

Tanzania

## Port Service Charge Act Chapter 264

Legislation as at 30 November 2019

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# Tanzania

## Port Service Charge Act

### Chapter 264

Commenced on 1 July 1973

*[This is the version of this document at 30 November 2019.]*

*[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]*

*[G.N. No. 117 of 1975; Acts Nos. 11 of 1973; 14 of 1992; 25 of 1997; 8 of 1998; 15 of 2003; 14 of 2009; 10 of 2015; 4 of 2018; 8 of 2019]*

**An Act to impose a charge upon passengers embarking on ships at ports.**

#### 1. Short title

This Act may be cited as the Port Service Charge Act.

#### 2. Interpretation

In this Act, unless the context otherwise requires—

"**charge**" means the port service charge imposed by [section 3](#);

"**collection agent**" means an agent appointed under [section 6](#);

"**Minister**" means the Minister responsible for finance;

"**passenger**" does not include a member of the crew of the ship concerned, or of another ship owned, operated or managed by the same undertaking as owns, operates or manages the ship concerned, when on duty;

"**port**" means any sea port or inland water port in Mainland Tanzania;

"**sea transport undertaking**" means an undertaking whose business includes the carriage by sea or inland water of passengers for hire or reward; and

"**ship**" includes any vessel used for carriage of passengers.

#### 3. Imposition of port service charge

- (1) Subject to the provisions of [section 4](#) and to any exemption granted under this Act, there shall be paid by every passenger on each occasion on which he embarks on a ship, or a ferry, at a port in Mainland Tanzania—
  - (a) for a journey to destination within or outside the United Republic, a port service charge of one thousand shillings in the case of a resident
  - (b) for a journey to a destination within or outside the United Republic, a port service charge of ten US Dollars or its equivalent in convertible currency in any other case.
- (2) The charge shall be a debt due to the government and shall be paid prior to embarkation to a collection agent.

*[Acts Nos 14 of 1992 s. 30; 25 of 1997, s. 34; 15 of 2003, s. 41; 4 of 2014, s. 55]*

#### 4. Exemptions from charge

- (1) There shall be exempt from liability to pay the charge—
  - (a) any child under the age of two years;
  - (b) any passenger embarking at a port at which he is in transit; and
  - (c) any passenger embarking on a ferry which plies at a distance of up to three kilometres from the port.
- (2) For purposes of subsection (1), a passenger is in transit at a port if he disembarks at such port from a ship and re-embarks on the same ship under the authority of the same ticket issued to him for the journey, prior to such ship's departure for a port outside the United Republic.

[Act No. 15 of 2003, s. 42]

#### 5. Power to make further exemptions

- (1) The Minister may, by order published in the *Gazette*, exempt any class of persons from the liability of the charge.
- (2) An exemption under this section may be granted generally or in respect of any particular embarkation.

[Act No. 4 of 2018 s. 44]

#### 6. Appointment of agents

- (1) The Minister may appoint any public officer or any other person to be the agent for the collection of the charge.
- (2) Every ship owner or shipping agent shall be deemed to be a collecting agent appointed under subsection (1) for the port at which he operates.

[Act No. 25 of 1997 s. 35]

#### 7. Collection and payment of charge

- (1) Every agent shall collect the charge upon the purchase of a ticket for ship travel through a port to any destination within or outside the United Republic.
- (2) The amount collected by way of charge shall be remitted to the Commissioner General of the Tanzania Revenue Authority on or before the last working day of the month following the month in which the collections were made.
- (3) An agent required to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form.
- (4) Upon filing the monthly return under subsection (3), the agent shall disclose the amount collected and other particulars as the Commissioner General may require."; and
- (5) Any agent who fails to collect a charge as required by subsection (1) shall be required to remit to the Commissioner General the amount that would have been collected from the passenger.

[Acts Nos 25 of 1997 s. 36; 8 of 1998 s. 50; 15 of 2003, s. 43; 10 of 2015 s. 142; 8 of 2019 s. 11]

## 8. Issue of receipts

Every collection agent who collects the charge from a person liable to pay the same, shall—

- (a) where that person is in possession of a ticket for the journey on which he is embarking, issue and attach to the portion of the ticket which is to be retained by the passenger, a receipt in the prescribed form; and
- (b) in any other case, issue a receipt in the prescribed form.

## 9. Power of restraint or removal

Where any person liable to pay the charge refuses or neglects to pay the same, the collection agent or any police officer may—

- (a) restrain that person from embarking on a ship; or
- (b) if that person has embarked upon a ship, require him to leave the ship, and if the person fails to do so within a reasonable time, remove him from the ship,

and in restraining or removing that person, the agent or police officer may use any force which may be reasonably necessary in the circumstances.

*[Cap. 4 s. 8]*

## 10. \*\*\*

*[repealed by Act [No. 10 of 2015](#) s. 143]*

## 10A. \*\*\*

*[repealed by Act [No. 10 of 2015](#) s. 143]*

## 11. \*\*\*

*[repealed by Act [No. 10 of 2015](#) s. 143]*

## 12. Regulations

The Minister may make regulations for the better carrying out of this Act, and without prejudice to the generality of the foregoing, for the rendering of returns by collection agents.