

Tanzania

## Tanzania Revenue Authority Act Chapter 399

Legislation as at 30 November 2019

FRBR URI: /akn/tz/act/1995/11/eng@2019-11-30

There may have been updates since this file was created.

PDF created on 20 April 2024 at 14:18.

*Collection last checked for updates: 31 July 2002.*

[Check for updates](#)



### About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the TanzLII website and is presented in collaboration with the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

[www.tanzlii.org](http://www.tanzlii.org) | [info@tanzlii.org](mailto:info@tanzlii.org)

[www.laws.africa](http://www.laws.africa) | [info@laws.africa](mailto:info@laws.africa)

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Tanzania Revenue Authority Act  
 Contents

Part I – Preliminary provisions ..... 1

    1. Short title ..... 1

    2. Application ..... 1

    3. Interpretation ..... 1

Part II – Establishment, powers and functions of the Authority ..... 2

    4. Establishment of Authority ..... 2

    5. Functions of Authority ..... 2

    5A. Consultation and coordination ..... 4

    6. \*\*\* ..... 4

    7. Taxpayer identification and exchange of information ..... 4

    8. Confidentiality ..... 4

    9. Role of Minister ..... 5

Part III – The Board and its functions ..... 5

    10. Establishment of Board ..... 5

    11. Tenure of office ..... 5

    12. Meetings of Board ..... 6

Part IV – Powers and operations of the Board ..... 6

    13. Powers of Board ..... 6

    14. Exemptions ..... 6

    15. Annual reports on exemptions ..... 7

Part V – Commissioner General, officers and staff ..... 8

    16. Commissioner General ..... 8

    17. Deputy Commissioner General ..... 8

    18. Termination of appointment ..... 9

    19. Functions of Deputy Commissioner General ..... 9

    20. Appointment of Revenue Commissioners, directors and staff of Authority ..... 9

    20A. \*\*\* ..... 10

    21. Duties of Secretary ..... 10

    22. Exemptions from personal liability ..... 10

Part VI – Financial provisions ..... 10

    23. \*\*\* ..... 10

    24. Revenue to accrue to Consolidated Fund ..... 10

    25. Estimates of income and expenditure of Authority ..... 10

    26. Accounts, audit and annual report ..... 10

27. Special auditor .....	11
28. Authority exempted from taxes, etc. ....	11
29. Satisfaction of orders against the Authority .....	11
30. Quarterly reports .....	12
31. Internal audit and periodic audit reports .....	12
Part VII – Miscellaneous provisions .....	12
32. Vesting of assets and liabilities, subsisting contracts and pending proceedings .....	12
33. Construction and modification of other laws .....	12
34. Offences .....	13
35. *** .....	13
36. Repeal .....	13
37. Savings .....	13
38. Regulations .....	13
First Schedule (Section 5(1)(a)) .....	13
Second Schedule (Section 12(1)) .....	16



# Tanzania

## Tanzania Revenue Authority Act Chapter 399

Commenced on 7 August 1995

*[This is the version of this document at 30 November 2019.]*

*[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]*

*[G.N. No. 319 of 1995; Acts Nos. 11 of 1995; 8 of 1996; 13 of 1996; 9 of 2000; 15 of 2000; 14 of 2001; 15 of 2003; 6 of 2006; 9 of 2008; 11 of 2010; 10 of 2015; 16 of 2015; 2 of 2016; 4 of 2017; 4 of 2018; EAC Act 1 of 2005]*

**An Act to establish the Tanzania Revenue Authority as a central body for the assessment and collection of specified revenue, to administer and enforce the laws relating to such revenue and to provide for related matters**

### Part I – Preliminary provisions

#### 1. Short title

This Act may be cited as the Tanzania Revenue Authority Act.

#### 2. Application

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

#### 3. Interpretation

In this Act, unless the context otherwise requires—

"**Authority**" means the Tanzania Revenue Authority established by [section 4](#);

"**Board**" means the Board of the Authority established by [section 10](#);

"**Chairman**" means the Chairman of the Board of the Authority;

"**Commissioner General**" means a person appointed under section 16 of the Act to be a Commissioner General;

"**Deputy Commissioner General**" means a person appointed under [section 17](#) to be a Deputy Commissioner-General;

"**member**" means a member of the Board and includes the Chairman;

"**Minister**" means the Minister for the time being responsible for finance;

"**revenue**" means taxes, duties, fees, rates fines, or any other monies imposed by or collected under the laws or the specified provisions of the laws set out in the First Schedule; and

"**Revenue Commissioner**" means a person appointed to act on behalf of the Commissioner General for the purposes of administering tax laws and nontax revenues provided for under the laws specified in the First Schedule to this Act.

