#### **DIGEST OF CASES REPORTED**

## **APPEALS**

Admission of objection - When Commissioner admits an objection without receiving the tax not in dispute, such tax not in dispute remains payable until the final determination of the objection

Quality Group Limited v. Commissioner General....[2007] 1 TTLR 116

Appeal against notice of assessment - When time to appeal starts to run against the taxpayer

Tanzania Breweries Limited v. Commissioner General...[2007] 1 TTLR 104

Statutory time limit - Appeal filed out of the statutory period – Effect M/s Ethiopian Airlines v. Commissioner General ............[2007] 1 TTLR 1

Waiver – Respondent's refusal to admit notice of objection - Whether such refusal renders refusal to waive payment redundant – Sections 12(4) and 40 of the Tax Revenue Appeals Act, 2000

Karibu Textile Mills Limited v. Commissioner General....[2007] 1 TTLR 15

#### ASSESSMENTS

Notice of assessment – What constitutes a valid notice of assessment Tanzania Breweries Limited v. Commissioner General...[2007] 1 TTLR104

# CAPITAL GAINS TAX

Basis of chargeability - Any profit or gain accruing from sale of investment or capital asset

Quality Group Limited v. Commissioner General....[2007] 1 TTLR 116

#### **INCOME TAX**

Add backs – When add backs are justified Shivacom (T) Limited v. Commissioner General....[2007] 1 TTLR 54

Allowable costs - Only costs supported by proper accounting documents are allowable

Quality Group Limited v. Commissioner General....[2007] 1 TTLR 116

Deductibility of expenditures - Expenditures of capital nature and those incurred not "wholly and excessively for the production of income" not allowable **Quality Group Limited v. Commissioner General....[2007] 1 TTLR 116** 

Tax audits – Ratio obtained from tax audit of one year used to make adjustments for previous years – Whether just

Shivacom (T) Limited v. Commissioner General....[2007] 1 TTLR 54

Tax avoidance – Net of tax arrangement for the purpose of enhancing production and economic power – Whether the purpose is intended to avoid tax **Tanga Cement Company Limited v. Commissioner** 

General ......[2007] 1 TTLR 71

# LIMITATION

Additional income tax assessment made/raised after time of limitation – Legal basis thereof

Azania Bancorp Limited v. Commissioner General......[2007] 1 TTLR 155

Appeal filed out of statutory time limit - Effect M/s Ethiopian Airlines v. Commissioner General ......[2007] 1 TTLR 1

Assessment made/raised three years after the year of income to which it relates - Whether time barred

Azania Bancorp Limited v. Commissioner General............[2007] 1 TTLR 155

## **INTERPRETATION**

Words "the value of the supply is reduced" interpreted Bidco Oil & Soap Ltd v. Commissioner General ......[2007] 1 TTLR 184

## **JURISDICTION**

Jurisdiction of the Board – Whether the Board has jurisdiction to interpret nonrevenue laws National Health Insurance Fund v. Commissioner

General......[2007] 1 TTLR 30

### **PRACTICE AND PROCEDURE**

Appeal against notice of assessment - When time to appeal starts to run against the taxpayer

Tanzania Breweries Limited v. Commissioner

General.....[2007] 1 TTLR 104

Powers of the Board - The Board not vested with powers to interpret non revenue laws

National Health Insurance Fund v. Commissioner

General......[2007] 1 TTLR 30

Waiver – Respondent's refusal to admit notice of objection - Whether such refusal renders refusal to waive payment redundant – Sections 12(4) and 40 of the Tax Revenue Appeals Act, 2000 Karibu Textile Mills Limited v. Commissioner General
<b>PRELIMINARY OBJECTION</b> Appeal against notice of assessment filed long after statutory time limit – Whether appeal properly before the Board - Section 16(3)(a) of the Tax Revenue Appeals Act 2000 as amended
Tanzania Breweries Limited v. CommissionerGeneral
Appeal filed out of time – Effect M/s Ethiopian Airlines v. Commissioner General[2007] 1 TTLR 1
STAMP DUTY Dutiable instruments – Whether invoices issued by a non-resident are dutiable Goudhurst Pty Limited v. Commissioner General
When Duty Payable – Importance of a receipt Goudhurst Pty Limited v. Commissioner General[2007] 1 TTLR 7
<b>STATUTORY INTERPRETATION</b> Whether the National Health Insurance Fund is an insurance institution as opposed to a health provider <b>National Health Insurance Fund v. Commissioner</b> <b>General</b>
TAX AVOIDANCE Net of tax arrangement for the purpose of enhancing production and economic power – Whether the purpose is intended to avoid tax Tanga Cement Company Limited v. Commissioner General
VALUE ADDED TAX

Difference between reduction in value of supply and discount rate - Regulations 11 (1) (c) and 9 (2) (f) of the VAT General Regulations of 1998 Bidco Oil & Soap Ltd v. Commissioner General.....[2007] 1 TTLR 184

Discounts – When a discount may be made Bidco Oil & Soap Ltd v. Commissioner General ..[2007] 1 TTLR 184

### WITHHOLDING TAX

When paid on behalf of a chargeable person – Whether such payment qualifies as expenditure wholly and exclusively incurred in the production of income of the withholding agent – Section 16(1) Income Tax Act, 1973 **Tanga Cement Company Limited** *v.* **Commissioner** 

General......[2007] 1 TTLR 71

## WAIVER

Respondent's refusal to admit notice of objection - Whether such refusal renders refusal to waive payment redundant – Sections 12(4) and 40 of the Tax Revenue Appeals Act, 2000