*The Tax Revenue Appeals Tribunal Rules, 2018*

*GN. No. 222 (contd)*

GOVERNMENT NOTICE NO. 222 published on 18/05/2018

THE TAX REVENUE APPEALS ACT (CAP. 408)

**RULES**

*(Made under section 33)*

THE TAX REVENUE APPEALS TRIBUNAL RULES, 2018 ARRANGEMENT OF RULES

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THE TAX REVENUE APPEALS ACT (CAP. 408)

**RULES**

*(Made under section 33)*

THE TAX REVENUE APPEALS TRIBUNAL RULES, 2018 PARTI

PRELIMINARY PROVISIONS

Citation 1. These Rules may be cited as the Tax Revenue Appeals Tribunal Rules, 2018.

Interpretation Cap 408

Cap. 399

2. In these Rules, unless the context reqmres otherwise-

"Act" means the Tax Revenue Appeals Act;

"applicant" means any person who institutes an application before the Tribunal;

"appellant" means any person who institutes an appeal before the Tribunal;

"Board" means the Tax Revenue Appeals Board established by section 4(1) of the Act;

"Chairman" includes a Chairman and the Vice-chairman appointed under the Act;

"Commissioner General" means the Commissioner General appointed

under section 15 of the Tanzania Revenue Authority Act, and includes any person appointed as Commissioner in respect of any tax;

"member" means the Chairman and other members of the Tribunal appointed in accordance with section 8(2) of the Act;

"Minister" means the Minister responsible for finance;

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"Registrar" means the Registrar of the Tribunal appointed in accordance with section 10(1) of the Act;

"Respondent" means any person against whom an appeal or an application as the case may be, is instituted;

"Tribunal" means the Tax Revenue Appeals Tribw1al established by section 8(1) of the Act.

PART II

INSTITUTION OF APPEALS TO THE TRIBUNAL

Filing of notice of appeal

Registrar to endorse notice of intention to appeal

Institution of appeal,

3.-(1) Any person who wishes to appeal against a decision of the Board shall file a written notice of intention to appeal within fifteen days from the date on which the decision in respect of which it is intended to appeal against was made.

1. The appellant shall file notice of intention to appeal in the Tribunal and serve copies to the Board, the respondent and all parties who are likely to be affected by the decision of the Tribunal on the matter intended to be appealed against.
2. The notice of intention to appeal shall be made in the Form TRT. 1 prescribed in the First Schedule to these Rules and shall be signed by or on behalf of the appellant.

4. Where the Registrar has received a notice of intention to appeal, the Registrar shall endorse the date on which it was received and shall immediately send one copy of the notice to the appropriate zonal centre where the appeal shall be determined.

5.-(1) An appeal to the Tribunal shall be instituted by lodging a statement of appeal at the registry of the Tribunal within thirty days from the date of service of the decision and proceedings of the Board in respect of which it is intended to appeal against.

1. Every appeal shall be made in the Form TRT. 2 prescribed in the First Schedule to these Rules and shall be accompanied by all material documents which are necessary for the determination-of the appeal.

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1. Without prejudice to sub-rule (2), the appeal shall be accompanied by-
   1. a certified copy of the proceedings of the Board;
   2. a certified copy of the decision of the Board;
   3. a copy of the decision of the Commissioner;
   4. certified copy of the decree or order of the Board; and
   5. a copy of the notice of intention to appeal to the Tribunal.
2. For the purpose of sub-rule (3), proceedings

shall not necessary include exhibits and annexure presented during the hearing of the appeal.

Extension of period

institute appeal

6. The Tribunal may, where it deems just and to equitable and having regard to the nature of the intended appeal and after the opposite party has been given opportunity to be heard, by order extend the period within which the appellant may institute an appeal to the Tribunal.

Payment of fees and effect of non-payment of appropriate fees

7.-(1) The appellant shall, when instituting an appeal to the Tribunal, pay appropriate fees as specified in the Second Schedule to these Rules.

1. The Registrar shall, where the appropriate fees prescribed in the Second Schedule to these Rules have not been paid, reject the appeal.

Strike out appeal

Statement reply

8.-(1) The Tribunal may, in its discretion strike out an appeal where it is satisfied that any condition regarding institution of an appeal has not been complied with.

* 1. Where an appeal is struck out pursuant to sub­ rule (1), the Tribunal shall give reasons for rejection of such appeal.
  2. The striking out of the appeal on any ground shall not of its own force preclude the appellant from presenting a fresh appeal in respect of the same matter, subject to the law on limitation.