*[Acts Nos. 14 of 2001 s. 26A; 1 of 2005; 9 of 2008 (E.A.C.C.M.A) s. 7, s. 253; 2 of 2016 s. 46]*

## Part II – Establishment, powers and functions of the Authority

### 4. Establishment of Authority

- (1) There is established an Authority to be known as the Tanzania Revenue Authority which shall consist of the Board and all operating Departments.
- (2) The Authority shall be a body corporate with perpetual succession and a common seal and, subject to this Act—
  - (a) shall be capable of suing and being sued in its corporate name;
  - (b) may borrow money, acquire and dispose of property; and
  - (c) may do all other things which a body corporate may lawfully do
- (3) The Authority shall be an agency of the Government and shall be under the general supervision of the Minister.
- (4) The seal of the Authority shall be authenticated by the signatures of the Commissioner General and the Secretary to the Board.
- (5) In the absence of the Commissioner General, a Commissioner designated by him for the purpose, may sign a document in his place and in the absence of the Secretary to the Board, a person performing the functions of the Secretary may sign a document in his place.
- (6) Every document purporting to be an instrument issued by the Authority shall be sealed with the seal of the Authority authenticated in the manner provided under subsection (4) and such an instrument shall be received in evidence without further proof.

*[Act No. 13 of 1996 s. 50]*

### 5. Functions of Authority

- (1) The functions of the Authority are—
  - (a) to administer and give effect to the laws or the specified provisions of the laws set out in the First Schedule to this Act, and for this purpose, to assess, collect and account for all revenue to which those laws apply;
  - (b) to monitor, oversee, coordinate activities and ensure the fair, efficient and effective administration of revenue laws by revenue departments in the jurisdiction of the Union Government;
  - (c) to monitor and ensure the collection of fees, levies, charges or any other tax collected by any Ministry, Department or Division of the Government as revenue for the Government;
  - (d) to advise the Minister and other relevant organs on all matters pertaining to fiscal policy, the implementation of the policy and the constant improvement of policy regarding revenue laws and administration;
  - (e) to promote voluntary tax compliance to the highest degree possible;
  - (f) to take such measures as may be necessary to improve the standard of service given to taxpayers, with a view to improving the effectiveness of the revenue departments and maximizing revenue collection; and
  - (g) to determine the steps to be taken to counteract fraud and other forms of tax and other fiscal evasions;
  - (h) to produce trade statistics and publications on a quarterly basis; and

- (i) subject to the laws specified under paragraph (a), to perform such other functions as the Minister may determine.
- (2) The Authority shall in the discharge of its functions, have power to—
  - (a) study revenue laws and identify amendments or alterations which may be made to any law for the purposes of improving the administration of and compliance with revenue laws;
  - (b) study the administrative costs, compliance costs and the operational impact of all intended legislative changes and advise the Government accordingly;
  - (c) collect and process the statistics needed to provide forecasts of revenue receipt and the effect on yield of any proposals for changes in revenue laws and advise the Minister accordingly;
  - (d) negotiate and agree with the Treasury on the revenue collection targets for any given financial year;
  - (e) assess, collect and account for all revenues imposed and charged under the non-tax laws specified in Part B of the First Schedule;
  - (f) undertake work measurement exercises in order to determine the manpower needs for the functions of each revenue department in the Authority;
  - (g) set appropriate objectives and work targets in each revenue department and monitor progress in achieving them; and
  - (h) take such other measures as it may deem necessary or desirable for the achievement of the purposes and provisions of this Act.
- (3) Without prejudice to the generality of the functions and powers specified in subsections (1) and (2), the Authority shall—
  - (a) have power to do all such acts and things as may appear to it to be necessary, advantageous or convenient for the efficient and effective discharge of its functions; and
  - (b) act in accordance with all such directions of a general or specific character as the Minister may by writing under his hand give to the Authority.
- (4) In the course of administering the provisions of subsection (2)(e), the relevant provisions of the Tax Administration Act on revenue recovery measures, tax objections and offences, together with the provisions on appeals as provided for in the Tax Revenue Appeals Act, shall apply *mutatis mutandis*.  
[Cap. 438; Cap. 408]
- (5) Where any conflict arises between the provisions of this Act and the provisions of the non tax laws specified under Part B of the First Schedule, the provisions of this Act shall take precedence.
- (6) The Minister may, after consultation with a Minister responsible for non tax law and by order published in the *Gazette*, amend the First Schedule by adding, altering or deleting any law specified therein.
- (7) Subject to the subsection (8), subsections (2)(e), (4) and (5) shall come into operation on such date as the Minister may, by an order published in the *Gazette*, appoint.
- (8) The Minister may, in the order under subsection (7) or by any other subsequent order published in the *gazette*, designate and declare a non tax law for commencement of the functions under subsection 2(e).
- (9) A non tax law that has not been gazetted in terms of subsection (8) shall continue to be administered by the respective authority until such time when the order of the Minister is issued.  
[Acts Nos. 8 of 1996 s. 7; 9 of 2008 s. 8; 2 of 2016 s. 47]

