



Tanzania Tax Newsletter

February 2019

This Month:

1. Appeal procedures for tax disputes in Tanzania
2. Tax objections: Detailed Steps
3. February 2019 submission deadlines

1. Appeal procedures for tax disputes in Tanzania



Level 1 Objections to tax decisions :

- Subject to certain conditions, the Commissioner General (CG) of the Tanzania Revenue Authority may make any tax decision, including assessment or omission, in respect to a person's tax affairs.
- However, a person who is aggrieved by such decision has the **right to object** to any decision made by the CGI.
- A notice of objection must be in a prescribed form and should be lodged within **30 days** from the date of service of the tax decision.
- Objection is not admissible unless the objector pays tax not in dispute or $\frac{1}{2}$ of tax assess, whichever is greater.
- CG may waive tax deposit requirement where there are good reasons for waiver.

Level 2 Appeal to the Tax Revenue Appeals Board :

- Any person aggrieved by an objection decision or other decision by the CG may appeal to the Board.
- The person must file a **notice of intention to appeal** within 30 days of service of the objection decision or any other decision by the CG.
- The appeal (in a prescribed form) must be lodged within **45 days** of service of the objection decision.

Level 3 Appeal to the Tax Revenue Appeals Tribunal:

- Any person aggrieved by the decision of the Board may appeal to the Tribunal.
- The appellant must file a notice of intention to appeal in a prescribed form and must do so within 15 days from the date of the decision of the Board.
- The appeal (in a prescribed form) must be lodged within **30 days** of service of the decision and proceedings of the Board.

Level 4 Appeals to the Court of Appeal:

- Any person aggrieved by the decision of the Tribunal may appeal to the Court of Appeal.
- The appeal is only on questions of law pertinent to the case.
- Notice of appeal must be filed in triplicate within 14 days and the Registrar of the Tribunal shall forward them to the Court of Appeal.

2. Tax Objections: Detailed Timeline

Day 0

- Review assessment for the Tanzania Revenue Authority
- Determine taxes in dispute and not in dispute
- Determine if you wish you wish to object to taxes in dispute
- Determine if you will need to request waiver of tax deposit required upon objection



Day 15

- Deadline for submitting request to Commissioner General (CG) to waive or reduce deposit required for objection
- Application must be lodged in writing with sufficient reason why CG should waive the deposit required
- CG must determine application of waiver on/or before objection deadline

Day 23

- Deadline for submitting application for extension of time to object
- Extension cannot exceed 30 days from deadline

Day 30

- Last day to submit objection (unless extension request)
- Last day to pay deposit upon objection (unless waiver granted)
- Objection not valid unless deposit made
- Objection must be made in prescribed format



How C&A can help

- Prepare and handle tax objections to finality
- Request waiver or reduction of tax deposit on objection

3. February 2019 compliance deadlines

The following returns are due for submission to TRA on or before 28 February 2019:

Value Added Tax Return

Skills Development Levy: Monthly Return

Penalties apply (Tshs 225,000 per month) for companies failing to submit above forms before deadline



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