10 9. The respondent may, within twenty one days from the day of service of the statement of appeal, lodge to the Tribunal a statement in reply.

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PART III ATTENDANCE OF PARTIES

Notice of hearing

Proof of notice of hearing

Appearance and representation of parties

Failure to appear

10.-(1) The Registrar shall issue a fourteen-day notice of hearing to all parties to the appeal at least fourteen days before the hearing date.

(2) A notice of hearing signed by the Registrar shall specify the date, time and place of hearing and shall be served to the parties by way of summons in the Form TRT. 3 prescribed in the First Schedule to these Rules.

1. The party served with a notice of hearing for purposes of determination of the appeal shall endorse each copy of the summons and submit one copy to the Tribunal.
2. In every proceeding before the Tribunal, parties other than the Commissioner General may be represented by a person registered as tax consultant, accountant, auditor or advocate and the Commissioner General may be represented by any person duly authorized in that behalf.

13.-(1) Where, on any day fixed for the hearing of an appeal-

* 1. the appellant does not appear, the appeal may be dismissed, unless the Tribunal sees it fit to adjourn the hearing; and
  2. the appellant appear and the respondent does not appear, the appeal shall proceed in the absence of the respondent unless the Tribunal sees it fit to adjourn the hearing

1. Any party aggrieved by sub-rule (1) may upon showing good cause, within thirty days from the date of the decision or order, apply to the Tribunal to rescind, vary or set it aside, upon good cause shown.

PARTIV PROCEEDINGS OF THE TRIBUNAL

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Quorum 14.-(1) The quorum of the Tribunal shall be three members of whom one shall be the Chairman.

* 1. The proceedings of the Tribunal shall be presided over by the Chairman.
  2. For the purpose of determining any matter, the Chairman shall not be bound by the opinion of any member but, if he disagrees with the opinion of any member, he shall record the opinion of such member or members differing with him and reasons for his disagreement.

Hearing appeal

of 15.-(1) The hearing before the Tribunal shall be open to the public unless the Tribunal, at the request of either party or on its own motion, directs that the hearing be closed to the public.

1. Where the nature of the appeal permits, the Tribunal may order that the appeal be disposed of by way of written submissions.
2. For the purpose of proceedings before the Tribunal, the Tribunal may take additional evidence on oath, either orally or by affidavit, as it shall deem fit.
3. Except with the consent of the Tribunal and upon such terms and conditions as the Tribunal may determine, the appellant may not at the hearing rely on any grounds other than the ground stated in the statement of appeal and may not adduce any evidence other than the evidence which was previously made available before the Board.
4. Notwithstanding the provisions of the preceding sub-rule, the Tribunal may, on an application by either party or at his own instance, call witnesses and such additional evidence as is necessary for further clarification of the issues raised at the hearing of the appeal.
5. At the conclusion of the submission and of any evidence on behalf of the appellant, the respondent shall be entitled to make such submissions, supported by such relevant evidence, as may be necessary.

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Cap. 33

Cap. 15

Procedure

1. The appellant shall be entitled to reply but may not rely on any ground or evidence not stated or adduced at the earlier stages of hearing.
2. In hearing the appeal, the Tribunal may determine the matter through mediation, conciliation or arbitration as provided by the Act, but the rules of procedure under the Civil Procedure Code and under the Arbitration Act with regard to the conduct of mediation, conciliation and arbitration shall not apply.

16.-(1) Subject to the Act and these Rules, the procedure of the proceedings before the Tribunal, shall be in the discretion of the Tribunal.

1. The proceeding before the Tribunal shall be conducted with as little formality and technicality as possible, and the Tribunal shall not be bound by rules of evidence but may inform itself on any matter in such manner as it deems appropriate.
2. Where the Act and these Rules are silent in relation to any particular practice or procedure, the proceedings of the Tribunal shall be conducted in accordance with such rules of practice and procedure as the Tribunal may specify.
3. The Tribunal shall have such assistance in carrying out its lawful processes, orders, rules, decrees, or commands as is available to an ordinary court in Tanzania.

Records of appeal

17.-(1) The records of proceedings on appeal shall be taken down in writing by the Chairman of the Tribunal at that proceeding or by any person authorized to do so, in the form to be decided upon by the Chairman.

1. The records of every proceedings of the Tribunal shall be signed by the Chairman and the members present.
2. Notwithstanding sub-rule (1), the proceedings of appeal at the hearing of an appeal may be recorded in short hand or by mechanical means or electronic means and if certified by the Tribunal be deemed to be a true record of such proceedings.

