

THE UNITED REPUBLIC OF TANZANIA



CHAPTER 220

THE ROADS AND FUELS TOLLS ACT

[PRINCIPAL LEGISLATION]

REVISED EDITION 2019

This Edition of the Roads and Fuel Tolls Act, Cap. 220 up to and including 30th November, 2019 and is printed under the authority of section 4 of the Laws Revision Act, Cap. 4.

Dodoma,
30th November, 2019

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CHAPTER 220

THE ROADS AND FUEL TOLLS ACT

[PRINCIPAL LEGISLATION]

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CHAPTER 220
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THE ROADS AND FUEL TOLLS ACT

An Act to impose and provide for the collection of tolls on the vehicular use of public roads, and for the matters related to roads and fuel tolls

[1st January, 1986]

[s. 2]

Acts Nos.
13 of 1985
10 of 1986
17 of 1990
16 of 1992
16 of 1994
17 of 1995
1 of 1996
25 of 1997
6 of 1998
11 of 1998
11 of 2000
14 of 2001
18 of 2002
13 of 2005
6 of 2006
16 of 2007
5 of 2011
4 of 2013
2 of 2014
10 of 2015
16 of 2015
4 of 2018

**PART I
PRELIMINARY
PROVISIONS**

Short title and application Act No. 14 of 2001 s.24(a)	1. -(1) This Act may be cited as the Roads and Fuel Tolls Act. (2) This Act shall apply to all public roads in Tanzania.
Omitted	2. Omitted.
Interpretation Acts Nos. 6 of 1998 s.2 11 of 1998 s.2 14 of 2001 s.24(b) 10 of 2015 s.127 4 of 2018 s.51	3. In this Act, unless the context otherwise requires- "Board" means the Board established by section 5; "Chief Executive" means the Chief Executive Officer of the TANROADS; "classified roads" means any public roads including trunk roads, regional roads, urban roads and feeder roads; "Commissioner" means the Commissioner General appointed under the Tanzania Revenue Authority Act; "development" means the upgrading of a road to a new standard, including a new road or bridge construction, widening or rehabilitation of a road that has been left in poor condition for a long time; "emergency repair" means works required to open roads after a natural disaster; "fuel" means petrol, whether super or regular, and diesel for use in the propulsion of a vehicle; "Fund" means the Roads Fund established by section 4; "local authority" means a district, town, municipality or city authority; "Minister" means the Minister responsible for finance; "road" means a primary, secondary or tertiary road, commonly used by the public or to which the public has access or route and includes- (a) any bridge, causeway, culvert, dam, ditch, drain, fence, embankment, ferry, ford, pontoon or other work in line of such road;

- (b) the land of which the road or route consists or over which the road reserve in question extends;
- (c) anything on that land forming part of, or connected with or belonging to the road or route; and
- (d) land acquired for the construction of a connection between one road or route and another road or route;

“road agency” means TANROADS or any local government authority and includes any institution or body established for purposes of development, maintenance or management of classified roads;

"roads and fuel tolls" means the toll imposed by section 4 and payable under this Act;

"road maintenance" means all works to preserve riding quality, road shape, drain, culverts, structures and bridges, spot improvement of bad spots to maintain accessibility; resealing, reshaping and regravelling;

"roads Minister" means the Minister responsible for roads;

"scheduled toll station" means any place, premises or other area appointed or designated under section 9 as a station, a point or points at or within which road and fuel tolls payable under this Act shall be paid or collected;

“TANROADS” means the Tanzania National Road Agency established under the Executive Agencies Act;

"toll collector" means a collector of roads and fuel tolls; and

"vehicle" includes every description of conveyance for the transport of human beings and goods.

Cap.245

PART II THE ROADS FUND

Establishment
of Roads Fund
Acts Nos.
6 of 1998
s. 2
11 of 1998
s. 3
14 of 2001

4.-(1) There is hereby established a Fund to be known as the Roads Fund into which shall be paid all monies collected as roads and fuel tolls imposed on diesel and petrol, transit fees, heavy vehicle licences, vehicle overloading fees, or from any other source at the rate or rates to be determined by Parliament from time to time.

s. 24(c)
4 of 2018
s. 52

(2) All monies collected as roads and fuel tolls shall be deposited in the account of the Fund.

(3) At least ninety percent of the money deposited in the Fund shall be used for maintenance and emergency repair of classified roads and related administrative costs in the Mainland Tanzania in accordance with approved operational plans and budget of the road agency as approved by the Parliament.

(4) Not more than ten percent of the money deposited in Fund shall be used for roads development and related administrative costs in Mainland Tanzania in accordance with the plans and budgets approved by Parliament.

