

THE UNITED REPUBLIC OF TANZANIA



CHAPTER 365

THE AIRPORT SERVICE CHARGE ACT

[PRINCIPAL LEGISLATION]

REVISED EDITION OF 2019

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Dodoma,
30th November, 2019

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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
41 of 1965
10 of 1973
12 of 1979
1 of 1983
10 of 1984
15 of 1985
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1 of 1996
13 of 1996
25 of 1997
8 of 1998
12 of 1999
14 of 2001
15 of 2003
14 of 2009
8 of 2012
10 of 2015
8 of 2019

Short title	1. This Act may be cited as the Airport Service Charge Act.
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; and "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 service charge Acts Nos. 10 of 1984 s.4 54 of 1992 s. 4 25 of 1997 s. 4 12 of 1999 14 of 2001 s. 4 8 of 2012 s.4	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 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 ten 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 forty 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
Acts Nos.
1 of 1983
s. 21
10 of 1984
s.4
Cap.4
s. 8

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 such embarkation.

(4) For 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;
- (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
10 of 2015
s.138
8 of 2019
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 General of the Tanzania Revenue Authority 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) An agent required to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form.

(4) Upon filing the monthly return under subsection(3), the agent shall disclose the amount collected and other particulars as the Commissioner General may require; and

(5) Any agent who fails to collect a charge as required by subsections (1) and (2) shall be required to remit to the Commissioner General the amount that should have been collected from the passenger.

Issue of receipts Act No. 10 of 2015 s.139

8. 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.

Collection agent to remit charge to Commissioner Act No. 15 of 2003 s.4 Cap.4 s. 8

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 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;
- (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 *per centum* 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.

Repealed

10. Repealed by Act No.10 of 2015 s.140.

Repealed

10A. Repealed by Act No.10 of 2015 s.140.

Repealed

11. Repealed by Act No.10 of 2015 s.140.

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 88B of the Tax Administration Act.

Cap.438