

THE UNITED REPUBLIC OF TANZANIA



No. 13 OF 1979

ASSENT,

Julius K. Nyerere
President

9TH August, 1979

An Act to impose a levy on air travel to destinations outside the United Republic and to provide for connected matters

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Foreign Travel Levy Act, 1979, and shall be deemed to have come into operation on the 22nd day of June, 1979. Short title

2. This Act shall apply throughout the United Republic. Application

3. In this Act, unless the context otherwise requires- Interpretation
"collector" means a collector & foreign travel levy appointed under section 7

"foreign travel levy" means the levy imposed by section 4;

"Minister" means the Minister for the time being responsible for Finance;

"travel agent" means any person or body of persons whose business includes the selling of tickets for air travel or the carriage by way of persons or cargo for hire or monetary reward.

4.-(1) Every person who purchases a ticket or hires an aircraft from any travel agent in the United Republic, for air travel to or for a return journey from or for both a journey to and return from any destination outside the United Republic shall pay, in respect of that ticket, or the hire of the aircraft a foreign travel levy. Imposition of foreign travel levy

(2) The foreign travel levy shall be a sum equal to twenty per cent of the total sum payable for the ticket or of the cost of hiring the aircraft

Exemption
from foreign
travel levy

5. Any person who-

- ...
- (a) an employee of the Government of the United Republic or the Government of Zanzibar or of a local authority and who is travelling on official duty or ,
 - (b) is in the diplomatic service or in the service of a mission or agency of a foreign government or, of the, United Nations, organization or of the Organization of, African Unity or any organ of these organizations or of any other organization , enjoying diplomatic immunity in Tanzania,

... shall be exempt from the liability to pay foreign, travel levy.

collection
and payment
of foreign
travel levy

6. (1) The Minister may by order published in the Gazette exempt any person or category of persons from the -liability to pay foreign travel levy.

(2) The exemption under this section may be subject to such conditions or restrictions as the Minister may impose.

Appointment
of Acts 1966
No 12

7.(1) The Bank of Tanzania established by section 4 of the Bank of Tanzania Act, 1966, shall be a collector of foreign travel levy for the purposes of this Act.

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

Collection
and payment
of foreign
travel levy

8.-(1) The collector shall collect the foreign travel levy payable by any person under this Act after the application of that person to purchase a ticket or to hire an aircraft for air travel to destinations outside the United Republic has been approved

(2) The sums collected by way of foreign travel levy shall be paid by the collector to the Principal Secretary to the Treasury in accordance with any directions of the Minister in that behalf.

(3) All the proceeds from foreign travel levy paid to the Principal Secretary to the Treasury shall be paid into the Consolidated Fund.

Issue of
receipts

9. Any collector who collects foreign travel levy from any person liable to pay it shall issue to that person a receipt in such form as may be prescribed by the Minister for that purpose.

Issue of
certificate
of exemption

10.-(1) There shall be issued to every person exempt from the liability to any foreign travel levy a certificate of exemption which shall be in such form as the Minister may prescribe.

(2) The Minister may authorize a collector to issue certificates of exemption.

Restriction
on issue of
tickets etc.

11.-(1) No travel agent shall issue a ticket or let an aircraft for air travel to any destination outside the United Republic unless-

- (a) the person intending to travel has produced a receipt for the foreign travel levy paid by him; or
- (b) the person intending to travel has produced a certificate of exemption in accordance with section 10. -

(2) Any travel agent who Contravenes the provisions of this section shall be guilty of an offence and shall be liable upon conviction to a fine not exceeding five thousand shilling or to imprisonment for a term not exceeding three years or to both the fine and imprisonment.

12.-(1) Any police officer or customs official stationed at the airport of departure may require any person intending to travel by air to produce evidence of payment of, or of exemption from, foreign travel levy.

Enforcement
by police
officer or
customs
official

(2) Where any person fails to produce the evidence required under subsection (1) of this section, the police officer or customs official may-

(a) restrain that person from boarding an aircraft; or

(b) if the person is on board an aircraft, require that person to leave the aircraft and if the person, fails to do so within a reasonable time, remove him from the aircraft,

and in restraining or removing any person from an aircraft, the police officer or customs official may use such force as may be necessary in the circumstances.

13. The Minister may make regulations for the better carrying out of the purposes of this Act.

Regulations

Passed in the National Assembly on the thirteenth day of July, 1979.


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Clerk of the National Assembly