## 5A. Consultation and coordination

- (1) The Minister shall, prior to the coming into operation of the provisions of [section 5\(2\)\(e\)](#), make consultation with the Minister responsible for non tax law.
- (2) The Authority may, in discharging its functions under [section 5\(2\)\(e\)](#), make consultations with the relevant authority responsible for the administration of a non tax law.
- (3) The Minister may, in consultation with the Minister responsible for non tax law make regulations for the proper discharge of coordinated administration of the respective non tax laws.

*[Acts Nos. 15 of 2000 s. 40; 2 of 2016 s. 48]*

## 6. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 102]*

*[s. 5A]*

## 7. Taxpayer identification and exchange of information

- (1) The Authority shall, after consultation with the Minister by notice published in the *Gazette*, provide for the establishment, maintenance and application of a system for the convenient and effectual identification of taxpayers for the purposes of coordinated administration of the revenue laws of the United Republic.
- (2) The system referred to in subsection (1) shall be for the purposes of the provisions of Part III of the Tax Administration Act.

*[Cap. 438]*

- (3) Without prejudice to the provisions of subsection (1), it shall be lawful for officers in the revenue departments to exchange or furnish each other with information or documents concerning any taxpayer and for the purposes of the discharge of functions under this Act.

*[Acts Nos. 9 of 2000 s. 35; 10 of 2015 s. 103]*

*[s. 6]*

## 8. Confidentiality

- (1) Revenue Commissioner, or any other Commissioner or person employed in the carrying out of the provisions of this Act shall regard and deal with all documents and information relating to the income, expenditure or other financial dealings or status of any tax payer or other person involved in any operations in furtherance of the purposes of this Act, and all confidential instructions in respect of the administration of this Act which may come into his possession or to his knowledge in the course of his duties, as secret to any unauthorised person.
- (2) The provisions of section 21 of the Tax Administration Act which relates to official secrecy shall apply to this Act.

*[Cap. 438]*

*[Acts Nos. 8 of 1996 s. 8; 10 of 2015 s. 104]*

*[s. 7]*

## 9. Role of Minister

It shall be the duty of the Minister—

- (a) subject to other relevant written laws of the United Republic, to determine and ensure the effectual application of the fiscal policies of the United Republic; and
- (b) to see to the effective coordination of the policies for the collection and preservation of revenue accounts.

[s. 8]

## Part III – The Board and its functions

### 10. Establishment of Board

- (1) There is established a Board as the governing body of the Authority which shall consist of the following members—
  - (a) a Chairman appointed by the President on the recommendation of the Minister;
  - (b) one representative from the Ministry responsible for finance in the Government of the United Republic;
  - (c) the Principal Secretary of the Ministry of Finance of the Zanzibar Government;
  - (d) the Governor of the Bank of Tanzania;
  - (e) the Commissioner General of the Authority;
  - (f) the Permanent Secretary of the Ministry of Planning; and
  - (g) four other members appointed by the Minister with professional knowledge and experience in finance, commerce, economics or law from among institutions of financial, commercial, legal or economic nature having no vested interests in the Authority.
- (2) The Board shall be a statutory organ responsible for the formulation and implementation of the policy of the Authority.
- (3) The Minister may give directives to the Board regarding the performance of its functions and it shall be the duty of the Board to comply with those directives.
- (4) The Board may delegate to any member the power and authority to carry out on behalf of the Authority such functions as the Board may determine.

[Act No. 11 of 2010 s. 30]

[s. 9]

### 11. Tenure of office

- (1) A member of the Board other than an *ex officio* member shall hold office—
  - (a) on such terms and conditions as are specified in his instrument of appointment;
  - (b) in the first instance, for a period not exceeding three years; and
  - (c) shall be eligible for re-appointment only for a subsequent period not exceeding three years.
- (2) The Minister may terminate or suspend the appointment of a member—
  - (a) for the member's inability to perform the functions of his office;

- (b) for misbehaviour;
- (c) if the member is convicted of a criminal offence involving moral turpitude and in respect of which a maximum penalty exceeding six months imprisonment may be imposed;
- (d) if the member, in any particular case, fails to comply with the provisions of paragraph 4 of the Second Schedule relating to the disclosure of interest; or
- (e) for any other sufficient cause.

