THE UNITED REPUBLIC OF TANZANIA

No, 12 OF 2000

I ASSENT

....

President

An Act to apply a further sum of fourteen thousand, two hundred thirty seven million six hundred and eighty eight thousand four: hundred ninety two shillings out of the Consolidated Fund to the Service of the year ending on the thirtieth day of June, 1996, to appropriate the supply granted for that year

I. -- I

ENACTED by the Parliament of the United Republic of Tanzania.

Short title and interpretation

1. -(1) This Act may be cited as the Supplementary (For Financial year 1995/96) Act, 1995, and shall be read as one with the Appropriation Act, 1995.

Act No. 16 Of 1995 Cap 439

(2) The expressions used in this Act shall each have the meaning ascribed to it in the Exchequer and Audit Ordinance.

THE UNITED REPUBLIC OF TANZANIA

No. 15 OF *2000*

President

An Act to provide for establishment of the Tax Revenue Appeals Board and the Tax Revenue Appeals Tribunal and to provide for related matters.

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title and commencement

1 -(1) This Act may be cited as the Tax Revenue Appeals Act, 2000.

(2) This Act shall come into operation on the date on which the Minister may, by order in the *Gazette*, appoint.

Application

2. This Act shall apply to Mainland Tanzania as well as to Tanzania Zanzibar.

Interpretation

3. In this Act unless the context requires otherwise -

"Act" means the Tax Revenue Appeals Act, 20.00;

"appellant" means any person who lodges an appeal before the Board or the Tribunal;

"Board" means the Tax Revenue Appeals Board established under section 4(l);

Act No.11 of 1995

-Commissioner General" means the Commissioner General appointed under Section 15 of the Tanzania Revenue Authority Act, 1995 and includes any person appointed as Commissioner in respect of any tax;

"Court of Appeal" means the Court of Appeal established by Article 117(l) of the Constitution of the United Republic;

"High Court" means the High Court of Tanzania or the High Court of Zanzibar;

"member" m respect of members of the Board, or the Tribunal means the Chairman, Vice-Chairman and other members appointed under sections 4(2)(c) and 8(2)(c);

"Minister" means the Minister responsible for finance;

"party" means a person or his duly authorized agent who refers a matter or, dispute, to the Board or lodges an appeal m the Tribunal and includes the Commissioner General or a person authorized on that behalf,

"Register" means the Register kept by the Registrar into which all complaints are entered;

"Registrar" means the Registrar of the Tax Revenue Appeals Tribunal appointed under section 6(1);

"revenue" means taxes, duties, fees, levies, fines or other monies imposed by or collected under the law or the specified provisions of the laws set out in the First Schedule to the Tanzania Revenue Authority Act, 1995; Act No. I of 1995

"Secretary" means the Secretary of the Tax Revenue Appeals Board;

written law and includes duties, fees, levies,' fines, penalties and charges;

and charges;

"Tribunal" means the Tax Revenue, Appeals Tribunal established under section 8(l).

PART II

ESTABLISHMENT OF THE TAX REVENUE APPEALS BOARD AND TAX REVENUE APPEALS TRIBUNAL

Establishment and composition of the Board

4.-(1) There is established a Board to be known as the Tax Revenue Appeals Board.

(2) The Board shall consist of -

(a) a Chairman who shall be appointed by the Minister;

(b) two Vice-Chairmen who shall be appointed by the Minister one of whom shall be from Tanzania Zanzibar ,

(c) four other members who shall be appointed by the Minister from each region who shall sit in the Board for the purposes of hearing and determining any appeal originating in the region from which they are appointed.

(3) A person may be appointed to be-

(a) Chairman if he is a principal legal officer or a person having adequate knowledge of taxation;

(b) member of the Board if he has knowledge of, and experience in, taxation, commercial or financial matters.

(4) Where any appointment relates to a person from Tanzania Zanzibar, the Minister shall consult the Minister responsible for finance in the Revolutionary Government of Zanzibar.

