

## DIGEST OF CASES REPORTED

### APPEALS

Appeal against refusal for waiver - Whether dispenses with the requirement to deposit tax not in dispute or S! of the tax assessed

**Tanzania International Container Terminal Services Ltd v.**

**Commissioner General..... [2008] 1 TTLR 151**

### APPLICATIONS

Application for ex parte orders - Grounds for granting application

**Tanga Petroleum Company Ltd v. Commissioner**

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**Tanganyika Investment Oil and Transport Company v.**

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### COMPOUNDMENT ORDER

Whether a driver in possession of a vehicle can admit and ask for a compoundment order – Effect on owner of the vehicle

**Islam Saleh Nahdi Ltd v. Commissioner General..... [2008] 1 TTLR 12**

### CUSTOMS DUTY

Assessment of customs duty – Transactional value method – When it may be departed from - Fourth schedule to the East African Community Customs Management Act, 2004

**Makumlo Shaaban Waziri v. Commissioner General..... [2008] 1 TTLR 57**

Seizure of uncustomed goods – Notice of claim not meeting requirements - Effect

**Samson Ngwalida v. Commissioner General..... [2008] 1 TTLR 72**

Seizure of uncustomed goods – Owner lodges notice of claim of the uncustomed goods – What notice of claim to contain

**Samson Ngwalida v. Commissioner General..... [2008] 1 TTLR 72**

## **JURISDICTION**

Compoundment order of Commissioner of Customs – Whether Board has jurisdiction to entertain an appeal against compoundment order

**Islam Saleh Nahdi Ltd v. Commissioner General..... [2008] 1 TTLR 12**

## **LEGISLATION**

Act of Parliament – When an Act of Parliament may be deemed to have come into force

**Tanga Petroleum Company Ltd v. Commissioner General..... [2008] 1 TTLR 111**

## **NOTICE OF OBJECTION**

Admission of notice of objection – Whether deposit of tax is a precondition of admission of notice of objection - Whether the Board can order reduction of the required deposit

**Tanganyika Investment Oil and Transport Company v. Commissioner General..... [2008] 1 TTLR 85**

Admission of notice of objection to assessment - Whether a substitute to the payment of tax not in dispute is allowed - Whether deposit of title deeds in lieu of cash deposit is acceptable - Section 12 (3) of Tax Revenue Appeals Act

**Tanganyika Investment Oil and Transport Company Ltd v. Commissioner General.....[2008] 1 TTLR 85**

Filed simultaneously with application for waiver - Commissioner ought to first consider application for waiver

**Tanzania International Container Terminal Services Ltd v. Commissioner General..... [2008] 1 TTLR 151**

## **PRACTICE AND PROCEDURE**

Appeal against refusal for waiver – Whether appeals lie to the Board without requisite tax deposit

**Tanganyika Investment Oil and Transport Company v. Commissioner General..... [2008] 1 TTLR 132**

Notice of objection filed simultaneously with application for waiver - Commissioner ought to first consider application for waiver

**Tanzania International Container Terminal Services Ltd v. Commissioner General..... [2008] 1 TTLR 151**

## REFERENCE

Expected ruling and under what circumstances it may be made – Section 14(2) of the Tax Revenue Appeals Act as amended by the Finance Act, 2004  
**Tanganyika Investment Oil and Transport Company v. Commissioner General.....[2008] 1 TTLR 132**

## TAX RECOVERY MEASURES

Warrant of distress and attachment - Whether can be issued and enforced while an appeal is pending

**Tanga Petroleum Company Ltd v. Commissioner General.....[2008] 1 TTLR 106**

## VALUE ADDED TAX

Equipment imported and owned by appellant found in the hands of appellant's contractor – Whether there was VATable supply

**Kahama Mining Corporation (T) Ltd v. Commissioner General..... [2008] 1 TTLR 35**

Exempt supplies – Whether a taxable person can claim tax credit for exempt supplies

**Tanga Petroleum Company Ltd v. Commissioner General..... [2008] 1 TTLR 111**

Extent of chargeability - Whether payable even where a taxable person cannot claim tax credit

**Tanga Petroleum Company Ltd v. Commissioner General..... [2008] 1 TTLR 111**

Requirement for zero rating of goods or services – Exportation of goods or services – When goods or services can be treated as having been exported

**AGS Frasers International Removals Ltd v. Commissioner General ..... [2008] 1 TTLR 1**

VAT imported special relieved goods and equipment handed over by the Appellant to its contractor- Goods and equipment used exclusively for the appellant's mine – Whether such handing over in conformity with the VAT Act – Whether such handing over calculated to defeat the purpose for which the relief was granted.

**Kahama Mining Corporation (T) Ltd v. Commissioner General..... [2008] 1 TTLR 35**

Zero rated services or goods – When services or goods are zero rated

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**General ..... [2008] 1 TTLR 1**

**WAIVER**

Application for waiver - Taxpayer must move the Commissioner to  
exercise his discretionary power of granting waiver

**Tanganyika Investment Oil and Transport Company v. Commissioner**

**General..... [2008] 1 TTLR 132**