[s. 10]

## 12. Meetings of Board

- (1) The provisions of the Second Schedule shall apply to the meetings of the Board, and other matters provided for in that Schedule and the Minister may by statutory instrument, amend the Second Schedule.
- (2) The Board may co-opt any person to participate in the deliberations, but a person so coopted shall have no right to vote.

[s. 11]

## Part IV – Powers and operations of the Board

### 13. Powers of Board

In the discharge of its functions under this Act, the Board may—

- (a) direct the Commissioner General to furnish it with any information, reports or other documents which the Board considers necessary for the performance of its functions;
- (b) give lawful instructions and orders in a prescribed legal notice to the Commissioner General in connection with the management, performance and operational policies of the operating departments;
- (c) except as is otherwise provided in this Act, the Board has no power to intervene in the determination of tax liabilities of particular taxpayers;
- (d) formulate and devise a system for securing, through internal audit systems, and verifying the correct processing by revenue department of various cases before them, and in accordance with law and the relevant directions of the Minister;
- (e) establish such organisational structures as may be submitted by the Commissioner General as he may consider necessary for the discharge of the functions of the Authority; and
- (f) determine, subject to the approval of the Minister, the terms and conditions of service, salaries and other allowances including any other fringe benefits for the Commissioner General, Revenue Commissioners or other Commissioners, officers and staff of the Authority.

[Act No. 8 of 1996 s. 9]

[s. 12]

### 14. Exemptions

- (1) The Board shall recommend to the Minister criteria or factors by reference to which any exemption, mitigation, deferment or remission may be granted.
- (2) The Minister shall by order published in the *Gazette* specify the criteria or factors recommended under subsection (1) and may from time to time amend such order.

- (3) The Minister may by order published in the *Gazette* exempt, mitigate, defer or remit any tax, duty or other levy on the grounds of public or other interests subjects to the published criteria made in subsection (2).
- (4) The Board may in the public interest refer back any exemption, mitigation, deferment or remission made with sufficient information relating to the matter.
- (5) The Commissioner General shall, subject to this Act, regularly submit to the Board the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2).
- (6) Notwithstanding the provisions of any other written law, where a revenue law has conferred power on a Revenue Commissioner to refrain from assessing any person to tax or from recovering tax from him—
  - (a) the Board shall, by order published in the *Gazette*, specify criteria by reference to which the power shall be exercised by the Revenue Commissioner;
  - (b) the Board may, from time to time, by notice published in the *Gazette*, determine the amount of tax beyond which a Revenue Commissioner may not exercise his discretionary power of remission conferred on him by any law.
- (7) In the exercise of its functions under this Act, the Board shall, subject to such restrictions, qualifications and instructions regarding procedure as the Minister may give in writing to the Board, have power to—
  - (a) consider applications for and grant remission or abandonment of tax of amounts beyond the financial limits of the discretionary power of the relevant Revenue Commissioner;
  - (b) require a Revenue Commissioner to submit returns to the Board, at such intervals not exceeding three months, as the Board may direct, of the identity of the taxpayers, the reasons for the remission and the amount of tax remitted or abandoned by him.

[Acts Nos. 8 of 1996 s. 10; 9 of 2008 s. 9; 2 of 2016 s. 49]

[s. 13]

## 15. Annual reports on exemptions

- (1) The Authority shall, subject to this Act regularly report to the Minister who shall submit an annual report to the National Assembly setting out, among other things, the total amount of tax remitted or foregone in respect of each of the criteria specified under subsection (2) of [section 14](#).
- (2) For the more effectual implementation of this Part, the Authority shall cause to be kept and maintained a full record indicating—
  - (a) the names and number of persons in respect of tax exemptions granted;
  - (b) the number of exemptions, mitigation and deferment of taxes and duties granted; and
  - (c) the period for which and the amount of taxes and duties exempted, mitigated or deferred.
- (3) The report submitted to the Minister and to the National Assembly shall be analysed between the different statutory classes of exemption and, in the case of exemptions by publication in the *Gazette*, or in the public interest, shall be analysed also by reference to the criteria specified by the Minister on the recommendation of the Board.

