

## CHAPTER 84

# THE FOREIGN VEHICLES TRANSIT CHARGES ACT

[PRINCIPAL LEGISLATION]  
ARRANGEMENT OF SECTIONS

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## CHAPTER 84

### THE FOREIGN VEHICLES TRANSIT CHARGES ACT

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.

[16<sup>th</sup> June, 1995]

[s. 1(2)]

Acts Nos.  
19 of 1995  
25 of 1997  
11 of 2000  
5 of 2011  
10 of 2015  
5 of 2022  
7 of 2023

## PART I

### PRELIMINARY PROVISIONS

**Citation and application** **1.**-(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.

**Interpretation** **2.** In this Act, unless the context otherwise requires-  
Act No.  
10 of 2015 s. 132  
Cap. 399  
“Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;

“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; and

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

## PART II

### IMPOSITION OF TRANSIT CHARGES

Imposition of  
transit charges  
Acts Nos.  
11 of 2000 s. 19  
5 of 2022 s. 47  
7 of 2023 s. 16

**3.**–(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:

Provided that, such charge shall be charged solely on road trip to a destination within Mainland Tanzania.

(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:

Provided that, a foreign registered vehicle from a country which charges a rate higher than that specified in the Schedule shall be charged the rate applicable in that foreign country.

(4) The Minister may, by order published in the *Gazette*, amend, vary, add to, replace or otherwise alter the content of the Schedule.

Exemption

4. 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

Designation of entry point

5.-(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.

Transit charge collectors  
Act No.  
10 of 2015 s. 133

6.-(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.

Issue of receipt **7.**-(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.

Power to inspect  
Acts Nos.  
25 of 1997 s. 16  
10 of 2015 s. 134  
Cap. 438 **8.**-(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 51 of the Tax Administration Act.

Repealed **9.** [Repealed by Act No. 10 of 2015, s.135.]

Repealed **10.** [Repealed by Act No. 10 of 2015, s.135.]

Prohibited  
conduct  
Act No.  
10 of 2015 s. 136  
Cap. 438 **11.**-(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 96 of the Tax Administration Act.

Regulations

**12.** 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.

Repeal  
Act No.  
23 of 1970

**13.** [Repeals the Foreign Commercial Vehicles (Licensing)].

## SCHEDULE

(*Made under section 3(3)*)

### TRANSIT CHARGES

Acts Nos.  
5 of 2011 s. 10  
5 of 2022 s. 47

<i>Category of vehicle</i>	<i>Amount payable</i>
1. Up to but does not exceed 3 axles	US\$ 6 or its equivalent in Tanzanian shillings for every 100 Kilometres.
2. Exceeding 3 axles	US\$ 10 or its equivalent in Tanzanian shillings for every 100 Kilometres.