Tenure of Office of Chairman etc. members

5.-(1) Subject to subsection (2), the, office of Chairman, Vice-Chairman and member of the Board shall become vacant upon the occurrence of any one of the following events-

(a) resignation;

(b) in relation to a member other than a Chairman and Vice-Chairman, absence without a reasonable cause from three consecutive sessions of the Board;

(c) death or inability to perform his functions by reason of sickness;

(d) conviction of an offence against section 21 (3) of this Act.

(2) A member of the Board shall, unless his appointment is sooner terminated, hold office for a term of three years and shall be eligible for reappointment for one additional term."

Secretary of the Board

The Minister shall appoint a suitable person, being a senior Public officer, to be the Secretary of the Board,

(2) The Secretary of the Board shall perform all administrative under this Act and as may be assigned to him by the chairman of the Board.

Jurisdiction of the Board

1. The Board shall, subject to section 12 have sole original jurisdiction in all proceedings Of a civil nature in respect of disputes arising from revenue laws administered by the Tanzania Revenue Authority.

Establishment and composition of the Tribunal

8.-(1) There is established a Tribunal to be known as the Tax Revenue Appeals Tribunal.

(2) The Tribunal shall consist of -

(a) a Chairman who shall be appointed by the President after consultation with the Chief Justice;

(b) two Vice-Chairmen who shall be appointed by the President, one of whom shall be from Tanzania Zanzibar;

(c) four other members who shall be appointed by the Minister;

(3) A person may be appointed to be-

(a) Chairman if he is a judge of the High

(b) member of the Tribunal if he has knowledge of, and experience in, taxation, commercial or financial matters.

(4) Where any appointment relates to a person from Tanzania Zanzibar, the appointing authority shall consult the President of Zanzibar.

tenure of Office of Chairman etc. members

9.-(1) Subject to subsection (2), the office of Chairman, Vice-Chairman or member of the Tribunal shall become vacant upon the occurrence of any one of the following events-

(a) resignation;

(b) in relation to a member other than a Chairman or Vice-Chairman, absence without a reasonable cause from three consecutive sessions of the Tribunal;

(c) death or inability to perform his functions by reason of sickness;

(d) cessation to be a judge, and, in the case of a Vice-Chairman and a member, cessation to practice on disciplinary grounds confirmed by the body authorized by law to take disciplinary measures against a person possessing qualification in relation to which such Vice Chairman or a member was qualified to be appointed as such;

(e) conviction of an offence against section 21(3) of this Act.

(2) A member of the Tribunal shall, unless his appointment is sooner terminated, hold office for three years and shall be eligible for re-appointment for one additional term."

Registrar of the Tribunal

10.-(1) The Minister shall appoint a public officer, being a senior lawyer to be the Registrar of the Tribunal.

(2) The Registrar shall perform all administrative functions as provided for under this Act and as may be assigned to him by the Chairman of the Tribunal,

11.-(l) The Tribunal shall have sole jurisdiction in all appeals arising from decision of the Board on disputes on which original jurisdiction is conferred on the Board.

Jurisdiction Of the Tribunal

(2) Notwithstanding subsection (1), the Tribunal shall exercise, general powers of supervision over the Board in the exercise of its powers under this Act and may m that respect, call for and inspect the records of any proceedings before the Board and may revise any decision thereof

PART III

NOTICE OF OBJECTION

12.-(l) Any person who disputes an assessment made upon him by the Commissioner General may, by notice in writing to the Commissioner General, object to the assessment.

Notice of Objection to assessment

(2) Subject to subsection 3, where a notice of objection to an assessment is given, the person objecting shall pay the amount of tax which is not in dispute or deemed by subsection (6) of this section not to be in dispute, or pay one third, of the assessed tax, whichever is greater, pending the final determination of the assessment.

(3) Where a notice of objection is given under subsection (1), and- the Commissioner General is of the opinion that, owing to -

(a) uncertainty as to any question of law or fact; or

(b) considerations of hardship or equity; or

(c) impossibility, or undue difficulty. or expense, of recovery of tax,

the provisions of subsection (2), the Commissioner General may allow the person objecting the assessment to pay the lesser amount as is reasonable in the circumstances, or not to pay tax until the Assessment or liability to pay tax is finally

(4) A notice given pursuant to subsection (1) shall not be valid unless it contains a statement in a precise form, of the grounds in respect of which the objection is made and is submitted and received by the Commissioner General within thirty days from the date of service of the notice of assessment.