[Act No. 8 of 1996 s. 11]

[s. 14]

## Part V – Commissioner General, officers and staff

### 16. Commissioner General

- (1) The President shall appoint a Commissioner General of the Authority on the recommendation of the Minister.
- (2) The Commissioner General shall hold office for the period of five years and shall be eligible for re-appointment unless he sooner dies or resigns or vacates or is removed.
- (3) The Commissioner General shall be the chief executive officer of the Authority and, subject to the general supervision and control of the Board, shall be responsible for the day-to-day operations of the Authority, the management of funds, property and business of the Authority and for the administration, organisation and control of the other officers and staff of the Authority.
- (4) The President may, after the recommendation of the Minister, terminate the appointment of the Commissioner General for—
  - (a) misbehaviour;
  - (b) the Commissioner General's inability to perform the functions of his office; or
  - (c) any other sufficient cause.
- (5) The Commissioner General may, subject to this Act and to any general or specific directions of the Minister or of the Board, delegate any or all of his functions in relation to a revenue law, to a Revenue Commissioner or any other Commissioner or officer.
- (6) Subject to any express direction by the Commissioner General to the contrary, any of the powers and duties of the Commissioner General under this Act may be exercised by any officer authorised in writing in that behalf by the Commissioner General.
- (7) Notwithstanding anything contained in any written law, any officer duly authorized in writing in that behalf by the Commissioner General may appear in any Court on behalf of the Commissioner General in any proceedings to which the Commissioner General is a party and, subject to the directions of the Director of Public Prosecutions, any such officer may conduct any prosecution for any offence under the laws specified in the First Schedule of this Act and for such purpose shall have all the powers of a public prosecutor appointed under the Criminal Procedure Act.

*[Cap. 20]*

- (8) Where a judicial body or any other investigative body summons the Commissioner General to appear or show cause in any matter relating to tax administration, the Commissioner General or any officer of the Authority with the rank of or above a principal officer may appear or show cause as the case may be.

*[Acts Nos. 15 of 2003 s. 47; 4 of 2017 s. 46]*

*[s. 15]*

### 17. Deputy Commissioner General

- (1) There shall be a Deputy Commissioner General who shall be appointed by the President on the recommendation of the Minister.

- (2) The Deputy Commissioner General appointed under subsection (1) shall hold office for a period of four years and shall be eligible for reappointment unless he sooner dies, or resigns, or vacates or is removed.

*[Act No. 14 of 2001 s. 26A]*

*[s. 15A]*

## **18. Termination of appointment**

The President may after the recommendation of the Minister terminate the appointment of the Deputy Commissioner General for—

- (a) misbehaviour;
- (b) inability to perform; or
- (c) any other sufficient cause.

*[Act No. 14 of 2001 s. 26A]*

*[s. 15B]*

## **19. Functions of Deputy Commissioner General**

- (1) The Deputy Commissioner General shall—
- (a) subject to the general supervision of the Commissioner General, be responsible for the day to day management of business and affairs of the Authority in the specific functions of the Authority as may be specified by the Board;
  - (b) perform such other duties as may be imposed upon him from time to time by the Commissioner General after consultation with the Board; and
  - (c) have full powers to perform the function and to exercise the powers of the Commissioner General where the Commissioner General is absent.
- (2) The exercise of powers and functions of the Commissioner General by the Deputy Commissioner General, shall, in the absence of proof to the contrary, be deemed to be a valid exercise of such powers and functions.

*[Act No. 14 of 2001 s. 26A]*

*[s. 15C]*

## **20. Appointment of Revenue Commissioners, directors and staff of Authority**

- (1) The Board shall appoint such number and grades of Revenue Commissioner or directors in relation to revenue law, Secretary, other officers and staff of the Authority as it may think necessary or desirable for the efficient and effective discharge of the business and purposes of the Authority.
- (2) The Board shall be responsible for the discipline and control of the Revenue Commissioners or directors in relation to any revenue law, Secretary, other officers and staff appointed by it.
- (3) Every Revenue Commissioner or any director appointed under any revenue law before the commencement of this Act, notwithstanding anything in this Act contained, after the commencement of this Act shall be deemed to have been appointed under this Act until another appointment is made to fill the appointment of such Revenue Commissioner or any director.

*[Act No. 8 of 1996 s. 12; 4 of 2018 s. 59]*

*[s. 16]*

**20A. \*\*\***

*[Repealed by Act [No. 2 of 2016](#) s. 50]*

**21. Duties of Secretary**

The Secretary to the Board shall be responsible for arranging the business proceedings of the Board and for such other duties as the Board may direct.

*[Act No. 8 of 1996 s. 13]*

*[s. 17]*

**22. Exemptions from personal liability**

An employee of the Authority shall not in his personal capacity be liable in civil or criminal proceedings in respect of any act or omission done in good faith in the performance of his functions under this Act.