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Amendment of statement of appeal

Witnesses and production of evidence

Withdrawal of appeal

18. The Tribunal may at any stage, on its own motion or on an application by either party, direct that the statement of appeal or statement in reply as the case may be, be amended in such terms as it deems fit.

19.-(1) The Tribunal may call any person to attend at the hearing and give evidence including the production of any document if the Tribunal is of the view that evidence may assist its deliberations.

1. The summons for attendance of witnesses shall be issued by the Tribunal in the Form TRT. 4 prescribed in the First Schedule to these Rules.
2. A witness attending hearing shall be paid allowances and expenses at the rate specified by the Tribunal.
3. The Tribunal shall issue a warrant of arrest in the Form TRT. 5 prescribed in the First Schedule to these Rules to procure attendance before it of a person who, being served with summons to appear and without reasonable excuse, fails to do so.

20.-(1) An appellant may at any time in the course of hearing, informally apply to the Tribunal for leave to withdraw the appeal and the Tribunal may grant the application upon such terms as to costs or other conditions as it deems fit.

1. Notwithstanding the provisions of sub-rule (1), an appellant may at any time after instituting his appeal and before the appeal is called on for hearing, lodge in the registry a written notice that he does not intend further to proceed with the appeal and upon receiving such notice the Registrar shall mark the appeal withdrawn.
2. The appellant shall, before or within seven days after lodging the notice of withdrawal, serve copies of it on each respondent.
3. If all the parties to the appeal consent to the withdrawal of the appeal, the appellant may lodge in the registry the document or documents signifying the consent of the parties and thereupon the appeal shall be struck out

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of the list of pending appeals.

1. If all the parties to the appeal do not consent to the withdrawal of the appeal, the appeal shall stand dismissed with costs, except as against any party who has consented, unless the court, on the application of the appellant, otherwise orders".
2. An application under sub-rule (5) shall be made within fourteen days after the lodging of the notice of withdrawal.

Decision

Contents of decision

Decree

21.-(1) After conclusion of the hearing of the evidence if any and submissions of the parties the Chairman shall, as soon as is practicable, pronounce its decision in the presence of the parties or their advocates or representatives and shall cause certified copies duly signed by the members of the Tribunal who heard the appeal or their successor in office to be served on each party to the proceeding.

(2) The Chairman or the Registrar, as the case may be or their successors in office may certify copies of decision or decree of the Tribunal and furnish such copies to the parties.

1. The decision of the Tribunal shall be in writing and shall contain:
   1. a brief description of the nature of the appeal;
   2. affirmation or varying or setting aside the decision of the Board;
   3. the reasons for the decision;
   4. the relief or remedy, if any, to which the parties are entitled; and
   5. An order as to costs.
2. (1) A decree shall be extracted from the decision and shall be signed by the Chairman or the Registrar, as the case may be or their successors, in office.
3. The decree shall agree with the decision; it shall contain the number of the appeal, the names and descriptions of the parties and particulars of the claim and

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*The Tax Revenue Appeals Tribunal Rules, 2018*

*GN No. 222 (contd)*

shall specify clearly the relief granted or other determination of the appeal.

1. The Tribunal may direct that the costs payable to one party by the other shall be set off against any sum which is admitted or found to be due from the former to the latter.
2. The decree shall bear the date of the day on which the decision was pronounced and, when the Chairman or Registrar as the case may be or their successors in office, has satisfied himself that the decree has been drawn up in accordance with the decision sign the decree.

Execution of decision

Cap. 33

Appeal to the Court of Appeal

24.-(1) The decision of the Tribunal shall be enforced by making application to the Tribunal in the Form TRT. 6 as set out in the First Schedule, and the Chairman or Registrar as the case may be shall thereafter issue an order authorizing execution.

1. Execution of the decree or order issued by the Tribunal shall be in accordance with the provisions of the Civil Procedure Code or any other law.
2. The application for execution shall be made upon expiry of thirty days from the date on which the decision of the Tribunal was made.

25.- (1) A person who desires to appeal to the Court of Appeal shall lodge a notice of intention to appeal in triplicate at the Tribunal within fourteen days and the Registrar of the Tribunal shall within seven days, transmit the same to the Court of Appeal.

(2) A notice of intention to appeal to the Court of Appeal shall not operate as a bar to the execution of the decree or order appealed from.