(5) If the Commissioner General is satisfied that owing to absence from the United. Republic, sickness or other reasonable cause the person

objecting to the assessment was prevented from giving notice within the time prescribed he may, upon application by that person, and subject to his satisfying the requirement of subsection (2) or, as the case may be' subsection (3), admit the notice after the expiry of the authorized period and the notice so admitted shall be valid as if it were submitted in time.

(6) Any person who is aggrieved by the refusal of the Commissioner General to admit a notice of objection issued may, on depositing with the Commissioner General the amount of tax assessed which is not iii dispute or one third of such amount of tax assessed, whichever is greater, together with the interest due as a result of late payment of the amount of tax in respect of which the notice of objection relates, appeal against the refusal to the Board whose decision on whether or not the notice of objection be admitted by the Commissioner General shall be final.

(7) Where a notice of objection has been given under subsection (1) then, notwithstanding that the assessment has not been finally determined

(a) the tax not in dispute shall be payable on the due date as if no notice of objection has been given; and

(b) if the amount of tax payable under the assessment as finally determined is less than the amount which was paid in accordance wit this subsection, the amount overpaid together with any amount deposited with the Commissioner General shall be repaid.

(8) Where more than one half of the tax assessed, being tax other than tax on imports is in dispute,. the amount of the tax not in. dispute shall 'for the purpose of this section be deemed to be one-half of the tax assessed.

(9) Notwithstanding subsections (1) and (2), the whole of the tax or duty assessed on imports shall be deemed to be not in dispute.

(10) For the purpose of subsections (7), (8) and (9), the tax not in dispute shall be the amount which would be charged if the assessment was amended in accordance, with the notice of objection.

Powers of Commissioner General on Receipt of notice of objection

13.-(1) Where the Commissioner General receives a notice of objection in accordance with section 12, he shall call for, hear or receive any evidence relevant to the assessment and he may, if to the best of his judgement finds it just and appropriate -

(a) amend the assessment in accordance with the objection;

(b) amend the assessment in the light of the objection and any further evidence which has been adduced; or

(c) refuse to amend the assessment.

(2) Where the Commissioner General -

(a) agrees to amend the assessment in accordance with the objection; or

(b) proposes to amend the assessment in light of the objections and any further evidence adduced and the person objecting agrees with Commissioner General as to such proposed amendment,

the assessment shall be amended accordingly and the Commissioner General shall cause a notice setting out such amendment and the amount, of the tax payable to be served on such person.

(3) Where a notice of objection has been given and the Commissioner General has not communicated with the person objecting to the assessment within a period of six months, he shall be deemed to have agreed to amend the assessment in accordance with the objection.

(4) Where the Commissioner general -

(a) proposes to amend the assessment in the light of the objection and any further evidence which has been adduced and the person objecting does not agree with the Commissioner General as to such proposed amendment, the assessment shall be amended as proposed and the Commissioner General shall cause a notice setting out such amendment and the amount of the tax payable to be served on such person; or

(b) refuses to amend the assessment the Commissioner General shall cause a notice confirming the assessment to be served on such person.

Application of appeal procedure to other decisions etc, of Commissioner General

14,(I) Any person aggrieved by -

(a) the calculation by the Commissioner General of the amount due for refund, drawback or repayment of any tax, duty, levy or charge;

(b) a refusal by the Commissioner General to make any refund or repayment; or

(c) an apportionment of any amount or sum by the Commissioner General under the Second Schedule to the Income Tax Act, 1973 which affects, or may affect, the liability to tax of two or more persons; or

Act No. 33 of 1973

(d) a determination by the Commissioner General under paragraph 32(4) of the Second Schedule to the Income Tax Act, 1973;

(e) the decision by the Commissioner General to register, or refusal to register, any trader for the purpose of the Value Added Tax Act, 1997,

Act No. 24 of 1997

may appeal therefrom to the Board.

