



**THE PORT SERVICES CHARGE  
ACT, 1999**

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**ARRANGEMENTS OF SECTIONS**

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**ACT NO. 2 OF 1999**

**I ASSENT**

*Salim Amour*

**DR. SALMIN AMOUR  
PRESIDENT OF ZANZIBAR  
AND**

**CHAIRMAN OF THE REVOLUTIONARY COUNCIL**

*28th September*, 1999

**AN ACT TO REPEAL AIRPORT SERVICE CHARGE DECREE NO. 19  
OF 1963 AND IMPOSE A CHARGE ON PASSENGERS EMBARKING  
ON AIRCRAFT OR SHIPS, AIRCRAFT LANDING AND SHIPS  
LOADING OR UNLOADING ON PORTS.**

ENACTED by the House of Representatives of Zanzibar.

Short Title  
and  
Commencement.

1. This Act may be cited as the Port Service Charge Act, 1999 and shall come into operation immediately upon being assented to by the President.

Interpretations.

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

"Airport" means an area of land or water affording facilities for the take off and landing of aircraft or any area appointed by the Minister to be an airport for the purpose of this Act;

"Air Transport" means an undertaking whose business includes the carriage of passengers and goods by air for consideration or reward;

"Appeal Tribunal" means the Zanzibar Tax Appeal Tribunal established under section 54 of Act No. 4 of 1998;

"Carrier" means any vessel or vehicle used to carry or



convey passengers, goods or cargo from one place to another whether by air or sea, including an aeroplane, hydroplane, balloon, ship, boat, dhow and every other vehicle used for navigation by air or water;

"Collection agent" means agent appointed under section 6;

"Commissioner:" means the Commissioner of Zanzibar Revenue Board and includes any person to whom the commissioner has delegated all or part of his functions under this Act;

"Charge" means the port service charge imposed by section 3 of this Act;

"Minister" means the Minister responsible for Finance;

"Passenger" means any person travelling by air or sea transport but does not include a member of the crew of the aircraft or ship concerned or of another aircraft or ship owned, operated or managed by the same undertaking when on duty;

"Port" means Airport or Seaport;

"Public officer" includes any officer appointed by the Government to perform public duties as assigned to him by instructions;

"Seaport" means any place or town alongside navigable water with facilities for loading and unloading of ships or any area appointed by the Minister to be Seaport for the purpose of this Act;

"Ship" includes any sea going vessel;

"Taxpayer" includes every person who is responsible for payment of Port Service charge or who is subjected to any proceeding under the provisions of this Act, and includes collection agents and his personal representative, assigns or attorneys.

Imposition  
of Port  
Service Charge.

3 (1) Subject to the provisions of Section 4 and any exemption granted under section 5, there shall be a charge specified in the schedules to this Act payable by:-



- (a) any passenger embarking an aircraft or a ship at any port in Zanzibar;
- (a) owner of sea transport undertaking in respect of all passenger and cargo carried by such owner in any voyage;
- (b) aircraft landing at an airport in Zanzibar whether in transit or otherwise.
- (2)(a) The charge shall be paid by a passenger, or carrier to the Commissioner or appointed collection agents.
- (b) The passenger, or the carrier shall pay the charge before embarkation, departure from Zanzibar or in any other manner or different date as may be designated in writing by the Commissioner.
- (3) The Minister may from time to time amend, add or replace the schedules

Exempted  
Passengers.

- 4.(1) There shall be exempted 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.
- (2) A passenger who pays the charge on the occasion of embarking on aircraft or ship at port for a journey to which such ticket is valid and hold the receipt for the charge paid, be exempted from the charge on any subsequent occasion on which he embarks another aircraft or ship for the same journey for which the same ticket is valid.
- (3) For the purposes of subsection (1) a passenger is in transit at a port if he disembarks at such a port from an aircraft or ship and re-embarks on the same aircraft or ship under the authority of the same ticket issued to him for the journey prior to departure of such aircraft or ships.

Power to make  
exemptions.

- 5.(1) The Minister may by order published in the Official Gazette exempt any class of persons from the liability for the charge.



Appointment  
of agents.

(2) An exemption under this section may be granted generally or in respect of particular embarkation.

6.(1) The Minister may appoint any person who owns operates or manages a port to be the agent for the collection of the charge for that port and stipulate terms and conditions for such collection.

