

THE UNITED REPUBLIC OF TANZANIA



CHAPTER 264

THE PORT SERVICE CHARGE ACT

[PRINCIPAL LEGISLATION]

REVISED EDITION 2019

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Dodoma,
30th November, 2019

ADELARDUS L. KILANGI
Attorney General

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CHAPTER 264

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[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

<i>Section</i>	<i>Title</i>
1.	Short title.
2.	Interpretation.
3.	Imposition of port service charge.
4.	Exemptions from charge.
5.	Power to make further exemptions.
6.	Appointment of agents.
7.	Collection and payment of charge.
8.	Issue of receipts.
9.	Power of restraint or removal.
10.	Repealed.
10A.	Repealed.
11.	Repealed.
12.	Regulations.

CHAPTER 264

THE PORT SERVICE CHARGE ACT

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

1st July, 1973

[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

Short title

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

Interpretation

2. 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.

Imposition of
port service
charge
Acts Nos.
14 of 1992
s.30
25 of 1997
s.34
15 of 2003
s.41
4 of 2014
s.55

3.-(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.

Exemptions
from charge
Act No.
15 of 2003
s.42

4.-(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.

Power to make
further
exemptions
Act No.
4 of 2018
s.44

5.-(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.

Appointment of
agents
Act No.
25 of 1997
s.35

6.-(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.

Collection and
payment of
charge
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

7.-(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.

Issue of receipts

8. -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.

Power of
restraint or
removal
Cap.4
s. 8

9. 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.

Repealed

10. Repealed by Act No.10 of 2015 s.143.

Repealed

10A. Repealed by Act No.10 of 2015 s.143.

Repealed

11. Repealed by Act No.10 of 2015 s.143.

Regulations

12. 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.