

1.0 Introduction

The **Tax Administration Act Cap. 438**, provides for a person who is aggrieved by a tax decision made by the Commissioner General to object the decision. Also, a taxpayer who is not satisfied with the Commissioner General's decision after objection has a right to appeal against the decision. The right to appeal to the Tax Revenue Appeals Board, Tax Revenue Appeals Tribunal and Court of Appeal is provided on the Tax Revenue Appeals Act, Cap. 408.

2.0 Tax Objections

The Commissioner General may make any tax decision including assessment or any other decision which directly affects a person, therefore the person may dispute the decision where there are grounds which supports his or her objection.

2.1 Objection Procedure

A person who is aggrieved by a tax decision made by the Commission General may object the decision by filing a notice of objection in a prescribed form **ITX 389.01.E** within **30 days** from the date of service of the decision. An objection to a tax decision or other decision shall be:

1. Made in writing stating the grounds upon which it is made.
2. Accompanied by relevant document or information which the taxpayer intends to rely upon to support his objection.
3. An application for waiver of payment of tax shall be made within fifteen days before expiration of the time limit for lodging the notice of objection

4. Where the Commissioner General is satisfied that there exists good reason for warranting reduction or waiver; he may waive the amount to be paid or accept a lesser amount.
5. An objection shall not be admitted unless the taxpayer has paid amount of tax which is not in dispute or one third of the tax assessed whichever the amount is greater.
6. Where a taxpayer files an objection and makes statutory payment, the liability of the remaining assessed tax shall be suspended until the objection is finally determined.
7. The application for extension of time (where necessary) to lodge a notice of objection shall be made within seven days before the expiration of the time limit for lodging the notice of objection.

1.2 Where and to whom the objection should be lodged?

1. To the Regional Office where the taxpayer is registered
2. Commissioner for Customs and excise,
3. Commissioner for Large Taxpayers
4. Commissioner for Tax Investigations

3.0 TAX REVENUE APPEALS

Tax Revenue Appeal is the common way to resolve disagreement between parties that relate to tax matters.

3.1 Appellant machineries

Basically there are three appellant machineries where a taxpayer may appeal in case he disagrees with Commissioner General's decision.

a. Appeal to the Tax Revenue Appeals Board

The law provides that, any person who is aggrieved by an objection decision of the Commissioner General made under the Tax Administration Act may appeal to the Tax Revenue Appeals Board.

The Board shall accept the objection under the following conditions: -

- i. A notice of appeal is served upon the Commissioner General within thirty days following the date on which a notice of final determination of assessment of tax is served on the appellant;
- ii. The appeal is lodged with the Board within forty-five days following the date on which the notice of final determination of assessment of tax is served on the appellant; and
- iii. The notice should give all details relating to the tax assessment and further correspondences made between the Commissioner General and the taxpayer.

b. Appeal to the Tax Revenue Appeals Tribunal

A party who is aggrieved by the decision of the Board may appeal against the decision to the Tribunal under the following conditions: -

- i. The appellant shall serve the opposite party the notice of intention to appeal within fifteen days from the date of the decision and appeal against that decision to the Tribunal within thirty days from the date of service of the decision and proceedings of the Board.
- ii. The Board or Tribunal, may extend the limit of time set by the law if it is satisfied that the failure by a party to give notice of appeal, lodge an appeal or to effect service to the opposite party was

occasioned by the following reason; absence from the United Republic, sickness or other reasonable cause, subject to such terms and conditions as to costs as it may consider just and appropriate.

c. Appeal to the Court of Appeal

Any person who is aggrieved by the decision of the tribunal may refer an appeal to the Court of appeal. The appeal shall rely on matters involving questions of law only, the provisions of the Appellate Jurisdiction Act and the court of appeal rules made thereunder shall apply without affecting the main subject at issue (mutatis mutandis) to appeals from the decision of the Tribunal.

Where an objector prefers an appeal to the Tax Appeals Board, to the Tax Appeals Tribunal and the court of appeal, any tax deposited as required by the law, shall continue to remain deposited with Commissioner General pending the final determination of the appeal.

For every purchase demand a receipt, for every sales issue a receipt

For more contact please
Visit your nearest TRA office

Or

Customer Service Center

Toll free numbers:

0800 750075

0800 780078

0800110016

WhatsApp: +255 744 233333

Facebook: tratanzania | Twitter: @tratanzania,
Instagram: @tratanzania | Email: services@tra.
go.tz

services@tra.go.tz

Tanzania Revenue Authority

Postcode: 28 Edward Sokoine Drive 11105
Mchafukoge

Ilala CBD

P.O.Box 11491, Dar es Salaam

Telephone: +255 22 211 9591- 4, +255 22 2127080

For any misconduct by TRA Officials:

Make a call +255 689 122 515 SMS: +255 689 122 516

To expose tax evaders Call

+255 22 2137638, +255 784 210209

“Together We Build Our Nation”

This leaflet does not change the content of the Tax Laws. The Tax Laws shall prevail in case of any inadvertent conflict



TANZANIA REVENUE AUTHORITY

A GUIDE TO OBJECTION AND APPEALS PROCEDURES



JULY 2022