)]

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**This Licence is issued to:**

MR/MS: ..... an  
Approved Enterprise/Approved Domestic Enterprises and a  
holder  
of Investment Certificate issued under

**Zanzibar Investment Act, 10/2023**

**Given under my hand at Zanzibar this date.....**  
**day.....of 2025**

**This Licence shall expire on: .....**

**Signed & Sealed**

.....

**For: Executive Director**  
**Zanzibar Investment Promotion Authority**  
**ZANZIBAR**

## SIXTH SCHEDULE

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### MANAGEMNT COMPANY APPLICATION FORM [Made under regulation 14(3)]

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**To: Executive Director,  
Zanzibar Investment Promotion Authority,  
P. O. Box 2286,  
Zanzibar.**

THIS APPLICATION IS ACCOMPANIED BY NON-REFUNDABLE PROCESSING FEES PRESCRIBED UNDER REGULATION.....

**1. Details of Management Company:**

(a) full name of the Management Company

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

(b) Company address:

(i) Email address.....

(ii) Phone No. .....

(iii) P.O BOX .....

(iv) Postal Code.....

(v) Street /.....

**2. Documents:**

attach the following related to the Management Company:

(a)	Certificate of incorporation or Certificate of Compliance of the Management Company	
(b)	Memorandum and Article of Association of the Management Company	
(c)	copy of passport for foreigner or National Identification for Tanzanians;	
(d)	passport size photos of shareholders and directors;	
(e)	police clearance of shareholders and directors from the country of residence or origin	
(f)	proof of payment of management application fees;	
(g)	Management Contract	
(h)	proof of financial capability to manage the approved investment in the form of bank statement or letter of credit or letter of guarantee from the bank if applicable	
(i)	bank guarantees of a fixed deposit account with a reputable bank in Zanzibar of amount not less than 50% of annual operation cost for tax and any other liabilities recovery if applicable	
(j)	insurance bond of an equivalent value if applicable	

### **3. The Details of Investment/Business to be Managed:**

(a) Company Name.....

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

(b) Full business/trade name of the Approved Investment/ Business

.....  
.....

(c) Business Sector

.....  
.....

(d) Date of approve .....

.....

(e) Certificate of Investment/Registration number

.....

.....

.....

(f) Location/Physical Address of the Approved Investment/ Business

.....

.....

.....

(g) Implementation Status of the Project

.....

.....

.....

#### 4. Declaration

The undersigned declare that, to the best of their knowledge and belief, the information given in this application form is true, correct and complete, that complete copies of documents required by this form have been supplied, and that all financial projections are their best estimates of the underlying facts and that all the opinions expressed are sincere.

Declared this .....(insert day) day of .....  
(insert month) .....[insert year]

.....  
Signature and Stamp (Applicant)

.....  
Position

.....  
Name of authorized person (Applicant)

**SIGNED** on this 16<sup>th</sup> day of June, 2025

**SHARIFF ALI SHARIFF**  
**MINISTER OF STATE, PRESIDENT'S OFFICE,**  
**LABOUR, ECONOMIC AFFAIRS AND INVESTMENT**  
**ZANZIBAR.**