(2) Notwithstanding subsection (2), a person Who objects a notice issued by the Commissioner General with regards to the existence of liability to pay any taxi-duty, fees, levy or charge may refer his objection to the Board for determination.

(3) The provision of this Act relating to appeals to the .Board against assessment and the provisions relating to further appeals to the Tribunal shall have effect with respect to any appeal under this section as if such an appeal were an appeal against an assessment.

(4) Where there is a dispute over the calculation by the Commissioner General of the amount due as refund, drawback or repayment of any tax, duty, fees, levy or charge, and in relation to such dispute, an appeal has been referred to the Board, the Commissioner General shall pay the amount due as refund, drawback or repayment, as the case may be, which is not in dispute pending determination of the Board.

Finality of assess-ment

15.-(1) Where in relation, to any assessment -

(a) no notice of objection has been given; or

(b) a notice of objection has been given and -

(i) the assessment has been amended under subsection (2) of section 12; or

(ii) a notice has been served under subsection (4) of section 12 but no appeal has been referred; or

(iii) the assessment has been finally determined on an appeal, the assessment as made, or as amended, or determined on appeal, as. the case may be, shall be final and conclusive.

(2) Nothing in this section shall prevent the Commissioner General from making any additional assessment which does not involve reopening of any matter that has been determined on an appeal or an assessment.

(3) When any fraud or any gross or willful neglect has been committed by or on behalf of any person in connection with or in relation to any tax, duty or levy the Commissioner General may make an additional assessment on that person notwithstanding that it involves reopening a matter which has been determined on such appeal.

PART IV
APPEALS GENERALLY

Right of appeal to the Board and Tribunal

16.-(I) Any person who has been served with a notice under subsection (4) of section 12 may appeal to the Board against the decision of the Commissioner General.

(2) The Board shall not entertain an appeal pursuant to this section unless-

(a) the appellant had previously given notice of appeal in writing to the Commissioner General within thirty days after the date of service upon him of the notice issued under subsection (4) of section 12; and

(b) the appeal is lodged with the Board within forty-five days from the date of service upon the appellant of the notice under subsection (4) of section 12.

(3) A party who is aggrieved by the decision of the Board on appeal referred in accordance with subsection (2), may appeal against the decision of the Board to the Tribunal within thirty days from the date on which the decision in respect of which he is aggrieved was made and shall serve notice to the opposite party within fifteen days following the date on which the notice of appeal was served to the Tribunal.

(4) A party to an appeal or a person intending to appeal who has failed to give notice of appeal within the period specified in this section, may apply to the Board or Tribunal, as the case may ,be, for extension of the time within which to give the notice of appeal, and the Board or Tribunal may, oil being satisfied that the failure to give notice of appeal was occasioned by absence from the United. Republic, sickness or other reasonable cause, subject to such terms and conditions as to costs as it may consider just and appropriate, grant the extension.

(5) The Board shall not entertain any appeal unless the appellant has, before lodging the appeal, deposited with the Commissioner General the whole of the tax not in dispute as determined in accordance with the provisions of subsection (7) of section 12 or as the case may be, the amended assessment together with any interest due.

(6) Where the appellant is unable to deposit the tax not in dispute or half of the whole tax assessed on account of -

(a) uncertainty as to the question of law or fact; or

(b) consideration of hardship or equity; or

(c) impossibility or undue difficulty or expenses of recovery of tax,

the Commissioner General may allow the appellant to deposit such lesser amount as is reasonable in the circumstances, or not to pay tax until the assessment or liability to pay tax is finally determined..

Powers of the Board and the Tribunal

17.-(1) The Board and the Tribunal shall respectively have the power -

(a) to take evidence on oath;

(b) to resolve any complaint or appeal by mediation, conciliation or arbitration;

(c) to issue warrants of arrest for failure to comply with summons;

(d) to order payment of costs in relation to any matter referred to the Board or the Tribunal;

(e) to dismiss any matter before it;

(f) to adjourn the hearing of any proceedings before it.

