

## DIGEST OF CASES REPORTED

**ADMINISTRATIVE POWERS** - Powers of the Commissioner General to issue directives under the Value Added Tax (General) (Amendment) Regulations 2001  
**Dar es Salaam Petrol Dealers Association v Commissioner General** ..... 1 TTLR 58

**BURDEN OF PROOF** - Burden of proof where reconciliation of records sought  
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**COMPOUNDING OF OFFENCES** - Power to compound offences  
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**CONSTITUTIONALISM AND FUNDAMENTAL RIGHTS** - Whether notice of seizure under Regulation 8 (1) of the Petroleum Marking Regulations 2000 in violation of Appellant's fundamental rights under Art. 13 (6) of the Constitution of the United Republic  
**Clock Tower Service Station v Commissioner General** ..... 1 TTLR 63

**DOUBLE TAXATION** - Whether deduction of withholding tax at source amounts to double taxation  
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**EXTENSION OF TIME TO APPEAL** - What amounts to good cause for extension of time to lodge notice of appeal  
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**LAW OF LIMITATION ACT 1972** - Non applicability of the Law of Limitation Act 1972 in tax revenue appeals. The Tax Revenue Appeals Act 2000 contain provisions prescribing limitation periods  
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**NOTICE OF APPEAL** - Failure to serve notice of appeal on the Commissioner General for a reasonable cause - what may constitute reasonable cause  
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**ZERO RATED SUPPLIES** - Taxing of services supplied to foreign going aircrafts  
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