*[s. 18]*

## Part VI – Financial provisions

**23. \*\*\***

*[Repealed by Act [No. 15 of 2000](#) s. 40]*

*[s. 19]*

**24. Revenue to accrue to Consolidated Fund**

- (1) All revenue collected by, or payable to the Authority under this Act shall be credited to the Exchequer Account on a weekly basis and be payable to the Consolidated Fund.
- (2) The Commissioner General shall submit to the Board a monthly report in respect of the revenue collected.

*[Act No. 8 of 1996 s. 14]*

*[s. 20]*

**25. Estimates of income and expenditure of Authority**

The Commissioner General shall, not later than three months before the end of each financial year, prepare and submit to the Board for its approval, estimates of its income and expenditure for the next ensuing year and may at any time before the end of a financial year, prepare and submit to the Board for approval any estimated supplementary to the estimates of a current financial year.

*[s. 21]*

**26. Accounts, audit and annual report**

- (1) The Authority shall keep accounts and records of its transactions and affairs and shall ensure that all moneys received are properly brought to account and all payments out of its moneys are correctly made and properly authorised and adequate control is maintained over its property and over the incurring of liabilities by the Authority.
- (2) The annual accounts of the Authority shall be audited by the Controller and Auditor General.

- (3) The Authority shall, within six months after the end of each financial year submit to the Minister an annual report in respect of that year containing—
  - (a) a copy of the audited accounts of the Authority, together with the auditor's report, if any, on the accounts;
  - (b) performance indicators and any other related information;
  - (c) a report on the operations of the Authority; and
  - (d) such other information as the Board may, before or after the completion of the annual report, direct.
- (4) The Authority shall make available to the Minister responsible for finance in Zanzibar, a copy of the annual report after the end of each financial year.
- (5) The Minister shall cause copies of the annual report of the Authority to be laid before the National Assembly within two months or at the next meeting of the National Assembly after he has received them.

*[Act No. 8 of 1996 s. 15]*

*[s. 22]*

## **27. Special auditor**

The Minister may whenever appropriate and upon such conditions as he may deem proper, appoint an auditor for auditing of accounts of any taxpayer who is suspected or is reasonably believed to engage in fraud or any other form of dishonesty.

*[Act No. 8 of 1996 s. 16]*

*[s. 23]*

## **28. Authority exempted from taxes, etc.**

The Authority is hereby exempted from payment of any import and other duties, taxes and levies in respect of its operations, capital, property or documents or any transaction, deed, agreement, fees or promissory note to which it is a party.

*[Act No. 13 of 1996 s. 51]*

*[s. 24]*

## **29. Satisfaction of orders against the Authority**

For purposes of this Act, and notwithstanding any contrary provisions in any written law, where in any civil proceedings by or against the Authority, any order, including an order as to costs, is made by a court in favour of any person against the Authority or against an officer of the Authority as such, or where the court has to issue an order for execution, attachment or process in the nature thereof, all the provisions of section 15 of the Government Proceedings Act shall apply to the suit as if the suit were a proceeding by or against the Government, the Authority were a Government Department and its officers were officers of the Government.

*[Cap. 5]*

*[Act No. 13 of 1996 s. 51]*

*[s. 25]*

### 30. Quarterly reports

The Commissioner General shall, after the end of every three months, submit to the President and the Minister a report containing—

- (a) financial statements;
- (b) performance indicators and any other related information;
- (c) the operations of the Authority; and
- (d) such other information as the Board may deem proper.

*[Acts Nos. 8 of 1996 s. 18; 13 of 1996 s. 51]*

*[s. 26]*

### 31. Internal audit and periodic audit reports

- (1) The Head of Internal Audit shall in addition to any other functions assigned to him by the Board or the Commissioner General, be responsible for the internal audit of the Authority's accounts and shall submit to the Commissioner General a report in respect of every three months of a financial year.
- (2) The Commissioner General shall submit the report referred to in subsection (1) to the Board for its consideration at the next meeting of the Board and shall provide a copy of the report to the Minister and the Controller and Auditor General.

*[Acts Nos. 8 of 1996 ss. 17, 18; 13 of 1996 s. 51]*

*[s. 27]*

## Part VII – Miscellaneous provisions

### 32. Vesting of assets and liabilities, subsisting contracts and pending proceedings

- (1) All property, except any such property as the Minister may determine, which immediately before the commencement of this Act was vested in the Government for the use of the Revenue Departments for the purpose of giving effect to the laws set out in the First Schedule shall, on the date of commencement of this Act, and without further assurance, vest in the Authority subject to all interests, liabilities, charges, obligations and trust affecting that property.
- (2) Except as otherwise provided in subsection (1) in relation to property, contracts, debts, engagements and liabilities of the Government attributable to the Revenue Departments shall remain vested in the Authority and may be enforced by or against the Authority.
- (3) All legal proceedings and claims pending in respect of revenue to which the laws set out in the First Schedule apply shall be continued or enforced by or against the Authority in the same manner as they would have been continued or enforced if the Act had not been enacted.

