



THE UNITED REPUBLIC OF TANZANIA

THE AIRPORT SERVICE CHARGE ACT

CHAPTER 365

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Dar es Salaam
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CHAPTER 365

THE AIRPORT SERVICE CHARGE ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

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CHAPTER 365

THE AIRPORT SERVICE CHARGE ACT

An Act to impose a Charge upon Passengers on embarking Aircraft at Airports

[19th August, 1962]

Acts Nos.
26 of 1962
[R.E. Cap.
471]
41 of 1965
10 of 1973
12 of 1979
1 of 1983
10 of 1984
15 of 1985
10 of 1986
10 of 1987
9 of 1988
13 of 1989
17 of 1990
18 of 1991
14 of 1992
16 of 1992
1 of 1996
13 of 1996
25 of 1997
8 of 1998
12 of 1999
14 of 2001
15 of 2003

Short title

1. This Act may be cited as the Airport Service Charge Act, 1962.

Interpretation

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 and appointed by the Minister to be an airport for the purposes of this Act;

"air transport undertaking" means an undertaking whose business includes the carriage by air of passengers for hire or reward;

"charge" means the airport service charge imposed by section 3;

"collection agent" means an agent appointed as agent under section 6;

"Minister" means the Minister responsible for finance;

"passenger" does not include a member of the crew of the aircraft concerned, or of another aircraft owned, operated or managed by the same undertaking as owns, operates or manages the aircraft concerned, when on duty.

Imposition of airport

3.-(1) Subject to section 4 and to any exemption granted under section 5, there shall be paid by every passenger on every occasion on which

service charge
Acts Nos:
10 of 1984
s. 4;
14 of 1992
s. 4;
25 of 1997
s. 4;
12 of 1999;
14 of 2001
s. 4

he embarks on an aircraft at an airport to begin a journey, or to continue on a journey broken more than twelve hours prior to re-embarking, a charge to be known as airport service charge.

(2) A passenger embarking on an aircraft at an airport within the United Republic who intends to travel to a destination within the United Republic shall pay an airport service charge of five thousand shillings.

(3) Any passenger embarking on an aircraft at an airport within the United Republic who intends to travel to a destination outside the United Republic shall, whether or not a resident of the United Republic, pay in foreign convertible currency an airport service charge equivalent to thirty United States dollars.

(4) The charge shall be a debt due to the Government and shall be paid prior to embarkation to a collection agent or to a revenue office appointed for that purpose.

Exemptions from charge
Act No. 1
of 1983
s. 21

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 an airport at which he is in transit.

(2) A passenger who pays the charge on the occasion of his embarking on an aircraft which returns to the airport of embarkation without first landing at any other place, shall be exempt from the charge on his embarking to resume his journey on the same or any other aircraft.

(3) A passenger who embarks on an aircraft with accommodation for not more than five passengers for a journey for which neither the passenger nor any other person has paid any consideration for the passenger's carriage shall be exempt from the charge on the occasion of the embarkation.

(4) For the purposes of subsection (1), a passenger is in transit at an airport if –

(a) he disembarks at that airport from one aircraft and re-embarks there on the same or another aircraft; and

(b) between so disembarking and re-embarking he does not leave the airport; or

(c) he leaves the airport where re-embarking is delayed for not more than twelve hours for technical reasons connected with the operations of the airline concerned or the aircraft to be used in continuing with the journey.

Power to make further exemptions
Act No.16
of 1992
s.2

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

(2) The Permanent Secretary to the Treasury may, by order under his hand, exempt any person or persons from liability for the charge.

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

Appointment of agents
Acts Nos:
1 of 1983
s. 22;
1 of 1996 s. 6

6.-(1) Every airline and every travel agent shall be an agent for the collection of the charge for an airport.

(2) The Minister may by notice published in the *Gazette* appoint such other collectors as he may deem necessary.

Collection and payment of charge Acts Nos: 1 of 1983 s. 23; 1 of 1996 s. 5; 13 of 1996 s. 4; 8 of 1998 s. 4

7.-(1) Every agent shall collect the charge from all persons liable to pay the same upon the purchase of a ticket for air travel through an airport to any destination within or outside the United Republic, and shall remit to the commissioner for Value Added tax on or before the last working day of the month following the month in which the collection was done.

(2) Every agent for an air transport undertaking shall collect the charge from all persons liable to pay the same while embarking at any airport in Mainland Tanzania in an aircraft owned, operated or managed by, or on charter to, that undertaking or the owner of that undertaking.

(3) Where a collection agent fails or neglects to remit the charges collected, within the period prescribed under subsection (1) 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 unremitted.

(4) The amount collected by way of charge, together with an amount for which the collection agent is liable under subsection (3) shall be paid in accordance with any directions of the Minister in that behalf by the collection agent to the Permanent Secretary to the Treasury, and the Permanent Secretary or any revenue officer may recover the same as a debt due to the Government, together with full costs of suit, in a district court.

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

Issue of receipts

8.-(1) Every collection agent, and every servant or agent of a collection agent employed by the collection agent in that behalf, who collects the charge from a person liable to pay it shall –

(a) where such 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.

(2) Any collection agent, or servant or agent of a collection agent who collects the charge from any person liable to pay it and who intentionally omits to issue a receipt in accordance with the provisions of this section or in any manner delays or defers the issue of the receipt, commits own offence and upon conviction is liable to a fine not exceeding one thousand shillings or to imprisonment for a term not exceeding six months or to both the fine and imprisonment; and, in any prosecution for an offence 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 the act.

Collection agent to remit the charge to Commissioner

8A.-(1) Where any collection agent, and every servant or agent of a collection agent employed by such collection agent in that behalf, collects the charge from a person liable to pay the same and fails to remit the charge so collected to the Commissioner, the Commissioner may recover the charge by distress upon the goods and chattels of the agent.

(2) Where any tax due from an agent remains unpaid, the

Act No.15
of 2003
s.4

Commissioner may, by notice in writing, require any other person -

- (a) from whom any money is due, or is accruing or may become due to the agent; or
- (b) who holds, or may subsequently hold money on account of the agent; or
- (c) having authority from any person to pay money to the agent, to pay that money, or an amount which is sufficient to discharge the tax from the agent, in the manner directed by the Commissioner as and when it would, but for the notice, be or become payable to the agent.

(3) A person on whom a notice under subsection (2) has been served and who fails to comply with the notice, commits an offence and upon conviction is liable to a fine not exceeding one hundred thousand shillings or ten percentum of the amount demanded by the notice, whichever is greater or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Power of
restraint or
removal
Act No. 1
of 1983
s. 24

9. Where any person liable to pay the charge refuses or neglects to pay the same, any police officer, revenue officer and any servant or agent of a collection agent authorised by the collection agent in that behalf may –

- (a) restrain such person from embarking on an aircraft; or
 - (b) if such person has embarked upon an aircraft, require him to leave the aircraft, and if such person fails to do so within a reasonable time, may remove him from the aircraft,
- and in restraining or removing any such person, such police officer, revenue officer, servant or agent may use such force as may be reasonably necessary in the circumstances.

Inspection
or removal

10. 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 an airport or air transport undertaking and may require such person to produce all books, documents and records relating to the embarkation of passengers and may copy extracts therefrom.

Obstruction
Act No. 1
of 1983
s. 25

11. Any person who obstructs or hinders a police officer, revenue officer or any such servant or agent aforesaid 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 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred shillings or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

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, and may attach to the breach of any such regulation a penalty not exceeding the penalties prescribed in section 11.