

THE UNITED REPUBLIC OF TANZANIA



No. 42 OF 1966

I ASSENT,

A handwritten signature in black ink, reading 'Julius K. Nyerere', with the word 'President' written in a smaller font below it.

4TH AUGUST, 1966

**An Act to impose a tax on services performed in relation to the Distribution and Supply of Aviation Spirit**

[16TH JUNE, 1966]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Aviation Spirit Service Tax Act, 1966 and shall be deemed to have come into operation on the sixteenth day of June, 1966.

Short title  
and  
commence-  
ment

2. In this Act unless the context otherwise requires-  
"aviation spirit" means aviation spirit and similar fuels used in aircraft engines;

Interpretation

"the Commissioner" means the Commissioner of Customs and Excise, and includes a Regional Commissioner of Customs and Excise;

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

"owner" has the meaning assigned to it in the East African Customs Management Act, 1952;

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"proper officer" has the meaning assigned to it in the East African Customs Management Act, 1952;

"the tax" means the aviation spirit service tax charged by this Act.

3. Subject to the provisions of this Act, there is hereby charged on the services performed in relation to the distribution and supply of aviation spirit which is sold for use in aircraft a tax, at the rate specified in the Schedule hereto.

Imposition  
spirit  
of aviation  
service tax

4.-(1) In the case of aviation spirit imported into or manufactured in Tanganyika and entered in Tanganyika for home consumption the tax shall be paid by the owner to the proper officer of customs at the time of entry for home consumption:

Payment of  
tax

Provided that the commissioner may in any such case enter into arrangements with any person for the payment of the tax at some time other than that prescribed by this subsection but nothing in such arrangements shall exempt the owner from liability to pay the tax unless such tax paid in accordance with such arrangement.

(2) In cases other than those provided for in subsection (1) the importer of any aviation spirit imported into Tanganyika shall pay the tax to the proper officer of customs at the time of importation:

Provided that the Commissioner may in any such case enter into arrangements with any person for the payment of the tax at some time, other than that prescribed by this subsection but nothing in such arrangements shall exempt the importer from liability to pay the tax, unless such tax is paid in accordance with such arrangements.

5. The provisions of the East African Customs Management Act, 1952 relating to the grant of refund, rebate or remission shall apply to the tax insofar as it is paid in relation to aviation spirit imported into Tanganyika as they apply to customs duty.

Recovery by  
suit

6. The tax shall be a debt due to the Republic and, if for any reason it is not paid in accordance with the provisions of section 4, it may be recovered by suit by the Commissioner in the name of the Commissioner of Customs and Excise.

Powers of  
customs  
officers

7.(1) Officers of the Customs and Excise, and police officers, may, for the purposes of preventing any evasion of the tax, the recovery and collection of the tax and the investigation and prosecution of offences, under, : this Act, exercise the powers conferred on them by the East African Customs Management Act, 1952 for the like purposes in respect of customs duties and the offences under that Act.

(2) the commissioner shall have the like powers in relation to offences under this Act as are conferred upon him by Part XV of the East African Customs Management Act, 1952 in relation to offences under that Act.

Power to  
exempt

8. The Minister may by order published in the *Gazette* remit in whole or in part the tax payable under this Act by any person in respect of any aviation spirit imported into or manufactured in Tanganyika if he is satisfied that it is in the public interest to do so.

Offences

9. Any person who-

(a) imports into Tanganyika any aviation spirit (other than aviation spirit in respect of which arrangements have been made under section 4) without making entry thereof in accordance with the East African Customs Management Act, 1952; or

(b) imports into Tanganyika any aviation spirit in respect of which arrangements have been made under section 4 otherwise than in accordance with those arrangements;

(c) removes or attempt to remove from custom control any aviation spirit imported into Tanganyika in relation which the tax has not been paid otherwise than on the authority of the Commissioner or in accordance with any arrangements made in respect of such aviation spirit under section 41

(d) for the purpose of evading the payment of the, tax relation to any aviation spirit makes to an officer of customs any statement which he knows to be false or does not. believe to be true, and for such purpose aforesaid alters, or procures any person to alter. any document relating to any aviation, spirit,, or- utters any such altered document,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding three years or to both such fine and imprisonment', and the aviation spirit in respect of which the offence was committed shall be liable to be forfeited to the Republic.

**10.** The Minister may make rules for carrying the purposes and Rules provisions of this Act into effect.

SCHEDULE

(Section 3)

RATE OF Ax

Cents 10 in respect of every imperial gallon at 62° F.

Passed in the National Assembly on the twenty-first day of July, 1966.

  
Clerk of the National Assembly