PARTY MISCELLANEOUS PROVISIONS

Application 26.- The Tribunal may entertain any application

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*The Tax Revenue Appeals Tribunal Rules, 2018*

*GN. No. 222 (contd.)*

pursuant to these Rules by way of chamber summons supported by an affidavit.

Saving provision

Revocation G.N.NO. 6 of2001

1. In all proceedings pending whether in the Tribunal or Board, preparatory or incidental to, or consequential upon any proceeding in Tribunal at the time of the coming into force of these rules, the provisions of these rules shall thereafter apply, but without prejudice to the validity of anything previously done:

Provided that,

* 1. if and so far as it is impracticable in any such proceedings to apply the provisions of these rules, the practice and procedure heretofore obtaining shall be followed; or
  2. in any case of difficulty or doubt the practice applicable to a civil court in such circumstance may be adopted.

1. The Tax Revenue Appeals Tribunal Rules, 2001 are hereby revoked.

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*The Tax Revenue Appeals Tribunal Rules, 2018*

*GN. No. 222 (contd.)*

**FIRST SCHEDULE**

(Made under rule 3)

FORMTRT. 1

THE UNITED REPUBLIC OFT ANZANIA

IN THE TAX REVENUE APPEALS TRIBUNAL AT.......................................

IN THE MATTER OF INTENDED APPEAL NO...................... OF.................

BETWEEN

. APPELLANT

AND

. RESPONDENT

NOTICE OF INTENTION TO APPEAL

*(Made under section 16(4) and rule 3(3))*

TAKE NOTICE that the Appellant being aggrieved by the decision of the Board issued on..........day of............ year Intends to appeal to the Tribunal against the whole/part

of the decision.

The address of service of the Appellant is ........................ Dated this............day of............ year. ............ ..

Signed.................... ..

By or on behalf of the Appellant/Advocate/Tax Consultant/ Accountant. To: The Registrar of the Tribunal at............................ ..

Lodged in the Tribunal at..................on the..........day of......year.........

**Registrar/Officer In-charge**

Copy served to the Secretary to the Board this......... day of ......year......

**Secretary**

Copy be served to the Respond

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FORM TRT. 2

(To be filled in triplicate)

THE UNITED REPUBLIC OF TANZANIA

IN THE TAX REVENUE APPEALS TRIBUNAL AT......................................... APPEAL No .................................YEAR...........................................................

IN THE MATTER OF

. APPELLANT

AND

. RESPONDENT

STATEMENT OF APPEAL

(Made under section 16(4) and rule 5(2)

I. PARTICULARS OF APPELLANT:

1. Name................................................................................................................
2. Nature of business.........................................................................................
3. Postal address..................................................................................................
4. Physical address of appellant: Plot....................... Street................................

Town/City..........................................................

1. Telephone No....................... Fax No............... E-mail................................
2. TIN No.........................................................................................................
3. Income Tax File No....................................................................................
4. VAT Number, (if registered) ...............................................................
5. PARTICULARS OF THE TAX DISPUTE:
   1. Office where taxation decision was made...................................................
   2. Type of tax (specify by a tick in the box below as appropriate)

INCOME TAX EXCISE DUTY

IMPORT DUTY WITHHOLDING TAX VAT

STAMP DUTY OTHERS (specify)

* 1. Assessment **No.**........................................ Year income...................
  2. Customs Single Bill of Entry No......................................... Date...............
  3. Bank Payment Advice Form No.................................... Date.....................
  4. Amount of tax in dispute or objected to.......................................................

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* 1. Date of service of taxation decision: Day.......... Month........... Year..........

1. STATEMENT OF FACTS AND REASONS IN SUPPORT OF THE APPEAL:

(If space provided is not adequate, attach as many additional pages as needed for the statement)

Dated this ......................... day of ......................... year..............................

(For official use only)

1. BY REGISTRAR:

Date of filing appeal..................................................

Signature.................................................................

Official stamp of Registrar..........................................

1. Copy be served to the Respondent.

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Signed by or on behalf

of the Appellant/Advocate/Tax Consultant/ Auditor/Accountant

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FORM TRT. 3

THE UNITED REPUBLIC OF TANZANIA

IN THE TAX REVENUE APPEALS TRIBUNAL AT......................................

APPLICATION/ APPEAL No....................... OF..................... YEAR...........

fN THE MATTER OF

. APPLICANT/APPELLANT

AND

. RESPONDENT

NOTICE TO PARTIES TO APPEAR

*(Made under rule 9(3))*

TAKE NOTICE that the above application/appeal will be heard/mentioned by the Tribunal on the

........................day of...............at. ......................