Act No.49 of 1996

(2) Notwithstanding subsection (1), the Board or the Tribunal shall have the power to summon and hear any witness and receive evidence in the manner and to the same extent as if it were a court exercising civil jurisdiction in a civil case and the provisions of the Civil Procedure Code, relating to summoning of witnesses, the taking of testimony on oath, and non-compliance with a witness summons shall apply in relation to an appeal before the Board but the Tribunal may not admit any fresh evidence save in the circumstance in which the High Court may admit fresh evidence on a first appeal in a civil case.

PART V

PROCEEDINGS OF THE BOARD AND TRIBUNAL

Procedure on hearing

18.-(1) Proceedings of the Board , and Tribunal shall be of judicial nature and shall be conducted on such occasions and at the places as the Chairman may direct.

(c) the appellate authority may confirm, reduce, increase or annul the, assessment concerned or make such other order thereon as it may think fit;

(d) the costs of the appeal shall be in the discretion of the appellate authority;

(e) the appellate authority shall, within fifteen days of its decision, cause a notice of such decision and of the date thereof to be issued and such notice shall be served on the parties to the *appeal;*

where the decision of the appellate authority results in any amendment to an assessment, the assessment shall be amended accordingly and the Commissioner General shall cause a notice setting out such amendment and the amount of tax payable to be, served on the person assessed.

Appeals Affecting two or more persons

19. Where any appeal is lodged under this Part against any decision or act of the Commissioner General which affects, or is likely to affect the liability of two or more persons, then-

(a) a person lodging an appeal shall serve a copy of all the appeal documents on all other such persons who shall be entitled to appear on the hearing of the appeal as if they were parties thereto;

(b) if the Board considers that any other person be joined, it may order that a copy of all the appeal documents shall be served on such other person who shall be entitled to appear on the hearing of the appeal as if he were a Party thereto.

Opinion of members

20. For the purposes of determining any matter, the Chairman or the Vice Chairman as the case may, be, 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.

Disclosure of interest'

21.-(1) Where a member present at a sitting of the Board or the Tribunal at which any matter in which a member or immediate family of a member is directly or indirectly interested in a private capacity, is the subject of consideration, that member shall as soon as is practicable after or before the commencement of the proceedings of the Board or the Tribunal, disclose that interest and shall not, unless the Board and the Tribunal otherwise direct, take Part in the determination of the appeal or give an opinion on any question relating to that matter.

(2) A disclosure of interest made by a member shall be recorded as part of the Proceedings in relation to the matter under determination.

(3) A member who sits and takes part in the proceedings of the Board or the Tribunal in contravention of subsection (1) commits an offence against this Act.

Hearing

22.-(1) The Secretary or the Registrar as the case may be shall advise all parties in writing of the time and place of the hearing, and shall give the parties not less than fourteen days notice.

(2) A hearing of appeal shall be in public unless a party to the Proceedings otherwise applies and the Board or the Tribunal directs that the Proceedings or part of it, be heard in camera.

(3) Parties May appear in person at a hearing or be represented by any other person being an advocate or any other person registered as tax consultant, accountant or auditor and the Commissioner- General may be represented by any person duly authorized on that behalf.

(4) If a party to the proceedings or a person duly appointed by him fails to appear at the hearing, the Board or the Tribunal shall consider the appeal In the manner it thinks fit.

(5) Evidence before the Board and the Tribunal may be given orally or through affidavits or in such other manner as the Board or the Tribunal may deem fit.

(6) During the proceedings, the Board or the Tribunal shall not be bound by the rules or practice as to evidence and may seek to be informed in relation to any matter in such manner as it thinks fit as may result in the expeditious determination of an appeal.

23.-(l) The Board or the Tribunal may call any person to attend at a hearing and give evidence including the production of any document if the Board or the Tribunal believes such evidence will assist in its deliberations. Witnesses

(2) A person summoned to attend and give evidence to the Board or the Tribunal shall be paid allowances and expenses at the rates specified by the Board or the Tribunal.

