

CHAPTER 84

THE FOREIGN VEHICLES TRANSIT CHARGES ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

Section Title

**PART I
PRELIMINARY**

1. Citation and application.
2. Interpretation.

**PART II
IMPOSITION OF TRANSIT CHARGES**

3. Imposition of transit charges
4. Exemption.

**PART III
ADMINISTRATION AND COLLECTION**

5. Minister may amend entry point.
6. Transit Charge Collectors.
7. Issue of receipt.
8. Power to inspect.
- ~~9. Powers of entry, seizure and etc.~~ refer section 94 of TAA, 2014
- ~~10. Commissioner may compound offences.~~ refer section 92 of TAA, 2014
- ~~11. Offences and penalties.~~ Amendment referred herein
12. Regulations.
13. (Repeal of Act no. 23 of 1970).

SCHEDULE

CHAPTER 84

THE FOREIGN VEHICLES TRANSIT CHARGES ACT

Acts Nos.
19 of 1995
25 of 1997
11 of 2000

An Act to impose and collect transit charges on the use of foreign vehicles on public roads, to repeal the Foreign Commercial Vehicles (Licensing) Act, and to provide for other matters related to transit charges.

[16th June, 1995]
[s.1(2)]

**PART I
PRELIMINARY**

Citation and
application

1. This Act may be cited as the Foreign Vehicles Transit Charges Act 1995.

(2) This Act shall apply to all public roads in Mainland Tanzania and shall be deemed to have come into operation on 16th June, 1995.

Interpretation
section 131 of
the Tax
Administration
Act 2014

2. In this Act, unless the context requires otherwise -
~~“Commissioner” means the person appointed as such for the purposes of this Act, and includes any public officer to whom the Commissioner may, by writing under his hand, delegate all or any of his functions under this Act;~~

section 131 of
the Tax
Administration
Act 2014

Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;

“entry point” means any place, premises or other area appointed or designated as a point or points at or within which transit charges is payable under this Act;

“foreign vehicle” means motor vehicle registered in a country other than Tanzania;

“Minister” means the Minister responsible for finance;

“owner” in relation to any foreign vehicle includes -

- (a) the person having the use of the vehicle under a hiring or hire purchase agreement;
- (b) the person in charge of the vehicle;
- (c) the driver of the vehicle;
- (d) any person who holds himself out as, or is the agent of the owner in relation to any business connected with the vehicle;

“transit charges” means the money payable on the use of a foreign vehicle on a public road;

“transit charge collector” means a collector of transit charge under section 6;

“vehicle” means any motor vehicle constructed or adapted for use on the road and includes a trailer.

PART II
IMPOSITION OF TRANSIT CHARGES

Imposition of transit charges Act No.11 of 2000 s.19

3.-(1) There is imposed a transit charge on the use of foreign vehicles on public roads in Mainland Tanzania, payable by every person in respect of the foreign vehicle he drives along a public road.

(2) The transit charge payable under this Act shall be paid upon the foreign vehicle in question passing through the entry point along a public road.

(3) There shall be levied and paid in accordance with the rates prescribed in the Schedule to this Act, the transit charges in respect of a vehicle passing through the entry point along a public road for the whole of the distance to be covered by the vehicle in while in the country.

(4) The Minister may, by order published in the Gazette, amend, vary, add to, replace or otherwise alter the content of the Schedule.

Exemption

4. The Minister may, by order published in the Gazette, exempt any person, body of persons or foreign vehicle from the application in relation to them of any of the provisions of this Act or the payment of any transit charge, and such exemption may be general or restricted to any particular entry point or points, and may be on such conditions as the Minister may impose.

PART III
ADMINISTRATION AND COLLECTION

Minister may amend entry point

5.-(1) The Minister may, by order published in the *Gazette*, amend, add to, vary, replace or otherwise alter the designation of any place as entry point at which transit charges shall be paid and collected.

(2) There shall be established a paying point at or within the entry point or points at which transit charges shall be paid and collected.

(3) Every paying point in or at the entry point shall be conspicuously signposted as such in both Kiswahili and English.

(4) Every vehicle approaching and proceeding through the entry point shall stop at the paying point at the entry point, and the owner or person in charge of that vehicle shall pay to the transit charge collector at that point the transit charge due and payable by him.

Transit Charge collectors section 132 of

~~6. (1) There shall be appointed by the Minister a Commissioner who shall be responsible for the administration and collection of the transit~~

the Tax Administration Act 2014

~~charges payable under this Act, and the Commissioner may appoint such public officers to be transit charge and assistant transit charge collectors who shall collect transit charges at every entry point and perform such other functions and duties as may be specified by the Commissioner or otherwise for the purposes of this Act.~~

section 132 of the Tax Administration Act 2014

(1) The Commissioner shall be responsible for the administration and collection of the transit charges payable under this Act

(2) The Commissioner may appoint public officers to be transit charge and assistant transit charge collectors.

(3) The transit charge and assistant transit charge collectors shall collect transit charges at every entry point and perform such other functions and duties as may be specified by the Commissioner for the purposes of this Act.

(4) The Commissioner may appoint in respect of every entry point a manager to be responsible for the management, conduct and supervision of the affairs of the entry point.

Issue of receipt

7.-(1) Every person collecting a transit charge under this Act shall forthwith issue a receipt or a ticket in the prescribed form.

(2) The manager of each entry point shall keep or cause to be kept and maintained a register of all vehicles paying transit charge at the entry point, and shall submit or cause to be made out and submitted to the Commissioner such periodic returns of the payment of the transit charges in question in the prescribed form.

