

## DIGEST OF CASES REPORTED

### AGENCY NOTICE

Duty imposed by an agency notice on the agent

**Resolute Tanzania Limited v. Commissioner**

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### APPEALS

Appellant fails to serve notice of intention to appeal on the respondent – What the Board should do

**Rupesh Enterprises Ltd v. Commissioner**

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**M/s M and M Communications Ltd v. Commissioner**

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**M/s M and M Communications Ltd v. Commissioner**

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**Rupesh Enterprises Ltd v. Commissioner**

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### APPLICATIONS

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**Tanzania Breweries Limited v. Commissioner**

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**SBC Tanzania Limited v. Commissioner General.....[2007] 3 TTLR 182**

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**Quality Group Limited v. Commissioner General.....[2007] 3 TTLR 105**

#### **CAPITAL INVESTMENT COSTS**

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**Quality Group Limited v. Commissioner General....[2007] 3 TTLR 105**

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**Quality Group Limited v. Commissioner General...[2007] 3 TTLR 105**

Deductibility of expenditure - Deductibility of interests in loans - Quantum not a criterion to determine deductibility of expenditure

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**VALUE ADDED TAX**

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**Roshani Meghjee & Co. Ltd v. Commissioner**

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**General .....[2007] 3 TTLR 37**

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