

DIGEST OF CASES REPORTED

APPEALS

Essential documents to accompany an appeal - Omission to file the essential documents renders the appeal a nullity.

Commissioner General v. Samwel John Ezekiel[2005]2 TTLR 131

Jurisdiction of the Board in criminal matters - Whether the Board is competent to entertain an appeal arising out of a compoundment order

Rungwe Freight (T) Ltd v. Commissioner General[2005]2 TTLR 86

No notice of objection attached to Statement of Appeal – Whether fatal

Geita Gold Mining Ltd v. Commissioner General[2005]2 TTLR 169

Statutory time limit - Appeal filed out of statutory period is incompetent before the Tribunal

Commissioner General v. Samwel John Ezekiel.....[2005]2 TTLR 131

Waiver of requirement to pay deposit before appeal is determined - Refusal to waive - Duty to give reasons for the refusal - Consequences of failure to give reasons

Dr. Wilbert B. Kapinga v. Commissioner General[2005]2 TTLR 7

APPLICATIONS

Application to lodge an appeal out of time - Grounds for granting application

Simon H. Steven v. Commissioner General[2005]2 TTLR 185

Application to lodge an appeal out of time - Grounds for granting application

Commissioner General v. Rungwe Freight (T) Ltd[2005]2 TTLR 137

Application to lodge an appeal out of time - Grounds for granting application

Commissioner General v. Elieza Kisimbo[2005]2 TTLR 147

ASSESSMENT

Notice of objection to assessment – Whether such notice may be inferred from the circumstances of the case

Geita Gold Mining Ltd v. Commissioner General[2005]2 TTLR 169

CUSTOMS

Bona fide purchaser of uncustomed goods - Whether liable to pay tax

Ayub S. Sanga v. Commissioner General[2005]2 TTLR 23

Refund claims - Claimant has no locus standi – Whether claim is competent

Zahir G. Kaaba v. Commissioner General.....[2005]2 TTLR 124

ENFORCEABILITY OF PUBLISHED BILLS

A bill published earlier accompanied by a Provisional Collection of Duties Order
– A bill subsequently published republishing the earlier bill not accompanied by a Provisional Collection of Duties Order – Whether such bill enforceable before receiving presidential assent

Bidco Oil and Soap Ltd v. Commissioner General[2005]2 TTLR 41

INCOME TAXATION

Deduction of expenditure wholly and exclusively incurred in the production of income - Whether auditor's certification sufficient proof

BroronTechnologies (Pty) Ltd v. Commissioner

General[2005]2 TTLR 48

Taxation of raw material expenses - Proof of importation and that the materials were used in Tanzania required.

BroronTechnologies (Pty) Ltd v. Commissioner

General[2005]2 TTLR 48

INTERPRETATION

Whether ginning of cotton qualifies as supply of goods - Section 5(2) of the VAT Act, 1997

Car Grill Tanzania Limited v. Commissioner

General[2005]2 TTLR 1

JURISDICTION

Extent of Board's jurisdiction

Resolute Tanzania Limited v. Commissioner General....[2005]2 TTLR 200

Jurisdiction of the Board in criminal matters – Whether the Board has jurisdiction in criminal matters

Rungwe Freight (T) Ltd v. Commissioner General.....[2005]2 TTLR 86

PRACTICE AND PROCEDURE

Appeals - Essential documents to accompany an appeal - Omission to file the essential documents renders the appeal a nullity.

Commissioner General v. Samwel John Ezekiel[2005]2 TTLR 131

Compoundment of offences – Procedure

Rungwe Freight (T) Ltd v. Commissioner General[2005]2 TTLR 86

PRELIMINARY OBJECTION

Jurisdiction of the Board – Whether the Board has jurisdiction to entertain an application for extension of time to file an appeal out of time

Simon H. Steven v. Commissioner General[2005]2 TTLR 185

Lack of jurisdiction by the Board – Lack of *locus standi* by the applicant – Wrong enabling provisions of the law cited

Resolute Tanzania Limited v. Commissioner General....[2005]2 TTLR 200

STATUTORY INTERPRETATION

VAT – Whether supplies of services provided without charge to persons for marketing purposes are taxable supplies – Section 5(1) Value Added Tax Act, 1997

Southern Sun Hotels (Tanzania) Limited v. Commissioner General.....[2005]2 TTLR 99

Whether complementary accommodation and meals to persons engaged in the day-to-day running of an hotel business are taxable supplies – Section 5(1) of the Value Added Tax, 1997

Southern Sun Hotels (Tanzania) Limited v. Commissioner General.....[2005]2 TTLR 99

SUSPENDED DUTY

Suspended duty on crude palm oil – Such palm oil imported on 12th August, 2002 – Law on such suspended duty became effective on 21st October, 2002 – Whether the imported crude palm oil was subject to suspended duty

Bidco Oil and Soap Ltd v. Commissioner General[2005]2 TTLR 41

TAXATION OF COSTS

Factors the taxing officer ought to consider – Whether the amount claimed was reasonably and fairly incurred

Stanley Mining Services Ltd v. Commissioner General and Another[2005]2 TTLR 191

Formula for determining instruction fees – Proper scale applicable for charging instruction fees

Stanley Mining Services Ltd v. Commissioner General and Another[2005]2 TTLR 191

TAX RECOVERY

Distress order – When distress order may be made

Resolute Tanzania Limited v. Commissioner General....[2005]2 TTLR 200

VAT

Statutory interpretation - Taxable supplies – Meaning of taxable supplies

Southern Sun Hotels (Tanzania) Limited v. Commissioner

General.....[2005]2 TTLR 99

Zero rated supplies - Goods supplied in Tanzania on account of a non-resident –
Whether VAT on such supplies is recoverable – Section 5(2) of the VAT Act,
1997

Car Grill Tanzania Limited v. Commissioner General[2005]2 TTLR 1

WAIVER

Refusal by Commissioner to waive payment of S! of assessed tax – Whether
there is a duty to give reasons for such refusal

Dr. Wilbert B. Kapinga v. Commissioner General[2005]2 TTLR 7