Power to inspect Act No.25 of 1997

8.-(1) There shall be appointed such public officers, designated as transit charge inspectors, as the Minister may, upon the advice of Commissioner, determine as being necessary for ensuring due compliance with the provisions of this Act.

section 133 of the Tax Administration Act 2014

~~(2) In the performance of this duties under this Act, a transit charge inspector may~~

~~(a) at any reasonable time, enter upon and inspect any premises or any vehicle to ensure compliance with the provisions of this Act or any regulations made under it;~~

~~(b) have access to all books, records, returns, reports and other documents, relating to any foreign vehicle;~~

~~(c) if satisfied that the provisions of this Act or of any regulations made hereunder have not been complied with in respect of the foreign vehicle may seize and detain such vehicle until such time as the provisions of this Act or regulations are complied with.~~

section 133 of the Tax Administration Act 2014

(2) In the discharge of duties under this Act, a transit charge inspector shall have and exercise like powers granted by section 42 of the Tax Administration Act.

~~Powers of entry, seizure and etc. Act No.25 of 1997 section 134 of the Income Tax Act, 2014 refer section 94 of TAA, 2014~~

~~9. Where the Commissioner or any transit charge inspector has reason to believe that an offence under this Act or under any regulations made hereunder has been committed and that the person whom he reasonably suspects of being involved in the offence is in any building or other place, he may at all reasonable hours, enter that place or any part thereof, interrogate any person found in such place, and seize any book, register or document which, in his opinion, may be evidence of commission of, or of intent to commit the offence and may retain such book, register or document until produced in court or, if not so produced, for a period not exceeding sixty days.~~

~~Commissioner may compound offences Act No.11 section 134 of the Income Tax Act, 2014 of 2000 s.20 refer section 92 of TAA, 2014~~

~~10. (1) The Commissioner may, where he is satisfied that any person has committed an offence under this Act, compound such offence by accepting from such person a sum of money and by ordering, if he thinks fit so to do, the forfeiture of the vehicle liable to forfeiture:~~

~~Provided that—~~

- ~~(a) such sum of money shall not be less than the amount that would have been ordinarily paid under this Act or more than half of the maximum fine provided for such offence;~~
- ~~(b) the power conferred by this section shall only be exercised where the person admits in writing that he has committed the offence;~~
- ~~(c) the Commissioner shall give the person from whom he receives such sum of money a receipt therefore.~~

~~(2) Where an offence under this Act is compounded in accordance with the provisions of subsection (1), and proceedings are brought for the same offence against the offender or any other person who under the provisions of this Act is liable for the same offence, it shall be a good defence for such offender or other person if he proves in the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).~~

~~(3) Any dispute in relation to the assessment made under this Act, shall be dealt with in accordance with the procedure set out in the Tax Revenue Appeals Act.~~

Cap.408

~~(4) In any proceedings under this Act, the burden to prove that the vehicle is not a foreign vehicle shall be on the accused or, as the case may be, the defendant.~~

~~Offences and penalties Act No.25 of 1997 section 135 of the Income Tax Act, 2014~~

~~11. (1) Any person who—~~

- ~~(a) drives a foreign vehicle through the entry point except by the route designated for the passage of that vehicle; or~~
- ~~(b) refuses to stop a foreign vehicle at the entry point and to pay transit charge; or~~
- ~~(c) fraudulently or forcibly drives a foreign vehicle through the~~

- ~~(d) — entry point or without paying the transit charge; or having collected any transit charge fails or refuses to remit the money collected as transit charge money to the Commissioner or to any other authorized person; or~~
- ~~(e) — obstructs any public officer in exercise of the powers conferred upon him by section 8 or section 9; or~~
- ~~(f) — refuses to answer any reasonable question put to him by such public officer.~~

~~is guilty of an offence and shall be liable on conviction to a fine not exceeding US\$ 500 or imprisonment of a term not exceeding six months, or to both:~~

~~— Provided that where the offence committed is in respect of paragraph (d) of subsection (1) the fine payable may be made in Tanzania Shillings.~~

~~(2) In addition to the penalty imposable under subsection (1), the court shall order the offender to pay the prescribed transit charge where the offence is one of failing or refusing to pay the transit charge or to remit to the Commissioner the transit charge collected.~~

section 135 of
the Income Tax
Act, 2014

11.- (1) A person shall not-

- (a) drive a foreign vehicle through an entry point except by the route designated for the passage of that vehicle; or
- (b) refuse to stop a foreign vehicle at an entry point when requested to do so by a transit charge inspector.

(2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for the purposes of section 85 of the Tax Administration Act.”.

Regulations

12. The Minister may, either of his own accord or upon advice by the Commissioner, make regulations, to be published in the *Gazette* -

- (a) prescribing matters required or permitted by this Act to be prescribed;
- (b) providing in any other way for the better and more effective carrying out of the purposes and provisions of this Act.

Repeal of Act
No.23 of 1970

13. [Repeals the Commercial Vehicles (Licensing) Act].

SCHEDULE

	<i>Category of Vehicle</i>	<i>Amount Payable</i>
1.	Up to but does not exceed 3 axles	US\$6 or its equivalent in convertible currency or Tanzanian shillings for every 100 kilometres.
2.	exceeding 3 axles	US\$16 or its equivalent in convertible currency or Tanzanian shillings for every 100 kilometres.
