

DIGEST OF CASES REPORTED

AGGREGATION OF INCOME - Whether it is proper to aggregate employment income and business income before applying individual tax rates and whether doing so will lead to double taxation

Issa G Shivji v Commissioner General (No. 2) 2 TTLR 112

BEST JUDGMENT RULE - Whether Commissioner is entitled to issue an amended assessment basing on items different from those used in the originally objected assessment

M. R. Hotels Ltd v Commissioner General 2 TTLR 140

COMPOUNDING OF OFFENCES - Prescribed steps must be taken before compounding an offence. Issuing an assessment without a notice of offence is unjust

VIC Fish Ltd v Commissioner General 2 TTLR 46

DEDUCTIBILITY OF EXPENSES - Whether utensils, curtains, bed-sheets, carpets, pillows, hotel building rent and other hotel expenses are deductible

M. R. Hotels Ltd v Commissioner General 2 TTLR 140

ERROR RECTIFICATION - Whether there is a prescribed format to be followed in making an application for rectification of errors

Issa G Shivji v Commissioner General (No. 1) 2 TTLR 105

EXTENSION OF TIME TO APPEAL - Grounds for granting an application to lodge statement of appeal out of time

Issa G Shivji v Commissioner General 2 TTLR 18

FINAL WITHHOLDING TAXPAYER - Whether final withholding taxpayer's income subject to assessment

Stanley Mining Services (T) Ltd v Commissioner General 2 TTLR 22

GRATUITY - Whether payment of monthly gratuity is free from P.A.Y.E.

Geita Gold Mining Limited v Commissioner General 2 TTLR 76

GROSS UP - Whether the gross up method is valid for use in determining taxable income

Geita Gold Mining Limited v Commissioner General 2 TTLR 76

IMPORT VALUE UPLIFT - Duty to conduct physical inspection of the goods before imposing such uplift

Samuel John Ezekiel v Commissioner General 2 TTLR 3

LIMITATION OF TIME TO APPEAL - Refund first refused by Commissioner for Value Added Tax and refusal subsequently confirmed by the Commissioner General - whether time starts to run after the initial refusal or the subsequent confirmation

Rupesh Enterprises Ltd v Commissioner General 2 TTLR 183

P.A.Y.E - Duties of employer - Whether it is correct to impose interest on defaulted P.A.Y.E.

Geita Gold Mining Limited v Commissioner General 2 TTLR 76

PAYMENT OF TAX IN FOREIGN CURRENCY - Whether the Commissioner is entitled to raise an assessment and demand payment of tax in foreign currency

Geita Gold Mining Limited v Commissioner General 2 TTLR 76

PRELIMINARY OBJECTION - Failure to comply with statutory conditions renders the appeal incompetent

Ihembe Industries Ltd v Commissioner General 2 TTLR 70

PROCEDURE AFTER CHANGE OF LAW- Appeal filed under a provision of law subsequently repealed and replaced by new provision before hearing of the appeal. Appeal to be entertained under the new provision

Tanzania Electricity Supply Company Limited v

Commissioner General 2 TTLR 40

REFUND - Whether communication indicating impediment in refunding constitutes refusal to refund

Azania Bancorp (T) Limited v Commissioner General 2 TTLR 60

RIGHT OF APPEAL - Whether an appeal may lie to the Board where there is no decision by the Commissioner General

Azania Bancorp (T) Limited v Commissioner General (No. 2) 2 TTLR 158

STATUTORY INTERPRETATION - Meaning of Commissioner General - whether signing for Commissioner for Large Taxpayers means signing for Commissioner General

Azania Bancorp (T) Limited v Commissioner General 2 TTLR 60

Whether a decision made by an official of the Tanzania Revenue Authority assigned to discharge functions of the Authority under the law is a decision of the Commissioner General

Azania Bancorp (T) Limited v Commissioner General (No. 2) 2 TTLR 158

TAX RELIEF - Relief granted to Appellant on machinery that is used by a subcontractor in mining operations - whether the subcontractor is not covered by the relief and the Appellant is chargeable to additional tax, penalty and interest

Kahama Mining Corporation Ltd v Commissioner General 2 TTLR 121

WAIVER - Whether the Commissioner General must give reasons for refusing to grant waiver

Hon Nimrod E Mkono v Commissioner General 2 TTLR 169