*[Acts Nos. 8 of 1996 s. 18; 13 of 1996 s. 51]*

*[s. 28]*

### 33. Construction and modification of other laws

On and after the coming into force of this Act all references to a revenue commissioner in any law or any specified provisions of the laws set out in the First Schedule shall be construed as references to the Commissioner General of the Authority.

*[Acts Nos. 8 of 1996 s. 18; 13 of 1996 s. 51; 4 of 2018 s. 60]*

### 34. Offences

Any person who for the purposes of this Act—

- (a) without lawful excuse or justification, fails to comply with an order made under this Act;
- (b) furnishes any information or produces any document which is false or misleading in a material particular;
- (c) obstructs any officer in the performance of his functions under this Act; or
- (d) otherwise contravenes this Act,

is guilty of an offence, and liable on conviction to a fine not exceeding five hundred thousand shillings and to imprisonment for a term not exceeding two years.

*[Act No. 13 of 1996 s. 51]*

*[s. 30]*

### 35. \*\*\*

*[Repealed by Act [No. 4 of 2018](#) s. 61]*

### 36. Repeal

Repeals the Tanzania Revenue Board Act.

*[Act No. 22 of 1994]*

*[s. 31]*

### 37. Savings

Subject to the provisions of this Act, any right of any person, including a right of appeal, subsisting against a Revenue Commissioner immediately before the commencement of this Act shall be treated as subsisting against the Commissioner General in so far as that right relates to the duties of the Commissioner General under this Act.

*[Act No. 8 of 1996 s. 18]*

*[s. 32]*

### 38. Regulations

The Minister may, after consultation with the Authority make regulations for the better carrying out of the provisions of this Act.

*[Acts Nos. 8 of 1996 s. 18; 13 of 1996 s. 51]*

*[s. 33]*

## First Schedule (Section 5(1)(a))

### Part A

1. The Income Tax Act, Cap. 332.
2. The Value Added Tax Act, Cap. 148.

3. The East African Customs Management Act, [No. 1 of 2005](#).
4. The Excise (Management and Tariff) Act, Cap. 147.
5. The Stamp Duty Act, Cap. 189.
6. The Road and Fuel Tolls Act, [Cap. 220](#)
7. The Airport Service Charges Act, [Cap. 365](#).
8. The Motor Vehicle (Tax on Registration and Transfer) Act, [Cap. 124](#).
9. The Port Service Charges Act, [Cap. 264](#).
10. The Cashewnut Board of Tanzania Act, Cap. 203.
11. Vocational Education and Training Act, [Cap. 82](#).
12. The Foreign Vehicles Transit Charges Act, [Cap. 84](#).
13. The Gaming Act, Cap. 41.
14. The Tax Administration Act, [Cap. 438](#).
15. The Road Traffic Act, Cap. 168.
16. The Railways Act, Cap. 170.
17. Any other law authorising the Authority to administer or collect revenue.  
*[Acts Nos. 10 of 2015 s. 105; 16 of 2015 s. 36; 2 of 2016 s. 51; 4 of 2017 s. 46A; Cap. 4 s. 8]*

## Part B

1. The Local Government Finance Act, [Cap. 290](#).
2. The Oil and Gas Revenue Management Act, [Cap. 328](#).
3. The Rural Energy Act, Cap. 321.
4. The Treasury Registrar (Powers and Functions) Act, Cap. 370.
5. The Urban Authorities (Rating) Act, [Cap. 289](#).
6. The Petroleum Act, Cap. 392.
7. The Immigration Act, Cap. 54.
8. The Tanzania Citizenship Act, Cap. 357.
9. The Police Force and Auxiliary Services Act, Cap. 322.
10. The Motor Vehicle Driving Schools Act, Cap. 163.
11. The Firearms and Ammunition Control Act, Cap. 223.
12. The Tanzania Passports and Travel Documents Act, Cap. 42.
13. The Registration of Documents Act, Cap. 117.
14. The Land Registration Act, [Cap. 334](#).
15. The Chattels Transfer Act, Cap. 210.
16. The Unit Titles Act, Cap. 416.
17. The Land Act, Cap. 113.