24.-(l) The Board or Tribunal, as the case may be, may deliver its decisions at the end of a hearing, but in any case the decision shall be in writing and sent to all parties to the proceedings within fourteen days of the delivery of the decision. Enforcement of the decisions of the Board and Tribunal

(2) The Secretary or the Registrar as the case may be shall serve to all parties copies of all decisions duly endorsed and the date of issue marked on.

(3) Any decree or order of the Board or the Tribunal given in the exercise of its jurisdiction under this Act shall be enforceable and executed as, if it were a decree or order issued by a court of law.

(4) An appeal shall not operate as a bar for execution of any decree or order of the Board or Tribunal as the case may be.

Appeal to Court of Appeal 'Act No. 15 of 1979

25-(1) Any person who is aggrieved by the decision of the Tribunal may refer an appeal to the Court of Appeal.

(2) Appeal to the Court of Appeal shall lie on matters involving questions of law only and the provisions of the Appellate Jurisdiction Act, 1979 and the rules made thereunder shall apply *mutatis mutandis* to appeals from the decision of the Tribunal.

Costs

26.-(I) The Tribunal may issue an order to award costs as it considers appropriate to any party to the proceedings to be paid by the other party within such period as the Tribunal may determine.

(2) The Registrar shall, in addition to the functions conferred upon him under this Act, assess the tax in relation to any costs which may be payable in respect of which proceedings have been conducted by the Tribunal.

(3) An appeal against the decision of the Registrar regarding taxation of costs shall be heard by the Chairman or Vice-Chairman.

PART VI

OPFENCES AND PENALTIES

27. -(1) Any person who - Offences And penalties

(a) being require d to attend the proceedings pursuant to the provisions of this Act, falls without reasonable excuse to attend or fails to take an oath or make affirmation as required by the Board or the Tribunal;

(b) being summoned to produce any document, book or paper which is in his possession or under his control, without reasonable excuse, fails or refuses to produce it;

(c) makes any statement which he knows to be false or which he has no reason to believe to be true;

(d) omits or suppresses any information required by the Board or the Tribunal in the exercise of its jurisdiction or relevant to the exercise of such jurisdiction; or

(e) in any manner misleads, obstructs, insults or disturbs the Board or the, Tribunal;

(f) sits and takes part in the proceedings. of the Board or Tribunal contrary to section 21(3),

commits and offence and on conviction shall be liable to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

(2) A member of the Board or the Tribunal who is convicted under subsection (1) (f) shall, in addition to the sentence which may be imposed by the court, be disqualified from being a member of the Board or the Tribunal as the case may be.

PART VII

FINANCIAL AND MISCELLANEOUS PROVISIONS

Sources of fund of the Board and the Tribunal

28.-(l) The funds of the Board and the Tribunal shall consist of -

(a) the sums of money as may be appropriated by the National Assembly;

(b) such donations, grants or bequeaths as the Board and the Tribunal may receive from any person or organisation;

(c) any other income which may be paid to the Board or the Tribunal in the cause of the discharge of its functions.

(2) The funds of the Board and the Tribunal shall be applied for the purposes for which the Board and the Tribunal is established and in accordance with the directions of the Minister.

Accounts and audit

29. The Secretary and the Registrar shall each respectively keep proper books of accounts in accordance with Government financial accounting system and shall be audited by the Controller and Auditor General.

Remuneration

30. **The Chairman, Vice-Chairmen and** members of the Board and the Tribunal shall be entitled to remuneration as the Minister may determine or as may be stipulated in the letters of appointment.

PART VIII

GENERAL PROVISIONS

Indemnity of Chairman etc.

Members of the Board and the Tribunal

31. No act done or omitted to be done by the Board or the Tribunal, the Secretary, the Registrar or any other person empowered to perform any function under. this Act shall, if done or omitted to be done in good faith during or in the exercise or purported performance of any function provided under this Act, render any member of the Board or the Tribunal, the Secretary or the Registrar or such any other person personally liable.

Seal of the Board or the Tribunal

32.- (1) The Board and the Tribunal shall each have a Seal to be kept under the custody of the Secretary or Registrar.

(2) The affixing of the Seal of the Board or Tribunal on any document shall be authenticated by the signature of either the Chairman, the Vice Chairman or Secretary or Registrar, as the case may be.