(5) The money deposited in the Fund shall not be used for any other purposes than those provided for in subsections (3) and (4).

(6) The money deposited in the Fund shall be audited by the Controller and Auditor General or any other qualified auditor appointed by the Board after the approval of the Controller and Auditor General.

Division of
road and
fuel tolls
Act No.
16 of 2015
s.43

4A. Notwithstanding section 4(3), the moneys collected as roads and fuel tolls on petrol and diesel shall be distributed as follows-

- (a) Tanzania shillings 263 per litre imposed on petrol and diesel shall be deposited into the account of the Fund; and
- (b) Tanzania shillings 50 per litre imposed on diesel and Tanzania shillings 50 imposed on petrol shall both be deposited into the National Water Investment Fund established under the Water Supply and Sanitation Act.

Cap.272

Act No.
11 of 1998
s.3

PART III
THE BOARD AND THE ROADS FUND MANAGER

(a) The Board

Establishment
of Board
Acts Nos.
6 of 1998
s.2
11 of 1998
s.3
14 of 2001
s.24(c)
4 of 2018
s. 50 and 53
Cap.4
s.8

5.-(1) There is hereby established a Board to be known as the Roads Fund Board which shall consist of the following members-

- (a) a Chairman who shall be appointed by the President from amongst persons outside the public service;
- (b) the Permanent Secretary in the Ministry responsible for roads;
- (c) the Permanent Secretary in the Ministry responsible for finance;
- (d) the Permanent Secretary in the Ministry responsible for local government;
- (e) a senior public servant not below the rank of Director appointed by the roads Minister;
- (f) four road user representatives appointed by the roads Minister from among the following sectors, institution or associations-
 - (i) the road transport industry;
 - (ii) the tourism industry;
 - (iii) the Tanzania Chamber of Commerce, Industries and Agriculture;
 - (iv) the Confederation of Tanzania Industries;
 - (v) the National Co-operatives Organisation; or
 - (vi) any other organisation of road users with no potential conflict of interest.

(2) Subject to paragraph (f) of subsection (1), the roads Minister shall call for nominations from the sectors, institutions or associations and on receiving the nominations, he shall publish a list of nominated members in one English and one Kiswahili local newspaper for persons wishing to object or comment on the nominations, to make such objections or comments to the roads Minister.

(3) Taking into account the objections and comments in accordance with subsection (2), the roads Minister shall, by notice published in the *Gazette*, make the appointments.

(4) The functions of the Board with respect to the Fund shall be –

- (a) to advise the roads Minister on new sources of roads and fuel tolls, adjustment of rates of existing roads and fuel tolls and on regulations for collection of roads and fuel tolls for the purpose of ensuring adequate and stable flow of funds to road operations;
- (b) to apply the money deposited into the Fund for the purposes approved by the Parliament;
- (c) to set out procedures for agents with respect to the collection of roads and fuel tolls for the purpose of the Fund;
- (d) to ensure full collection and transfer of collected roads and fuel tolls to the Fund's account;
- (e) to develop and review periodically the formula for allocation and disbursement from the Fund to road agency and advise the roads Minister accordingly;
- (f) to recommend to the roads Minister an allocation of funds for road agency to undertake road management at a level that is suitable and affordable;
- (g) to disburse funds from the Fund to road agency;
- (h) to ensure that the operations of road agency and the Fund are technically and financially sound;
- (i) to monitor the use of the funds disbursed to road agency for the purpose of the objects of the Fund;

- (j) to appoint the Roads Fund Manager and the senior officers;
- (k) to appoint, subject to approval by the Controller and Auditor General, an auditor or auditors to carry out the audit of the Fund; and
- (l) to make any other recommendations to the roads Minister as it considers necessary to enable the Board to achieve its objectives.

(5) In performing their duty of ensuring collection, all toll collectors of the Fund under this Act shall submit monthly reports to the Board.

(6) In discharging its functions, the Board shall enter into a performance agreement with the Chief Executive of TANROADS or agency to which the Board disburses funds from the Fund.

(7) The Board shall, within three months after the end of each financial year, submit to the roads Minister an annual report based upon its own activities, the activities of roads agency together with the copies of their audited statements of accounts and copies of the reports made on them by the auditors.

(8) The roads Minister shall cause a copy of the annual report submitted to him to be laid before the National Assembly within two months of the receipt of the report.

(9) All costs with regard to the Board shall be defrayed from the Fund.

(10) The provisions of the Fourth Schedule to this Act shall have effect in respect of the tenure of office of members, meetings of the Board and other matters in relations to Board.