O'clock in the forenoon/afternoon at (Indicate place).

You are accordingly required to appear before the Tribunal

If no appearance is made by you or by any person authorized by you to act on your behalf, the application/appeal may be heard and decided or dismissed in your absence.

Given under my hand and seal of the Tribunal this.........day of................ ..

year.................................

Registrar

ACKNOWLEDGE OF RECEIPT OF NOTICE Name: ............................................ .

Signature: ....................................

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*GN No. 222 (contd.)*

FORM TRT.4

THE UNITED REPUBLIC OF TANZANIA

IN THE TAX REVENUE APPEALS TRIBUNAL AT.......................

APPLICATION/APPEAL NO.........OF ......... YEAR .........

IN THE MATTER OF

. APPLICANT/ APPELLANT

AND

. RESPONDENT

**WITNESS SUMMONS**

*(Made under rule 19(2))*

TO

WHEREAS your attendance is required as a witness on behalf of the

.. .. .. .. ... during the hearing of the above application/appeal, you are by this summons required to appear before this Tribunal on the ................. day of year

..................at O'clock

in the forenoon/afternoon and bring with you or send the following books, documents or things to the Tribunal.

Failure to respond or obey this summons renders you liable to penalties under the Act. Given under my hand and the seal of the Tribunal this ......... day of ...........

year ............................. .

Registrar

**ACKNOWLEDGEMENT OF SERVICE OF SUMMONS**

Full Name .................................................................................................................

Address .......................................................................................

Date and Time ...............................signature ......................................

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FORM TRT.5

TI-IE UNITED REPUBLIC OF TANZANIA IN TI-IE *TAX* REVENUE APPEALS TRIBUNAL

AT.....................................

APPLICATION/APPEAL NO..................... YEAR ...........................

IN THE MATTER OF

. APPLICANT/APPELLANT

AND

. RESPONDENT

**WARRANT OF ARREST OF WITNESS**

*(Made under rule 19(4))*

TO

**WHEREAS** has been duly

served with summons (certified copy attached) but has failed to attend, you are by this warrant ordered to arrest and bring the said before the Tribunal.

Your are further ordered to return this warrant on or before the ... ... ... . .. .. . . .... day of

.............. year with an endorsement certifying the day on and

manner in which this warrant has been executed.

Given under my hand and the seal of the Tribunal this ......... day of ........... year ..................

Registrar

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*The Tax Revenue Appeals Tribunal Rules, 2018*

*GN No. 222 (contd)*

FORM TRT6

Application for execution of decree.................................................

**THE UNITED REPUBLIC OF TANZANIA**

**IN THE TAX REVENUE APPEALS TRIBUNAL AT DAR ES SALAAM**

IN THE MATTER OF

. DECREE HOLDER

AND

. JUDGMENT DEBTOR

**APPLICATION FOR EXECUTION OF DECREE**

*(Made under rule 24(1))*

I,. . ......................

for execution of the decree herein as set forth below Date of decree:

...decree holder. hereby apply

Whether any appeal preferred from decree: Payment or adjustment, if any:

Previous application, if any, with date and result:

Amount with interest due upon The decree or other relief granted Thereby together with particulars If any cross decree

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Shs. | Cts. | Shs. | Cts. |
| Principal Interest at % Less subsequent Payment  Less amount of cross decree if any  Total or balance costs as in the decree  Costs subsequently incurred  Total |  |  |  |  |
|  |  |  |  |

Amount of costs. If any, Awmd : ............................

Against whom to be executed:

Mode in which the assistance of the Court is required:

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I, decree that what is stated

herein is true to the best of my knowledge and belief.

Dated this ............................. Day of .........................................20....................

**Decree**

**holder**

**SECOND SCHEDULE**

**FEES**

(Made under rule 7)

1. Upon lodging notice of appeal Shs. 30,000.00
2. Upon lodging statement of appeal...............................................Shs. 150,000.00
3. Upon lodging statement in reply.................................................shs. 30,000.00
4. Upon lodging additional statement... ...........................................Shs. 30,000.00
5. Application for extension of time to appeal..................................... Shs. 40,000.00
6. Application for execution of a decree or order.................................. Shs. 20,000.00
7. Perusal fee .......................................................................... Shs. 20,000.00

Dodoma,

04th **April,** 2018

PHILIP I. MP ANGO,

*Minister for Finance and Planning*

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