

## DIGEST OF CASES REPORTED

**APPEALS** - Mandatory requirements in filing an appeal

**British Airways v Commissioner General** ..... 1 TTLR 39

**CAPITAL GAINS TAX** - Whether sale of shares in a foreign company outside Tanzania attracts capital gains tax

**Afrika Mashariki Gold Mines Ltd v Commissioner General** ..... 1 TTLR 3

**CONSTITUTIONALISM AND FUNDAMENTAL RIGHTS** - Right to be informed reasons for the Commissioner General's decision

**DrWilbert Kapinga v Commissioner General** ..... 1 TTLR 98

**EXTENSION OF TIME TO APPEAL** - Validity of notice

**Car and Trucks Distributors Ltd v Commissioner General** ..... 1 TTLR 42

Factors for consideration in an application for extension of time to appeal

**James Mathayo Manyinyi t/a Sokoni Trading Store v**

**Commissioner General** ..... 1 TTLR 141

**Commissioner General v Rungwe Freight (T) Ltd** ..... 1 TTLR 203

**FEES** - Failure to pay prescribed fees - whether sufficient to strike out the appeal

**Engen Petroleum (T) Ltd v Commissioner General** ..... 1 TTLR 130

**LIMITATION OF TIME** - Limitation of time for making assessments under the Value Added Tax Act

**DHL Tanzania Ltd v Commissioner General** ..... 1 TTLR 76

Limitation of time to appeal and non-compliance with appeal rules on time limits

**Geita Gold Mining Limited v Commissioner General** ..... 1 TTLR 134

**NOTICE OF APPEAL** - Failure to file notice of appeal with the Board and serve a copy on the Tribunal

**Engen Petroleum (T) Ltd v Commissioner General** ..... 1 TTLR 130

Prescribed time for filing notice of appeal and proof of service

**Kombo Hassan c/o Multimodal Freight Company Ltd v**

**Commissioner General (No. 1)** ..... 1 TTLR 166

**PRACTICE AND PROCEDURE** - When a preliminary point of law may be made

**Marie Stopes v Commissioner General** ..... 1 TTLR 177

**Rungwe Freight (T) Ltd v Commissioner General (No. 1)** ..... 1 TTLR 189

Remedy for refusal by the Commissioner General

**Namera Group of Industries v Commissioner General** ..... 1 TTLR 186

**STAMP DUTY** - Dutiability of share sale instruments of shares in a foreign company sold to foreigners in a transaction taking place outside Tanzania  
**Afrika Mashariki Gold Mined Ltd v Commissioner General ..... 1 TTLR 3**

**TAX DEPOSIT** - Whether partial deposit can warrant determination of an objection  
**Car and Trucks Distributors Ltd v Commissioner General ..... 1 TTLR 42**

**TERMINAL BENEFITS** - Taxation principles applicable  
**Mr Eliezer Kisimbo, Ms Fatuma Ramadhan & Mr Athumani Said v Commissioner General ..... 1 TTLR 110**

**WAIVER** - Reasons warranting waiver  
**Kahama Mining Coporation Ltd v Commissioner General ..... 1 TTLR 149**

**ZERO RATED SUPPLIES** - Whether providing facilities for handling goods and putting them in an aircraft is covered  
**Airco (T) Ltd v Commissioner General ..... 1 TTLR 29**

Export of services - roaming services whether zero rated  
**CelTel Tanzania Limited v Commissioner General ..... 1 TTLR 52**