(b) The Roads Fund Manager and Roads Fund Accountant

Appointment
of Roads Fund
Manager and
Roads Fund
Accountant
Acts Nos.
6 of 1998
s. 3
11 of 1998
s.3
4 of 2018
s.54

6.-(1) The Board shall, upon the terms and conditions of service to be determined by it and within three months of the coming into operation of this Act, appoint Executive officers, the Roads Fund Manager and the Roads Fund Accountant to manage the day to day activities of the Fund.

(2) The Roads Fund Manager shall be the Secretary to the Board.

(3) For the purpose of subsection (1), the Board shall invite applications for the post by publishing an advertisement in at least two newspapers circulated countrywide.

(4) A person shall not be appointed to the office of Roads Fund Manager or Roads Fund Accountant unless-

- (a) he is a registered member of a relevant professional body;
- (b) he has at least five years' appropriate experience; and
- (c) he is a citizen of Tanzania, unless expressly exempted from this requirement by the roads Minister.

(5) The Roads Fund Manager shall hold office for a period of five years, whereafter the post shall be re-advertised in the manner specified in subsection (3).

(6) A serving Roads Fund Manager shall be eligible for re-appointment after expiry of the period of his appointment.

Act No.
14 of 2001
s.24(c)

Imposition of
tolls
Acts Nos.
16 of 1994
s.49
17 of 1995
s.30
6 of 1998
s.2
11 of 1998
ss.2 & 4
14 of 2001
s.24(c)
13 of 2005
s.31
5 of 2011
s.23
Cap 84
Cap.4
s.8

PART IV
IMPOSITION OF ROADS AND FUEL TOLLS

7. -(1) There is hereby imposed a toll to be known as a roads and fuel tolls payable under this Act.

(2) The roads and fuel tolls shall be paid by-

- (a) any person upon the purchase of fuel;
- (b) the owner or driver of a vehicle bearing foreign registration upon passing a customs border post;
- (c) the owner or driver of a vehicle carrying fuel in bulk upon passing a custom border post for use in Tanzania.

(3) Paragraph (b) of subsection (2) shall not apply to vehicles-

- (a) paying transit charges payable under the Foreign Vehicles and Transit Charges Act; or
- (b) bearing East African Community Partner States Registration.

(4) Notwithstanding the generality of subsection (2), payment of the roads and fuel tolls in respect of vehicles bearing foreign registration shall be made in Tanzanian shillings or equivalent in foreign convertible currency on such rate as the Minister shall, by order published in the *Gazette*, determine.

(5) Where the Minister determines pursuant to subsection (2) that in relation to any scheduled toll station other than a fuel filling station the roads and fuel tolls shall be paid upon a vehicle passing through a point along a public road or a public ferry within the scheduled toll station, the toll shall be levied and paid in accordance with the rates prescribed in the First Schedule to this Act, and shall be paid each time a vehicle passes through the point within the scheduled toll station.

(6) The roads and fuel tolls payable on purchase of fuel shall be levied and paid in accordance with the rates prescribed in the Second Schedule to this Act.

(7) The Minister may, by order published in the *Gazette*, amend, vary, add to, replace or otherwise alter the First or the Second Schedule to this Act. [s. 4]

Exemptions
Acts Nos.
17 of 1990
s. 45
6 of 1998
s.2
14 of 2001
s.2 4(c)
2 of 2014
s.45

8. (1) The Minister may, by order published in the *Gazette*, exempt any person, body of persons or any vehicle or category of vehicles, from the application in relation to them of any of the provisions of this Act or the payment of any roads and fuel tolls, and such exemption may be general or restricted to any particular scheduled toll stations or periods, and may be on such conditions as the Minister may impose.

(2) Notwithstanding the provisions of subsection (1), the Minister shall not remit any fuel levy payable by any person on any imported or purchased fuel except fuel for use in projects exempted by an agreement to which the Government is a party. [s. 5]

PART V
ADMINISTRATION AND COLLECTION

Scheduled toll
stations
Acts Nos.
16 of 1994
6 of 1998
s.2
14 of 2001
s.24(c)

9.-(1) The place, premises or areas specified in the Third Schedule to this Act are hereby appointed to be scheduled toll stations for the purposes of this Act.

(2) There shall be established at or within each schedule toll station, point or points at which roads and fuel tolls shall be paid and collected.

(3) Where road and fuel tolls are payable upon sale of fuel, every bonded oil installment shall be a station at which roads and fuel tolls shall be paid and collected.

