



**THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR**  
**THE OFFICE OF TREASURY REGISTRAR**

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CB.13/47/17/18

30<sup>TH</sup> December, 2025

**All Accounting Officers (AOs),  
Public Institution,  
Zanzibar.**

**TREASURY REGISTRAR CIRCULAR NO. 1/2025-2026**

**RE: GUIDELINES FOR CLASSIFICATION OF ASSET CLASS, SUB CLASS  
AND THEIR ECONOMIC USEFUL LIFE FOR ASSET MANAGEMENT**

## **1.0 INTRODUCTION**

The Office of the Treasury **Registrar and Public Assets Management Act, No. 6 of 2021**, Section 57(e) mandates the Treasury Registrar (TR) to ensure that asset classification structures related to public assets are maintained in line with acceptable standards.

The aim of this circular is to enhance effective management of public assets, particularly in the preparation and maintenance of the Public Asset Register whereby all Public Institutions are required to comply.

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## 2.0 PURPOSE OF THE CIRCULAR

The objective of this circular is to provide a standardized framework for the classification of asset classes and sub-classes along with their corresponding economic useful life. This will ensure consistency in asset management across all Public Institutions in accordance with national and international standards and facilitate the accurate and efficient preparation of the Public Asset Register.

## 3.0 GENERAL GUIDELINES

3.1 The formulation of this circular has been guided by:

- a) The Treasury Registrar and Public Assets Management Act, 2021;
- b) The Public Asset Management Guidelines, 2025;
- c) International Public Sector Accounting Standards (IPSAS);
- d) International Financial Reporting Standards (IFRS); and
- e) International Accounting Standards (IAS)

3.2 Therefore, in this regard, the Public Institutions are required to adhere this circular in safeguarding, managing, controlling and providing universal framework in ensuring accurate information of public asset register in all Public Institutions.





## 4.0 SCOPE AND APPLICABILITY OF THE CIRCULAR

This Circular shall apply to all Public Institutions as defined in the Office of the Treasury Registrar and Public Assets Management Act, 2021.

## 5.0 ASSET CLASSIFICATION AND ECONOMIC USEFUL LIFE

| S/ No. | Asset class                    | Sub class  | Useful life (years) |
|--------|--------------------------------|--|---------------------|
| 1      | LAND                           | i. Administrative/Office use                           | Unlimited           |
|        |                                | ii. Investment property (rentals/capital appreciation) |                     |
|        |                                | iii. Agricultural land                                 |                     |
|        |                                | iv. Forest or Timber Land                              |                     |
|        |                                | v. Mineral Land  |                     |
|        |                                | vi. National Park                                      |                     |
|        |                                | vii. Residential land                                  |                     |
|        |                                | viii. Commercial                                       |                     |
|        |                                | ix. Industrial   |                     |
|        |                                | x. Reserved  |                     |
|        |                                | xi. Lease Holding                                      |                     |
| 2      | BUILDINGS                      | i. Dwelling  | 50                  |
|        |                                | ii. Building other than dwelling                       | 50                  |
|        |                                | iii. Other Structures                                  | 50                  |
|        |                                | iv. Land Improvements                                  | 50                  |
| 3      | PLANT, MACHINERY AND EQUIPMENT | i. Light engineering and construction equipment        | 7                   |
|        |                                | ii. Heavy engineering and construction equipment       | 15                  |
|        |                                | iii. Printing and publishing equipment                 | 5                   |
|        |                                | iv. Water treatment and fuel distribution              | 7                   |





