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THE LAND TRANSPORT REGULATORY AUTHORITY ACT,
(CAP. 413)

REGULATIONS

(Made under section 45 (2)(c))

THE LAND TRANSPORT REGULATORY AUTHORITY (LEVIES) REGULATIONS, 2020

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THE LAND TRANSPORT REGULATORY AUTHORITY ACT,
(CAP. 413)

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(Made under section 45 (2))

THE LAND TRANSPORT REGULATORY AUTHORITY (LEVIES)
REGULATIONS, 2020

- Citation 1. These Regulations may be cited as the Land Transport Regulatory Authority (Levies) Regulations, 2020.
- Application 2. These Regulations shall apply to all regulated suppliers in the regulated sectors in Mainland Tanzania.
- Interpretation 3. In these Regulations, unless the context otherwise requires –
- Cap.413 “Act” means the Land Transport Regulatory Authority Act, 2019;
“Authority” means the Land Transport Regulatory Authority established under section 4 of the Act;
“gross operating revenue” means revenue earned or realized from the operations of the regulated supplier excluding revenue not related to the regulated services;
“levy” means a levy payable to the Authority calculated as a percentage of gross operating revenues of regulated services or regulated supplier;
“regulated sector” means rail transport, commercial road transport, commercial underground and cable transport;
“regulated supplier” means any person engaged in activities in or in connection with a regulated sector and includes any person whom the Authority declares under the Act to be a supplier;

“regulated services” means any services supplied or offered for supply in a regulated sector and includes services which the Authority declares to be such services under the Act.

PART II
COLLECTION OF LEVIES

Chargeable
levies on
regulated
suppliers

4.-A regulated supplier shall pay levies to the Authority calculated at a rate of 0.5% of gross operating revenue of the regulated service provider.

Payment modalities

5.-(1) The collection of levy shall be made through electronic collection system or any other mechanism approved by the Authority.

(2) The regulated supplier shall grant access of his electronic collection system to the Authority.

(3) The levy collected shall be remitted to the Authority's bank account.

(4) Notwithstanding other provisions of this regulation, where regulated supplier is operating without electronic collection system, levies shall be payable quarterly in arrears based on projections or provisional actual, and reconciliation shall be done to make necessary adjustments between amount paid and actual collections based on audited accounts.

(5) The levy referred to under sub regulation (4) shall be paid to the Authority's bank account not later than thirty days after the end of the calendar quarter or on any other date set by the Authority.

Obligation to supply information

6.-(1) A regulated supplier shall submit to the Authority the following information:

(a) audited financial statements for the immediate past financial year within six months after the end of financial year;

(b) quarterly provisional financial reports not later than thirty days after the end of the quarter; and

(c) as the Authority may require and pursuant to the Authority's directions, promptly deliver to the Authority documents, records or information related to its regulated services.

(2) Any regulated supplier who, knowingly, gives false or misleading information or evidence in relation to his revenues or any financial information commits an offence and shall, on conviction, be liable to a fine of not less than one hundred thousand shillings but not exceeding three million shillings.

Penalties for
nonpayment
of levy

7. The Authority may, where the regulated supplier fails to pay annual levies after the due date, in addition to the levy-

- (a) charge interest of five per centum of the accrued amount after every thirty days;
- (b) suspend or revoke the licence of the regulated supplier; or
- (c) employ any other legal measure in accordance with the Act or other sectoral legislation.

Review

8. A person aggrieved by the decision of the Authority under these Regulations may, within fourteen days from the date of the decision, apply to the Authority for review in the manner prescribed in the Land Transport Regulatory Authority (Review Procedures) Rules, 2020.

Revocation
GN No. 5 of
2005

9. The SUMATRA (Levies and Fees) Rules, 2005 are hereby revoked.

Dodoma,
28th January, 2020

ISACK A. KAMWELWE
*Minister for Works, Transport and
Communication*