(4) Every vehicle crossing the border carrying fuel bulk for use in Tanzania shall stop at a paying point and the owner or person in charge of such vehicle shall pay the toll collector at that point the toll in respect of the fuel his vehicle is carrying.

(5) Where roads and fuel tolls are payable upon purchase of fuel, every filling station shall be a point at which roads and fuel tolls shall be paid and collected.

(6) Every paying point in or at a scheduled tolls station other than fuel filling station shall be conspicuously signposted as such in both Kiswahili and English.

(7) Every vehicle approaching and proceeding through a scheduled toll station other than a fuel filling station shall stop at the paying point in the station, and the owner or person in charge of that vehicle shall pay to the toll collector at that point the toll due and payable by him.

(8) Where the paying point is a fuel filling station, every person purchasing fuel at the station shall be charged in respect of the fuel he purchases a sum of money combining the price of the fuel and collectable from him at that paying point. [s. 6]

Suit for recovery Acts Nos. 25 of 1997 s.38 6 of 1998 s.2 Cap.4 s.8

10.-(1) Any toll money, penalty or other sum payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner or any proper officer authorised by the Commissioner in that behalf.

(2) A court of the resident magistrate shall have jurisdiction to entertain any suit instituted in accordance with subsection (1) notwithstanding that the amount involved exceeds the pecuniary jurisdiction of such court.

[s. 6A]

Toll collectors Acts Nos. 16 of 1994 s.51 6 of 1998 s.2 14 of 2001 s.24(c)

11.-(1) The Commissioner shall be the person responsible for the collectors administration and collection of the roads and fuel tolls payable under this Act, and the Commissioner may appoint such public officers to be toll collectors and assistant toll collectors who shall collect tolls at toll stations and perform such other functions and duties as may be specified by the Commissioner or otherwise for the purposes of this Act.

(2) Every person or body of persons supplying fuel in bulk to a fuel filling station shall be a toll collector in

relation to that station, and shall collect from the owner or operator in the fuel filling station the roads and fuel tolls payable in respect of the fuel he supplies to him together with the payment due to him for the supply of the fuel.

(3) Subject to subsections (1) and (2), the collector shall pay over the roads and fuel tolls so collected to the Commissioner in such manner as the Minister may prescribe.

(4) The amount of money subsequently realised as roads and fuel tolls by the owner or operator of a fuel filling station paid upon purchase of fuel by owners or drivers of vehicles shall be retained by such owners or operators of a fuel filling station as refund for the money previously paid by him as roads and fuel tolls to the toll collector.

(5) The Commissioner may appoint in respect of every scheduled toll station a station manager to be responsible for the management, conduct and supervision of the affairs of the toll station. [s. 7]

Issue of receipt
Act No.
6 of 1998
s.2

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

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

[s. 8]

Power to
inspect
Acts Nos.
6 of 1998
s.2
14 of 2001

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

s.24(c)
10 of 2015
s.128
Cap.438

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

Prohibited
conduct
Acts Nos.
10 of 2015
s.129
4 of 2018
s.55

- 14.**-(1) A person shall not-
- (a) drive a vehicle through a toll station except by the route designated for the passage of that vehicle;
 - (b) refuse to stop a vehicle at a toll station when requested to do so by the owner or operator of the station;
 - (c) sell or offer for sale, in an area in which roads and fuel tolls are paid upon purchase of fuel, any fuel in respect of which it is not required that any road and fuel toll be paid upon its purchase; or
 - (d) sell or offer for sale, in any area of Mainland Tanzania, any fuel upon the purchase of which roads and fuel tolls are to be paid, without the roads and fuel tolls payable in respect of it having been previously paid;
 - (e) fraudulently or forcibly drive a vehicle through a toll station without paying the toll;
 - (f) fraudulently discharge imported fuel out of a toll station without paying the toll;
 - (g) having collected any toll, fail or refuse to remit the toll to the Commissioner or to any other authorised person;
 - (h) use exempted fuel for purposes other than the intended purposes.

(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.

Cap. 438

Misuse of
Fund
Act No.
4 of 2018
s.56

14A. Any person who misuses money deposited in the Fund upon conviction shall be liable to a fine equivalent to the amount misused or for imprisonment for a term of not less than five years or to both.

Repealed

15. Repealed by Act No.10 of 2015 s.130.

Regulations
Act No.
6 of 1998
s. 2

16. 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 for carrying out of the purposes and provisions of this Act.