(2) The Minister may appoint any person who owns, operates or manages an air transport or sea transport undertaking to be the agent for the collection of the charge for that undertaking.

(3) The Minister may appoint any Public officer by notice through the Official Gazette to be the agent for the collection of the charge.

Collection  
and payment  
of charge.

7. (1) Any agent appointed by the Minister shall collect the charge from all persons liable to pay the same at the port for which he is appointed.

(2) Where collection agent fails or neglects to collect the charge from any person whom he is required to collect the same the agent himself shall be liable for the charge in respect of that person.

(3) The amounts collected by way of charge, together with an amount for which the collection agent is liable under subsection (2) shall be paid to the Commissioner. The Commissioner or any revenue officer may recover the same as a debt due to the Government.

Issue of  
receipt or  
Stamp.

8. (1) Commissioner, collection agent, or public officer who collects the charge from a person liable to pay the same shall:-

- (a) 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 an adhesive port service charge stamp or Impressed Stamp in the prescribed form.

(2) Any collection agent or public officer who collects the charge from any person liable to pay the same and who intentionally omits to issue a receipt or Stamp in accordance with the provisions of this section or in any manner delays or defers the issue thereof shall be guilty of an offense and upon conviction be

liable to a fine not exceeding Tanzania Shillings equivalent to US Dollars five thousand (US \$ 5000) or to imprisonment for a term not exceeding two years or to both such fine and imprisonment; and, in any prosecution for an offense under this subsection, proof of the commission of any of the acts charged shall be prima facie evidence of the intent of the defendant to commit such offence.

Penalty  
for late  
payment.

9. Where any amount of charge including any fine imposed under section 8 (2) remains unpaid after the due date prescribed in this Act or regulations made hereunder:-

- (a) the convicted person shall pay an additional penalty by way of interest on the unpaid amount at the rate of 5% over the Central Bank of Tanzania's "commercial lending rate"; and
- (b) if such amount remains unpaid for more than 30 days after the due date the rate of the additional penalty prescribed by paragraph (a) shall be increased by 10% for every succeeding period of 30 days or part thereof during which such an amount remains unpaid shall become payable by way of penalty.

Power to  
restrain or  
removal.

10. Where any person who is liable to pay the charge and refuses or neglects to pay the same any Police Officer, Commissioner and Public Officer or agent may:-

- (a) restrain such person from embarking an aircraft or ship or;
- (b) if such person has embarked upon a carrier, require him to leave the carrier and if such person fails to do so within a reasonable time may remove him from the air craft or ship and in restraining or removing any person such Police Officer, Commissioner, Public Officer or agent may use such force as may be reasonably necessary in the circumstances.

Maintenance  
of books of  
Accounts.

11. Every agent appointed to collect port service charge shall maintain the following books of account or records:-

- (a) a daily stock register recording the amount and type



of adhesive service charge Stamp sold or issued to the passengers;

- (b) copy of manifest for all daily traveling passengers;
- (b) Such other books of records as may be prescribed by the Commissioner.

Inspection of Records.

12. The Commissioner or any other person authorized in writing by him may enter into the premises of any person who owns, operates or manages Port, air transport or sea transport undertaking and may require such person to produce all books, documents, records etc. relating to carriage of passengers or cargo and may copy or extract therefrom, or seize and retain the seized books of account documents, records for a period not exceeding sixty days.

Recovery by distress and sale.

13. (1) Without prejudice to any mode of recovery of the charge dues the Commissioner may attach the moveable assets of the defaulter in the prescribed manner such as:-

- (a) the credit balance in this bank account;
- (b) the stock in trade;
- (c) Vehicles;
- (d) any debts due to him from any debtors, etc.

(2) The Commissioner may recover the amount of charge, penalty, fine or any other sum which remains payable under this Act through the sale or disposal of assets attached under sub section (1) of this section.

Certificate Recovery through court.

14. (1) Without prejudice to section 13 where any amount of charge, penalty, fine and any other sum which is due from the taxpayer under this Act and which he fails to pay, the Commissioner may file in a court having jurisdiction over the area in which the defaulting taxpayer normally resides or carries on business a certificate stating;

- (a) the name and address of the person from whom the said amount is due; and
- (b) the amount due.
- (c) the decision of the Commissioner.





