

Tanzania

Foreign Vehicles Transit Charges Act

Chapter 84

Legislation as at 30 November 2019

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Tanzania

Foreign Vehicles Transit Charges Act

Chapter 84

Commenced on 16 June 1995

[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.]

[Acts Nos. 19 of 1995; 25 of 1997; 11 of 2000; 5 of 2011; 10 of 2015]

An Act to impose and collect transit charges on the use of foreign vehicles on public roads, to repeal the Foreign Commercial Vehicles (Licensing) Act, and to provide for other matters related to transit charges.

Part I – Preliminary provisions

1. Short title

- (1) This Act may be cited as the Foreign Vehicles Transit Charges Act.
- (2) This Act shall apply to all public roads in Mainland Tanzania.

2. Interpretation

In this Act, unless the context otherwise requires—

"Commissioner" means the Commissioner General appointed under the Tanzania Revenue Authority Act;
[Cap. 399]

"entry point" means any place, premises or other area appointed or designated as a point or points at or within which transit charges are payable under this Act;

"foreign vehicle" means motor vehicle registered in a country other than Tanzania;

"Minister" means the Minister responsible for finance;

"owner" in relation to any foreign vehicle includes —

- (a) the person having the use of the vehicle under a hiring or hire purchase agreement;
- (b) the person in charge of the vehicle;
- (c) the driver of the vehicle; and
- (d) any person who holds himself out as, or is, the agent of the owner in relation to any business connected with the vehicle;

"transit charges" means the money payable on the use of a foreign vehicle on a public road;

"transit charges collector" means a collector of transit charge under section 6;

"vehicle" means any motor vehicle contracted or adapted for use on the road and includes a trailer.

[Act No. 10 of 2015 s. 132]

Part II – Imposition of transit charges

3. Imposition of transit charges

- (1) There is imposed a transit charge on the use of foreign vehicles on public roads in Mainland Tanzania, payable by every person in respect of the foreign vehicle he drives along a public road.
- (2) The transit charge payable under this Act shall be paid upon the foreign vehicle in question passing through the entry point along a public road.
- (3) There shall be levied and paid in accordance with the rates prescribed in the Schedule to this Act, the transit charges in respect of a vehicle passing through the entry point along a public road for the whole of the distance to be covered by the vehicle while in the country.
- (4) The Minister may, by order published in the *Gazette*, amend, vary, add to, replace or otherwise alter the content of the Schedule.

[Act No. 11 of 2000 s. 19]

4. Exemption

The Minister may, by order published in the *Gazette*, exempt any person, body of persons or foreign vehicle from the application in relation to them of any of the provisions of this Act or the payment of any transit charge, and such exemption may be general or restricted to any particular entry point or points and may be on such conditions as the Minister may impose.

Part III – Administration and collection

5. Designation of entry point

- (1) The Minister may, by order published in the *Gazette*, amend, add to, vary, replace or otherwise alter the designation of any place as entry point at which transit charges shall be paid and collected.
- (2) There shall be established a paying point at or within the entry point or points at which transit charges shall be paid and collected.
- (3) Every paying point in or at the entry point shall be conspicuously signposted as such in both Kiswahili and English.
- (4) Every vehicle approaching and proceeding through the entry point shall stop at the paying point at the entry point, and the owner or person in charge of that vehicle shall pay to the transit charge collector at that point the transit charge due and payable by him.

6. Transit charge collectors

- (1) The Commissioner shall be responsible for the administration and collection of the transit charges payable under this Act.
- (2) The Commissioner may appoint public officers to be transit charge and assistant transit charge collectors.
- (3) The transit charge and assistant transit charge collectors shall collect transit charges at every entry point and perform such other functions and duties as may be specified by the Commissioner for the purposes of this Act.
- (4) The Commissioner may appoint in respect of every entry point a manager to be responsible for the management, conduct and supervision of the affairs of the entry point.

[Act No. 10 of 2015 s. 133]

7. Issue of receipt

- (1) Every person collecting a transit charge under this Act shall forthwith issue a receipt or a ticket in the prescribed form.
- (2) The manager of each entry point shall keep or cause to be kept and maintained a register of all vehicles paying transit charge at the station, and shall submit or cause to be made out and submitted to the Commissioner such periodic returns of the payment of the transit charges in question in the prescribed form.

8. Power to inspect

- (1) There shall be appointed such public officers, designated as transit charge inspectors, as the Minister may, upon the advice of the Commissioner, determine as being necessary for ensuring due compliance with the provisions of this Act.
- (2) In the discharge of duties under this Act, a transit charge inspector shall have and exercise like powers granted by section 42 of the Tax Administration Act.

[Cap. 438]

[Acts Nos. 25 of 1997 s. 16; 10 of 2015 s. 134]

9. ***

[Repealed by Act No. 10 of 2015 s. 135]

10. ***

[Repealed by Act No. 10 of 2015 s. 135]

11. Prohibited conduct

- (1) A person shall not—
 - (a) drive a foreign vehicle through an entry point except by the route designated for the passage of that vehicle; or
 - (b) refuse to stop a foreign vehicle at an entry point when requested to do so by a transit charge inspector.
- (2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for purposes of section 85 of the Tax Administration Act.

[Cap. 438]

[Act No. 10 of 2015 s. 136]

12. Regulations

The Minister may, either of his own accord or upon advice by the Commissioner, make regulations, to be published in the *Gazette*—

- (a) prescribing matters required or permitted by this Act to be prescribed; and
- (b) providing in any other way for the better and more effective carrying out of the purposes and provisions of this Act.

13. Repeal

Repeals the Commercial Vehicles (Licensing) Act.

[Act No. 23 of 1970]

Schedule (Section 3)

Act No. 5 of 2011 s. 10		Category of vehicle	Amount payable
	1	Up to but does not exceed 3 axles	US\$ 6 or its equivalent in convertible currency or Tanzanian shillings for every 100 Kilometres.
	2	Exceeding 3 axles	US\$ 16 or its equivalent in convertible currency for every 100 Kilometres.