|   |  |   |                        |
|---|--|---|------------------------|
|   |  | v. Medical equipment                                      | 5                      |
|   |  | vi. Navigational Equipment                                | 7                      |
|   |  | vii. Scientific equipment,                                | 7                      |
|   |  | viii. Precision Tools,                                    | 5                      |
|   |  | ix. Weights and Measures (Measurements)                   | 5                      |
|   |  | x. Transportation equipment                               | 15                     |
|   |  | xi. Security and safety equipment                         | 5                      |
|   |  | xii. Automatic Teller Machine (ATM)                       | 10                     |
| 4 | <b>COMMUNICATION &amp; IT EQUIPMENT</b>  | i. Computers and Peripherals                              | 4                      |
|   |  | ii. Networking Equipment                                  | 5                      |
|   |  | iii. Telecommunication Equipment                          | 7                      |
|   |  | iv. Servers and Storage                                   | 5                      |
|   |  | v. Other equipment (with purchase value > or = \$ 50,000) | 10                     |
| 5 | <b>SHIPS, FERRIES &amp; BOATS</b>        | i. Cargo/freight ships                                    | 50                     |
|   |  | ii. Ships (Ferries)                                       | 25                     |
|   |  | iii. Specialized ships (e.g. anti-smuggling)              | 25                     |
|   |  | iv. Fiber Boats   | 4                      |
|   |  | v. Boats  | 25                     |
| 6 | <b>MOTOR VEHICLES &amp; MOTOR CYCLES</b> | i. Light duty (below 5 tons)                              | 10                     |
|   |  | ii. Heavy duty (5 tons and above)                         | 15                     |
|   |  | iii. Motor Cycle  | 5                      |
|   |  | iv. Specialized vehicles, trailers and attachments        | 10                     |
| 7 | <b>FURNITURE AND FIXTURES</b>            | i. Office Equipment                                       | 7                      |
|   |  | ii. Furniture   | 5                      |
|   |  | iii. Library Reference Material                           | 5                      |
|   |  | iv. Fixtures and fittings                                 | 5                      |
| 8 | <b>OIL RIGS</b>                          | i. Land Oil rigs  | 30                     |
|   |  | ii. Offshore rigs   | 20                     |
| 9 | <b>BIOLOGICAL ASSET</b>                  | i. Bearer plants  | revalued at fair value |
|   |  | ii. Clove tree (Syzygium aromaticum)                      | revalued at fair value |
|   |  | iii. Coconut plantations                                  | revalued at fair value |
|   |  | iv. Tea bushes  | revalued at fair value |





|    |                                     |   |                                 |
|----|-------------------------------------|---|---------------------------------|
|    |                                     | v. Rubber trees   | value<br>revalued at fair value |
|    |                                     | vi. Livestock animals farm  | revalued at fair value          |
|    |                                     | vii. Livestock animals  | revalued at fair value          |
| 10 | <b>HERITAGE ASSETS</b>              | i. Memorials & Statues  | 50                              |
|    |                                     | ii. Museums   | 40                              |
|    |                                     | iii. Works of art   | 100                             |
|    |                                     | iv. Monuments   | 100                             |
|    |                                     | v. Historical buildings   | 100                             |
|    |                                     | vi. Heritage Sites  | 100                             |
|    |                                     | vii. Collections (Rare books, coins, stamps, etc)                             | 100                             |
| 11 | <b>INTANGIBLE ASSETS</b>            | i. Trademark  | Renewable                       |
|    |                                     | ii. Patents   | 20                              |
|    |                                     | iii. Copyright  | 70                              |
|    |                                     | iv. Software  | 7                               |
|    |                                     | v. Licences and rights  | Contractual term                |
|    |                                     | vi. Customer Lists  | 3                               |
|    |                                     | vii. Goodwill   | Indefinite                      |
|    |                                     | viii. Development Expenditures  | 3                               |
| 12 | <b>ROADS, BRIDGE &amp; AIRCRAFT</b> | i. Gravel roads   | 4                               |
|    |                                     | ii. Tarmac Roads- Asphalt   | 10                              |
|    |                                     | iii. Tarmac Roads - Surface Dressing  | 7                               |
|    |                                     | iv. Earth Roads (initial cost) and culverts/Drifts                            | 3                               |
|    |                                     | v. Aircraft runways   | 20                              |
|    |                                     | vi. Concrete road   | 20                              |
|    |                                     | vii. Road civil structures) Road furniture (traffic signals, gantries, street | 10                              |
|    |                                     | viii. Signs, street lights, guard rails, commuter shelters)                   | 5                               |
|    |                                     | ix. Pavements   | 4                               |
|    |                                     | x. Bridges  | 4                               |