(2) Upon such certificate being lodged in such court, the certificate shall be deemed to be a decree passed by such court against the person named in the certificate for the payment by him to the Commissioner of the amount stated in the certificate together with interest thereon of ten percent (10 %) or Shs. 20,000/= per month whichever is greater from the date on which the certificate was filed until the time of payment. Every such decree shall be executed as any decree passed by the court in a civil suit.

(3) Every certificate filed in a court pursuant to the provision of subsection (1) shall be conclusive evidence of the truth of the facts stated therein and shall be enforceable by the court notwithstanding that the amount involved exceeded the pecuniary jurisdiction of the court in the same manner as any decree passed by the court in a civil suit.

Offences and  
penalty.

15. Without prejudice to the provisions of any other law for the time being in force, any person who:-

- (a) commits or attempts to commit breach of any provision of this Act or any Regulation made thereafter;
- (b) denies access to or obstructs any officer authorized by the Commissioner to inspect books of accounts, documents and records concerning the Port Service Charge;
- (c) refuses to pay the amount of the charge or any other sum payable under this Act or falsifies the books of accounts, documents or records with a view to reduce the liability to pay the Service charge under this Act;
- (d) refuses to give information when required to do so by an authorized officer;
- (e) makes or causes to be made any false statement in any document used for the purpose of compliance with the provisions of this Act or the regulations made thereafter, or fails or refuses to answer truthfully any question put to him by any public officer exercising his powers under this Act or the Regulations;
- (f) abets any of the offences mentioned in this section;



is guilty of an offence and shall on conviction by a court, be punished with a fine not exceeding an amount equivalent to US Dollars 5000 or imprisonment for term not exceeding 2 years but not less the 3 months or both such fine and imprisonment.

Compounding of offence.

16. Where a person has committed an offence under this Act, and the person:

- (a) admits in writing that he has committed the offence and shall take due care not to repeat it, and
- (b) pays all the charges, interest or any other sum payable under this Act or Regulations.

the Commissioner may compound the offence committed by the person by requiring the person to make payment of a sum of money which shall not be less than twenty per cent (20%) of the maximum fine prescribed for such offence.

Appeals.

17.(1) Any person who is aggrieved by the decision of the commissioner in any matter under this Act, may appeal to Zanzibar Tax Appeals Tribunal, and the Appeals Tribunal shall hear and determine the Appeal and may confirm, reverse or vary the decision of the Appeals Tribunal.

(2) If any of the parties to the appeal is aggrieved by the decision of the Appeals Tribunal, such party may appeal to the High Court within thirty days on which the decision was made by the Board.

Regulations.

18. The Minister may make regulations prescribing procedures to be followed, for the proper management of the scheme established under this Act and for carrying into effect the intent and purposes of this Act.

Repeal and Savings.

19.(1) The Airport Service Decree No. 19 of 1963 is hereby repealed.

(2) Notwithstanding the repeal under subsection (1) anything done under the said Decree and Act (Decree No. 19 of 1963, shall be deemed to have been made under the provisions of this Act.

**SERVICE CHARGES ON USE OF AIRPORTS**

<b><u>ITEM</u></b>	<b><u>RATE</u></b>
1. Passenger embarking planes and traveling within Tanzania ... ..	T.sh 500/= per person
2. Passengers embarking plane en route to outside the country ... ..	USD. 20 per person
Landing permits for	
(a) Foreign planes	USD. 5 per ton
(b) Local Planes	Tsh. 1000 per ton

**SCHEDULE II****SERVICE CHARGES ON SEAPORT**

<b><u>ITEM</u></b>	<b><u>RATE</u></b>
1. Sea Port Service Charge for passengers	
(a) Resident Travelers	- Tsh. 500/- per person
(b) Non - Resident Travelers	- US. \$ 5 per person
2. Sea Transport charge:-	
(a) Passenger Ticket	- 5% of the total receipts
(b) Cargo	- 5% of total receipts or 500/= per ton of the total tonnage capacity for every voyage which ever is greater.

Passed in the House of Representatives on the 25th Day of March, 1999.

{ **KHAMIS JUMA CHANDE** }  
**CLERK TO THE HOUSE OF REPRESENTATIVES**