

**THE PORT SERVICE CHARGE ACT,
NO. 2 OF 1999**

(PRINCIPAL LEGISLATION)

(THE COMPILATION OF 2021)

(This Compilation of the Port Service Charge Act No. 2 of 1999, incorporates and consolidates all amendments made to the Act since its commencement up to June, 2021. This Compilation is made only for easy reference of the Act and it shall not be used as an authority in any legal proceedings)

**THE PORT SERVICES CHARGE
ACT, No. 2 OF 1999**

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SCHEDULE I & II.

ACT NO. 2 OF 1999

I ASSENT

**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.**

Amended by Acts No.

7 of 2002

9 of 2004

13 of 2005

1 of 2006

6 of 2006

7 of 2007

9 of 2008

4 of 2009

7 of 2009

9 of 2012

10 of 2013

9 of 2015

Amended by L.N

No.:-50 of 2012

49 of 2013

94 of 2015

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.

Interpretation.

2. In this Act unless the context otherwise requires:

*Inserted by Act
No. 9 of 2012
section 21*

"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;

"Airport Safety Fee" means any payment charged under section 3A of this Act.

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

"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;

*Inserted by Act
No. 13 of 2005,
section 25*

"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;

"Resident" shall have the meaning assigned to it under the Immigration Act of the United Republic of Tanzania, Act No. 7 of

1995;

*Replaced by Act
No. 6 of 2006,
section 3*

"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.

"Zanzibar Tax Appeals Board" means the Zanzibar Tax Appeals Board established under Act No.1 of 2006.

*Imposition of
Port Service
Charge.*

3. -(1) Subject to the provisions of Section 4, 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;
- (b) owner of sea transport undertaking in respect of all passenger and cargo carried by such owner in any voyage;
- (c) aircraft landing at an airport in Zanzibar whether in transit or otherwise.

*Amended by Act
No. 6 of 2006,
section 4*

(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.

*Amended by Act
No. 9 of 2015,
Section 15*

(3) For the purpose of this Act, the Stamp Duty Act, No. 6 of 1996 shall not apply to sea transport services collected by a carrier or collection agent under this Act.

(4) The Minister may from time to time amend, add or replace the schedules.

*Airport Safety
Fee.*

3A. -(1) There shall be paid by every passenger on every occasion on which he embarks on an aircraft at an airport, a fee to be known as "an airport safety fee".

*Inserted by Act
No. 9 of 2012*

section 22

(2) The procedure for collecting, enforcing, recovery and exempting the airport service charge as provided for under this Act and Regulations made thereunder shall apply mutatis mutandis to collection, enforcement, recovery and, as the case may be, exemption of the airport safety fee.

Exempted
Passengers.

4. -(1) The following passengers 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.

5. [Repealed by Act No. 7 of 2009, s. 73]

Appointment
of Agents.

6. - (1) For the purpose of collection of the charge, the Commissioner may appoint the following persons to be the Agents for the collection of the charge and stipulate terms and conditions for such collection:

*Amended by Act
No.3 of 2021,
section 23.*

- (a) a person who owns, operates or manages a port for that port;
- (b) a person who owns, operates or manages an air transport or sea transport undertaking for that undertaking.

(2) For the purpose of safeguarding the collection of the charge, the Commissioner may require the appointed Agent to pay such security as the Commissioner may determine which shall be forfeited in case the Agent has failed to fulfil the terms and conditions stipulated in subsection (1) of this section.

(3) Notwithstanding the provisions of subsection (1) of this section, the Commissioner may, at any time, cancel the appointment of an Agent where he deems fit.

6A. [Repealed by Act No. 7 of 2009, s. 73]

7. [Repealed by Act No. 7 of 2009, s. 73]

Issuance of
Ticket.

*Inserted by Act
No. 13 of 2005,
section 27*

7A. (1) Tickets referred to under this section shall be pre-printed and serially numbered provided that no serial number shall be issued more than once.

(2) Any collection agent who contravenes the provisions of this section commits an offence and on conviction shall be liable to a fine of not less than Three Hundred Thousands shillings but not exceeding Five Million shillings.

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 offence and upon conviction be liable to a fine not exceeding T. 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 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 such offence.

9. [Repealed by Act No. 7 of 2009, s. 73]

Power to restrain
or removal.

*Amended by Act
No.13 of 2005,
section 28.*

10. - (1) 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 aircraft or ship and if such person fails to do so within a reasonable time may remove him from

*Amended by Act
No. 9 of 2008,*

section 5

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.