[s. 11]

FIRST SCHEDULE

RATE OF TOLL PER VEHICLE OF VEHICLE REGISTRATION

(Made under section 7(5))

Act No.
17 of 1995
s.31

Vehicle		Rate of Toll
1.	Cars, including saloon or estate cars not including combis, landrovers and similar vehicles	US dollars 3
2.	Pickups and passenger carrying vehicles of carrying capacity of not more than 25 passengers	US dollars 5
3.	Passenger carrying vehicles of carrying capacity of more than 25 passengers	US dollars 8
4.	Heavy duty vehicles or vehicles of carrying capacity of more than 5 tons up to 10 tons	US dollars 15
5.	Heavy duty vehicles of carrying capacity of more than 10 tons and not more than 20 tons or such vehicles with trailers	US dollars 20

SECOND SCHEDULE

TOLLS AT FUEL FILLING STATION

(Made under section 7(6))

Acts Nos.
25 of 1997
s.39
17 of 1995
s.32
1 of 1996
s.16
11 of 2000
s.36
18 of 2002
s.46
6 of 2006
s.26
16 of 2007
s.22
4 of 2013
s.45
16 of 2015
s.44

	Fuel	Rate of Toll
1.	Petrol (MSP and MSR)	Shillings 313 = per litre
2.	Diesel(GO)	Shillings 313 = per litre

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THIRD SCHEDULE
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SCHEDULED TOLL STATIONS

(Made under section 9(1))

Act No.
16 of 1994
s.52

1. All fuel filling stations in Tanzania
2. All bonded oil installations in Tanzania
3. All customs border posts in Tanzania.

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FOURTH SCHEDULE
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Acts Nos.
 11 of 1998
 s.5

**TENURE OF OFFICE OF MEMBERS OF THE BOARD,
 CONDITIONS OF SERVICE AND MEETINGS**
(Made under section 5)(10))

Tenure of office
 of members
 Acts Nos.
 11 of 1998
 s.5
 4 of 2018
 s.57
 Cap. 4
 s. 8

1.-(1) The members of the Board apart from *ex officio* members and the Roads Fund Manager shall hold office for a period of three years and shall be eligible for re-appointment for a further non-renewable term of three years.

(2) For purposes of subparagraph (1), the roads Minister shall give due regard to the need to ensure continuity in the membership of the Board and to this end shall differentiate between the periods of office of members of the Board, provided that such periods are disclosed at the time of appointment to the Board and therefore initially one half of the members from the road user representatives shall be appointed on a lesser period than the period specified in this paragraph.

(3) A member of the Board, including the Chairman, Vice-Chairman, the Chief Executive and Roads Fund Manager shall vacate office-

- (a) upon expiry of the term of appointment;
- (b) on being permanently incapacitated by physical or mental illness;
- (c) on his or her estate being sequestrated; or
- (d) on being convicted for any criminal offence.

(4) The roads Minister may remove a member of the Board from office upon recommendation of the Board, if such member-

- (a) fails to perform his duties diligently or efficiently;
- (b) is unable to perform his duties because of mental illness or ability; or
- (c) has been absent without the permission of the Chairman for three consecutive meetings of the Board without good reason.

(5) A member of the Board may resign on one month's written notice to the roads Minister.

(6) The roads Minister shall fill vacancies of the Board as soon as possible in accordance with the provision of section 5.

Meetings of Board
Act No. 11 of 1998
s. 5
4 of 2018
s. 57
Cap.4
s.8

2.-(1) The Board shall meet as and when required, but at least four times each year.

(2) The first meeting of the Board shall be held at a time and place determined by the roads Minister and thereafter meetings shall be held at times and places determined by the Board.

(3) The members shall elect a vice chairman of the Board from amongst their number.

(4) The Chairman, or in his absence the Vice-Chairman, may at any time in his discretion convene a special meeting of the Board, and shall convene such a meeting within fourteen days of a request signed by not less than seven members of the Board.

Quorum
Cap. 4
s. 8

3. A quorum at the meeting of the Board shall be more than half of the voting members.

Decision of Board
Cap.4
s.8

4.-(1) Except where otherwise provided, a decision of the majority of the members of the Board present shall be the decision of the Board.

(2) The Chairman shall have a casting vote in event of an equality of votes.

(3) A member of the Board shall not take part in the discussion of or the making of a decision about matters before the Board in which he or his spouse, blood relations, partner or employer, other than the state, or the partner or employer of his spouse or blood relation has direct or indirect pecuniary interest

Conduct of meeting
Cap. 4
s.8

5. The Board shall determine its own procedure for the conduct of its meeting.

Conditions of service of members of Board
Act No. 11 of 1998
s. 5
Cap. 4
s.8

6. A member of the Board shall be appointed on such conditions, including fees and allowances, as the roads Minister may upon the advice of the Board determine.