(3) A document purporting to be an instrument issued by the Board or the Tribunal and authenticated in the manner prescribed under subsection (2) shall be deemed to be a valid instrument and admissible in evidence.

33. The Minister may, in consultation with the Chief Justice, make rules generally laying down the procedure applicable for the conduct of proceedings by the Board or the Tribunal and the manner in which appeals from the Tribunal may be lodged to the Court of Appeal. Minister may make rules

34-(1) Subject to subsection (2), the Tax Appeals Board and Tax Appeals Tribunal established under the Income Tax Act, 1973 are hereby dissolved. Transition Provisions Act No.33 of 1973

(2) Every decision or order of the Tax Appeals Board or Tax Appeals Tribunal which shall not have been fully executed or enforced before the date on which the Board or the Tribunal commences business, may be executed and enforced after that day as if it were a decision or order of the Board or the Tribunal established under this Act.

(3) Proceedings of every appeal in the Tax Appeals Board or Tax Appeals Tribunal which shall not have been fully heard before the date on which the Board or the Tribunal commences business shall be continued with and finally determined within six months from the date on which the Board or the Tribunal commences business and any appeal which shall not have been fully heard and finally

determined after expiration of six months shall, without any further assurance be transferred and be heard by the Board or the Tribunal, as the case may be.

Savings

35. Nothing in this Act shall be construed as derogating the powers of any court in which any matter which was filed in before the commencement of business by the Board or the Tribunal and which remain pending before such court but which the Board or the Tribunal has jurisdiction to entertain from continuing, concluding and finally making decision and necessary order on it.

PART IX

CONSEQUENTIAL AMENDMENTS

Amendment of Income Tax Act, 1973 Act No.33 of 1973

36. The Income Tax Act, 1973 is amended by repealing sections 88, 89, 89A, 89B, 90, 91, 92, 93, 94, 95, 96, 97, 99(6) and (8) and section 100.

Amendment of the VAT Act, 1997 Act No.24 of 1997

37. The Value Added Tax Act, 1997 is amended by repealing Part X.

38. The Stamp Duty Act, *1972* is amended -

Amendment of the Stamp Duty Act, 1972 Act No.20 of 1972

(a) in section 42, by deleting the words "High Court" which appear in subsection *(5)* and substituting for them the words "Revenue Appeals Board";

(b) in section 51(2) by deleting paragraph (b) of the proviso to that subsection;

(c) in section 57 -

(i) in subsection (1), by deleting the phrase "file in a court of a Resident Magistrate having jurisdiction over the area m which such person resides, carries on business or work for, gain," and substituting for it the phrase "lodge an appeal with the Revenue Appeals Board!%-

(ii) by deleting subsections (2) And (3);

(iii) by deleting side note to that section and substituting for it the, following - "Appeals to the Revenue Appeals Board";

(d) in sections 67, 68 and 69, by deleting the words "High Court" wherever they appear and substituting for them the words "Revenue Appeals Board";

(e) in section 79(2) and (6) by deleting the words "High Court" wherever they occur and substituting for it the words "Revenue Appeals Board".

Amendment of the E.A. Customs and Transfer Tax Management Act Cap.27,E.A

39. The East African Customs and Transfer Tax Management Act, is amended in section 2, by inserting at its alphabetical position the following -

"Board or Tribunal" means the Tax Revenue Appeals Board or the Tax Revenue Appeals Tribunal established under the Tax Revenue Appeals Act, 2000;"

Amendment of the Tanzania Revenue Autho-rity Act, 1995 Act No. 11 of 1995

40. The Tanzania Revenue Authority Act, 1995 is amended-

(a) by adding immediately after section 5 the following section -

"5A. Any person 'who is aggrieved by the decision of the Commissioner General in relation to any act or omission in the course of the discharge of any function conferred upon him under the law set out in the First Schedule to this Act, may appeal to the Board. In accordance with the provisions of the Tax Revenue Appeals Act, 2000"

(b) by repealing section 19.

Passed m the National Assembly on the 17th July, 2000.

Clerk of the National Assembly

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