CHAPTER 264

THE PORT SERVICE CHARGE ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

Section

Title

CHAPTER 264

THE PORT SERVICE CHARGE ACT

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

[1st July, 1973]

Acts Nos.

11 of 1973

14 of 1992

25 of 1997

8 of 1998

[PCh264s1]1. Short title

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

[PCh264s2]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;

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

[PCh264s3]3. Imposition of port service charge Acts Nos. 14 of 1992 s. 30; 25 of 1997 s. 34

(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, other than a ferry, at a port in Mainland Tanzania–

(a) for a journey to a destination within or outside the United Republic, a port service charge of five hundred 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 five 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.

[PCh264s4]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.

(2) For the 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.

[PCh264s5]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) The Permanent Secretary to the Treasury may, by order under his hand, exempt any person or persons from the liability of the charge *.

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

[PCh264s6]6. Appointment of agents Act No. 25 of 1997 s. 35

(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 doomed to be a collecting agent appointed under subsection (1) for the port at which he operates.

[PCh264s7]7. Collection and payment of charge Acts Nos. 25 of 1997 s. 36; 8 of 1998 s. 50

(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 of Value Added Tax (VAT) on or before the last working day of the month following the month in which the collections were made.

(3) All proceeds of the charges received or recovered by the Permanent Secretary or a revenue officer under this section shall be paid into the Consolidated Fund.

(4) Where a collection agent fails or neglects to remit the charges collected within the period prescribed under subsection (2) he shall be liable to pay a penalty of 25% of the

charge remaining unpaid and an additional penalty of 10% of the charge remaining unpaid for every thirty days or part thereof during which the moneys continue to be unremitted.

[PCh264s8]8. Issue of receipts

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

(i) 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

(ii) in any other case, issue a receipt in the prescribed form.

[PCh264s9]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, may 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.

[PCh264s10]10. Inspection of records

A revenue officer or any other person authorised in writing by the Permanent Secretary to the Treasury, may enter upon the premises of any person who owns, operates or manages a sea transport undertaking and may require that person to produce all books, documents and records relating to the embarkation of passengers and may copy extracts from them.

[PCh264s11]11. Offences

Any person who, being liable to pay any port charge, fails to pay the same to the collection agent or who obstructs or hinders a collection agent or a police officer in the execution of his powers under section 9 or a revenue officer or other authorised person in the exercise of his powers under section 10, commits an offence and is liable on conviction to a fine not exceeding three thousand shillings or to imprisonment for a term not exceeding six months or to both the fine and imprisonment.

[PCh264s12]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.