*Amended by Act
No. 10 of 2013,
section 3*

(2) Where any charge, fine or interest payable under this Act by any person who owns, operates or manages an air transport or sea transport undertaking is not paid within the time specified under this Act, the Commissioner may restrain any ship or aircraft operated, owned or managed by such person from departing from the port or may close the office until such charge, penalty or interest is paid accordingly.

(3) Notwithstanding any other law to the Contrary, the Commissioner may, by order in writing, require any person who manages, control, regulates or has any authorities for clearance, handling of goods or passenger of any ship or aircraft from departing from any port in Zanzibar, to withhold such clearance and departure or take any action which facilitate the payment of tax until such charges, fees, penalty or interest are paid accordingly.

*Inserted by Act
No.10 of 2013,
section 3*

(4) Notwithstanding the provisions of this section, the Commissioner shall have the power to suspend the business licence of any defaulting person referred to under subsection (2) of this section, until such time as he may determine.

(5) any person who wilfully fails to comply with any order of the Commissioner under subsection (3) shall, without affecting the liability of taxable person, pay 10 percent of the tax which is required to be paid by such taxable person.

*Maintenance of
Books of Accounts*

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

*Amended by Act
No.13 of 2005,
section 29(a)*

- (a) daily stock register recording serial numbers of all tickets sold or issued;
- (b) copies of manifest with full particulars of all departing vessels or aircraft and passengers therein;
- (c) any other document as required by the Commissioner.

(2) Collection agent shall keep such record required under this section for a period of 7 years or such longer period as the Commissioner may require in writing, in a

*renumbered by
Act No. 9 of 2008,
section 6*

particular case.

- (3) Notwithstanding the provisions of this Act or any other Act, all records maintained under the provisions of this Act shall be either in English or Swahili.
- (4) Any collection agent who contravenes the provisions of this section commits an offence and shall on conviction be liable to a fine not less than Three Hundred Thousands shillings but not exceeding Five Million shillings.

12. [Repealed by Act No.7 of 2009, s. 73]

13. [Repealed by Act No.7 of 2009, s. 73]

13A. [Repealed by Act No.7 of 2009, s. 73]

14. [Repealed by Act No. 9 of 2012, s. 23]

15. [Repealed by Act No.7 of 2009, s. 73]

16. [Repealed by Act No.7 of 2009, s. 73]

17. [Repealed by Act No.7 of 2009, s. 73]

18. [Repealed by Act No.7 of 2009, s. 73]

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.

Amended by:
Legal Notice No. 50 of 2012

SCHEDULE I

SERVICE CHARGES AND FEES OF AIRPORT

ITEM	RATE
1. Passenger embarking planes and travelling within Tanzania.	T. sh 10,000/= per person (amended by LN. No.50.2012).
2. Passengers embarking plane en route to outside the country.	USD 40 per person (amended by LN. No. 49 of 2013).
3. Landing permits for Foreign planes landing at Zanzibar airports whether in transit or otherwise:	USD. 10 per ton or part thereof per landing.
4. Airport Safety fee at USD 9 for every passenger travelling outside the United Republic of Tanzania or Tshs. 3000 for every passenger travelling in the United Republic of Tanzania. (amended by LN No. 95 of 2015)	

Amended by:
Legal Notice No. 50 of 2012

SCHEDULE II
SERVICE CHARGES ON SEAPORT

ITEM	RATE
1. Sea Port Service Charge for passengers.	
(a) Passengers travelling to destination in Tanzania	Tshs. 2000/- (amended by LN. No.50 of 2012).
(b) Passenger travelling outside the Country	US. \$ 10 (amended by LN. No. 49 of 2013).
(c) Passengers embarking from sea port in Zanzibar to another seaport in Zanzibar.	TZS. 1000 (amended by LN. No. 94 of 2015).

Provided that passenger travelling within Zanzibar shall not pay sea port service charge.

2. Sea Transport charge:-

(a) Passenger Ticket	8% of the taxable value (Amended by LN No. 59 of 2020).
(b) Cargo	8% of taxable value or 800/= per ton of the total tonnage capacity for every voyage whichever is greater (Amended by LN No. 59 of 2020).

Provided that the sea transport charge in item 2(b) shall be paid by the taxpayer who is not registered under Value Added Tax Act, No. 4 of 1998.

(Amended by LN No. 108 of 2014)

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

{ KHAMIS JUMA CHANDE }
CLERK OF THE HOUSE OF REPRESENTATIVES