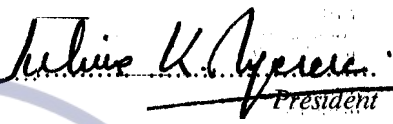


THE UNITED REPUBLIC OF TANZANIA



No. 43 OF 1966

I ASSENT,


President

4TH AUGUST, 1966

An Act to provide for the Imposition of Road Tolls and for purposes connected therewith

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Road Tolls Act, 1966 and shall come into operation on such date as the Minister responsible for finance shall, by notice in the *Gazette*, appoint.

Short title and commencement

2. In this Act, unless the context otherwise requires-

Interpretation

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

"entry" means entry on one occasion only;

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

"motor vehicle" shall have the meaning assigned to it by the Traffic Cap. 168 Ordinance;

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

E.A.H.C Acts 1452 No. 12

"road toll" means the tax referred to as road toll which is imposed by this Act;

"tare weight" shall have the meaning assigned to it by the Traffic Ordinance.

Cap. 168

3. Subject to the provisions of this Act, a tax (in this Act referred to as a road toll) shall be charged, levied and paid on every entry of a motor vehicle to which this Act applies, coming from outside Tanganyika, to a place or road to which this Act applies.

Imposition of road toll

Rate of road toll

4.-(1) The Minister may by order published in the *Gazette*, specify the rate of road, toll to be charged.. levied and paid under this Act and any such order may specify different rates in respect of different categories of motor vehicles and different rates in respect of entries to particular places or roads.

(2) The Minister shall, as soon as possible but in any event within twelve weeks, lay on the Table of the National Assembly every order made under this section.

Payment of road toll

5. No motor vehicle to which this Act applies coming from. outside Tanganyika shall enter or be permitted to enter a place" or road to which this Act applies unless and until payment of the appropriate road toll is made by or on behalf of the person in charge of the said motor vehicle to the proper officer of Customs;

Provided that, if at the time when entry to the said place or road is desired, no proper officer of Customs is available to receive the road toll, the person in charge of the motor vehicle may enter that place or road but shall be obliged to deliver or remit the appropriate road toll to the proper officer of Customs nearest to the place of entry within twenty-four hours of his entry.

Minister may specify motor vehicles to which Act applies

6. The Minister may, from time to time, by order published in the *Gazette*, specify the categories of motor vehicles to which this Act shall apply.

Minister may specify places and roads to which the Act applies
Recovery by suit

7. The Minister may, from time to time, by order published in the *Gazette*., specify the places and roads to which this Act shall apply.

8. The road toll shall be a debt due to the Republic and if for any reason it is not paid in accordance with the provisions of section 5 it may be recovered by suit by the Commissioner in the name of the Commissioner of Customs and Excise.

Exemptions

9. The Minister may by order published in the *Gazette* exempt from payment of road toll under this Act-

- (a) motor vehicles in charge of or owned by any specified person or class of persons; or
- (b) any motor vehicle or category of motor vehicles.

Offences

10.-(I) Any person who-

- (a) for the purpose of evading the payment of road toll makes to an officer of Customs any statement which he knows to be false or does not believe to be true: or
- (b) being in charge of a motor vehicle to which this Act applies, which enters from outside Tanganyika a place or road to which this Act applies, and fails to pay the road toll in the manner and at the time provided for by section 5,

shall be guilty of an offence against this Act and shall be liable on conviction to a fine not exceeding four thousand shillings or to imprisonment for a period not exceeding six months or to both such fine and imprisonment.

(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.

(3) In any prosecution under this Act the onus of proving that road toll has been paid in accordance with this Act in respect of any entry into Tanganyika of a motor vehicle shall be on the person prosecuted.

11. The Minister may make regulations for the better carrying out of the provisions and purposes of this Act, and such regulations may fix penalties for the breach or non-compliance with any regulation not exceeding a fine of one thousand shillings or imprisonment for a term not exceeding three months or to both such fine and imprisonment. Regulations

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

