

## DIGEST OF CASES REPORTED

**ADDITIONAL ASSESSMENT AFTER AN AUDIT** - Audit by the Commissioner General and power to raise additional assessment to value added tax  
**Mbeya Intertrade Company Limited v Commissioner General ..... 2 TTLR 47**

**ADVOCATE'S FEES** - Whether appearance by salaried employee of the Tanzania Revenue Authority is appearance by advocate who is entitled to instruction fees  
**Commissioner General v Toyota Tanzania Limited ..... 2 TTLR 118**

**APPEARANCE** - Whether an advocate who is also appointed a liquidator of the appellant company can appear for the company  
**Stancom Tobacco Services (T) Ltd v Commissioner General (No. 2 TTLR 143**

**APPLICABILITY OF PROCEDURE UNDER TAX REVENUE APPEALS ACT 2000** - Procedures under the Tax Revenue Appeals Act 2000 applicable to all appeals irrespective of whether the disputed liability relates to years before the enactment of the Act  
**Mbeya Intertrade Company Limited v Commissioner General (No. 1) ..... 2 TTLR 40**

**BEST JUDGMENT RULE** - Use of mathematical formula to assess number of units in large quantities justified  
**Jumbo Mills (T) Ltd v Commissioner General ..... 2 TTLR 12**

Need to act prudently in raising assessment of Value Added Tax  
**M R H Jaffer v Commissioner General ..... 2 TTLR 62**

**BURDEN OF PROOF** - Onus of proof that assessment is excessive  
**Jumbo Mills (T) Ltd v Commissioner General ..... 2 TTLR 12**

**COMPOUNDING OF OFFENCES** - Whether Commissioner General's decision to compound an offence is appealable  
**John C. Mwemezi v Commissioner General ..... 2 TTLR 3**

**CONTEMPT OF PROCEEDINGS** - Distress order given when the taxpayer has followed laid down procedure under the Tax Revenue Appeals Act 2000 is contemptuous  
**Kahama Mining Corporation Limited v Commissioner General ..... 2 TTLR 27**

**DEDUCTIBILITY OF INTEREST** - Deductibility of interest in calculating chargeable income  
**Mufindi Tea Company Limited v Commissioner General ..... 2 TTLR 73**

**EXTENSION OF TIME TO APPEAL** - Extension of time to issue notice of appeal - reasonable cause of delay to issue notice  
**M.R. Hotels Limited v Commissioner General ..... 2 TTLR 36**

Whether Commissioner General must give reasons for refusal to grant extension of time to appeal  
**NAS Hauliers Limited v Commissioner General ..... 2 TTLR 84**

Whether time spent at the High Court in respect of proceedings concerning the same matter is a reasonable cause for granting extension of time  
A decision by the Commissioner General refusing to grant extension of time without giving reasons not a proper decision  
**NSA Hauliers Limited v Commissioner General (No. 4) ..... 2 TTLR 105**

Whether the form of application for extension of time to appeal must comply with the provisions of the Civil Procedure Code (Cap 33)  
**Rungwe Freight (T) Ltd v Commissioner General ..... 2 TTLR 122**

**EVIDENCE** - Admission of evidence not previously considered by the Commissioner General when deciding objection  
**Mufindi Tea Company Limited v Commissioner General ..... 2 TTLR 73**

Rules of practice by the Tax Revenue Appeals Board - whether copies of documents may be tendered in evidence  
**NAS Hauliers Limited v Commissioner General ..... 2 TTLR 96**

**INTEREST** - Whether Commissioner General liable to pay interest on delayed payments  
**Sun Trade Enterprises Limited v Commissioner General ..... 2 TTLR 171**

**JURISDICTION** - Whether Tax Revenue Appeals Board has jurisdiction to hear and determine a dispute started as an offence against the East African Customs and Transfer Tax Management Act  
**Toico Limited v Commissioner General ..... 2 TTLR 181**

**REFUND** - Whether refusal by Commissioner General to refund VAT input tax is appealable  
**M/S Sokoni Trading Store v Commissioner General ..... 2 TTLR 127**

**RIGHT OF APPEAL** - Conditions that a taxpayer has to meet in order to appeal  
**NAS Hauliers Limited v Commissioner General ..... 2 TTLR 84**

When and how a right of appeal arises  
**M/S Sokoni Trading Store v Commissioner General ..... 2 TTLR 127**

**RESTORATION OF DISMISSED APPEAL**  
Factors to be considered by the Tax Revenue Appeals Board in determining an application for restoration of an appeal dismissed for non-appearance  
**Stancom Tobacco Services (T) Ltd v Commissioner General (No. 3) ..... 2 TTLR 162**

**Stamp duty**

Whether deductions from farmers earnings in recovery of loaned farming inputs is subject to stamp duty - Whether tobacco exported to and warehoused in Antwerp but not sold is subject to stamp duty

**Stancom Tobacco Services (T) Ltd v**

**Commissioner General (No. 2) ..... 2 TTLR 148**

**TAX DEPOSIT** - Requirement to deposit tax or duty - whether such deposit may be done after the appeal is filed

**Toico Limited v Commissioner General ..... 2 TTLR 1**