18. The Land Survey Act, Cap. 324.
19. The Mining Act, Cap. 123.
20. The Explosives Act, Cap. 45.
21. The Electronic and Postal Communications Act, Cap. 302.
22. The Tourism Act, Cap. 65.
23. The Deep Sea Fishing Authority Act, Cap. 388.
24. The Tourist Agents (Licensing) Act, Cap. 65.
25. The Transport Licensing Act, Cap. 317.
26. The Forest Act, Cap. 323.
27. The Beekeeping Act, Cap. 224.
28. The Antiquities Act, Cap. 333.
29. The Civil Aviation Act, Cap. 80.
30. The Aerodromes Control and (Licensing) Act, Cap. 92.
31. The Road Traffic Act, Cap. 168.
32. The Airport Services Charge Act, [Cap. 365](#).
33. The Executive Agencies Act, Cap. 245.
34. The Ferries Act, Cap. 173.
35. The Land Disputes Courts Act, [Cap. 216](#).
36. The Surface and Marine Transport Regulatory Authority Act, Cap. 413.
37. The Energy and Water Utilities Regulatory Authority Act, Cap. 414.
38. The Tanzania Communications Regulatory Authority Act, Cap. 172.
39. The Tanzania National Parks Act, Cap. 282.
40. The Fire and Rescue Force Act, Cap. 427.
41. The Fisheries Act, Cap. 279.
42. The Fair Competition Act, Cap. 285
43. The Business Activities Registration Act, Cap. 208.
44. The Business Licensing Act, [No. 23 of 1972](#).
45. Tanzania Investment Act, Cap. 38.
46. The Business Names (Registration) Act, Cap. 213.
47. The Standards Act, Cap. 130.
48. The Food, Drugs and Cosmetics Act, Cap. 219.
49. Insurance Act, Cap. 394.
50. The Ports Act, Cap. 166.

*[Acts Nos. 2 of 2016 s. 56; 4 of 2017 s. 46A]*

## Second Schedule (Section 12(1))

### 1. Meetings of Board

- (1) The first meeting of the Board shall be convened by the airman and subsequently the Board shall meet as often as necessary for transaction of business at least once every month.
- (2) The Chairman shall preside at every meeting of the Board and in his absence the members present may appoint a member from among themselves to preside at that meeting.
- (3) The Chairman or, in his absence, a member appointed by the Board to act in his place may at any time call a special meeting upon written request by a majority of the members.
- (4) Notice of a Board meeting shall be given in writing to each member at least five days before the day of the meeting but an urgent meeting may be called at not less than five days' notice at the request of or more members.

### 2. Quorum

Subject to subparagraph (4)(b) of paragraph 4 of this Schedule, five members shall form a quorum for a meeting of the Board.

### 3. Decision of Board

- (1) All questions proposed at a meeting of the Board shall be decided by a majority of the votes of the members present and in the event an equality of votes, the person presiding shall have a casting vote in addition to his deliberative vote.
- (2) A decision may be made by the Board without a meeting by circulation of the relevant papers among the members of the Board and by expression of the views of the majority of the members in writing but a member shall be entitled to require that the decision be deferred and the matter on which a decision is sought be considered at a meeting of the Board.

### 4. Disclosure of interest

- (1) A member of the Board who has a direct or indirect personal interest in a matter being considered or about to be considered by Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest to the Board.
- (2) A disclosure of interest under subparagraph (1) shall be recorded in the minutes of the meeting of the Board and the member making such disclosure shall not, unless the Board otherwise determines in respect of that matter—
  - (a) be present during any deliberation on the matter by the Board; or
  - (b) take part in the decision of the Board.
- (3) For the purpose of the making of a decision by the Board under subparagraph (2) in relation to a member who has made a disclosure under subparagraph (1), the member who has made such disclosure shall—
  - (a) be present during the deliberations of the Board for the making of the determination; or
  - (b) influence any other member or participate in the making by the Board of the determination.

- (4) When there is no quorum for the continuation of a meeting y because of the exclusion of a member from the deliberations on a matter in which he has disclosed a personal interest, the other members sent may—
- (a) postpone the consideration of the matter until a quorum, without that member, is realized; or
  - (b) proceed to consider and decide the matter as if there was a quorum.

## **5. Minutes of proceedings**

- (1) The Board shall cause the minutes of all proceedings of its meetings to be recorded and kept and the minutes of each meeting shall be firmed by the Board at the next meeting and signed by the Chairman of meeting.
- (2) The Chairman of the Board shall submit to the Minister a y of the minutes of each meeting of the Board as soon as the minutes e been confirmed.

## **6. Residual power of Board to regulate its proceedings**

Subject to the provisions of this Schedule, the Board may regulate its own proceedings.