



**THE UNITED REPUBLIC OF TANZANIA**

---

**THE PORT SERVICE CHARGE ACT**

**CHAPTER 264**

---

**REVISED EDITION 2006**

**This edition of the Port Service Charge Act, Cap. 264 incorporates all amendments up to 30th November, 2006 and is printed under the authority of Section 4 of the Laws Revision Act, Cap.4.**

**Dar es Salaam**  
-----, 2006

**J. P. Mwanyika**  
**Attorney General**

**CHAPTER 264**

---

**THE PORT SERVICE CHARGE ACT**

---

**[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.            | Inspection of records.             |
| 11.            | Offences.                          |
| 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]

Acts Nos:  
11 of 1973  
14 of 1992  
25 of 1997  
8 of 1998  
15 of 2003

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;

"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

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 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.

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;

(c) any passenger embarking on a ferry which plies at a distance of up to three kilometres from the port.

(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.

Power to  
make further  
exemptions

**5.**-(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.

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

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

(4) Where any tax due from an agent remains unpaid, the 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 of much as 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.

(5) A person on whom a notice under subsection (4) 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.

(6) 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.

(7) 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.

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

**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, 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.

Inspection of records

**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 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.

Offences

**11.** 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.

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.

---