|    |                             |  |    |
|----|-----------------------------|--|----|
|    |                             | xi. Wooden Bridges   | 10 |
|    |                             | xii. Concrete Bridges  | 50 |
|    |                             | xiii. Steel Bridges  | 50 |
|    |                             | xiv. Jetty   | 10 |
|    |                             | xv. Concrete Jetty   | 50 |
|    |                             | xvi. Fixed-wing Aircraft                                       | 25 |
|    |                             | xvii. Rotary-wing Aircraft                                     | 25 |
|    |                             | xviii. Gliders   | 30 |
|    |                             | xix. Drones  | 4  |
|    |                             | xx. Aircraft Parts and Tires                                   | 10 |
|    |                             | xxi. Concrete Culverts   | 50 |
|    |                             | xxii. Steel Culverts   | 20 |
|    |                             | xxiii. Drifts - vented (with steel pipes)                      | 20 |
|    |                             | xxiv. Drifts - Concrete (solid)                                | 50 |
| 13 | <b>INFRASTRUCTURE ASSET</b> | i. Transformers, switch gears, sub-station                     | 25 |
|    |                             | ii. Lines (HT/LT)  | 40 |
|    |                             | iii. Lines (LV)  | 30 |
|    |                             | iv. Meters and Current limiters                                | 10 |
|    |                             | v. Underground lines/cables                                    | 40 |
|    |                             | vi. Overhead mains   | 30 |
|    |                             | vii. Overhead service lines                                    | 30 |
|    |                             | viii. Submarine cables   | 30 |
|    |                             | ix. Generators   | 15 |
|    |                             | x. Power stations Generating Plants                            | 25 |
|    |                             | xi. Tools and loose plants                                     | 10 |
|    |                             | xii. Time switches and meter testing devices                   | 10 |
|    |                             | xiii. Transmission Lines: copper wires, fiber optic (INTERNET) | 25 |
|    |                             | xiv. Pump Stations   | 15 |
|    |                             | xv. Reticulation   | 50 |
|    |                             | xvi. Waste water Treatment Plants                              | 30 |
|    |                             | xvii. Pipelines  | 50 |
|    |                             | xviii. Water meters  | 10 |
|    |                             | xix. Reservoirs  | 50 |



|  |         |  |    |
|--|---------|--|----|
|  | xx.     | Shallow Wells                                      | 15 |
|  | xxi.    | Boreholes  | 50 |
|  | xxii.   | Bulk mains   | 50 |
|  | xxiii.  | Ground tanks                                       | 50 |
|  | xxiv.   | Elevated tanks                                     | 50 |
|  | xv.     | Mechanical Plant                                   | 15 |
|  | xxvi.   | Jetty steel/concrete                               | 50 |
|  | xxvii.  | Wooden Jetty                                       | 20 |
|  | xxviii. | Port Marks   | 10 |
|  | xxix.   | container yard                                     | 40 |
|  | xxx.    | Tugs   | 25 |
|  | xxxi.   | Wharf  | 50 |
|  | xxii.   | Cargo handling equipment e.g,<br>cranes, forklifts | 25 |

## 6.0 IMPLEMENTATION OF THE CIRCULAR

All Public Institutions (PI) under the scope of this Circular, are required to comply with this Circular on classification of asset class, sub-class and their economic useful life.

## 7.0 EFFECTIVE DATE OF THE CIRCULAR

This Circular shall be effective from the date that this circular will be issued.

## 8.0 CONCLUSION

All Public Institutions are required to **comply with this Circular** and ensure effective management of public assets. Compliance with these guidelines will facilitate the consistent and accurate preparation of Public Asset Registers in alignment with national and international standards.





*Waheed*

31 DEC 2025

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**WAHEED MUHAMMAD IBRAHIM SANYA**  
**TREASURY REGISTRAR**

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Revolutionary Council  
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