

THE UNITED REPUBLIC OF TANZANIA

**ACT SUPPLEMENT**

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THE TAX ADMINISTRATION ACT, 2015

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## THE UNITED REPUBLIC OF TANZANIA



NO.10 OF 2015

I ASSENT,  
JAKAYA MRISHO KIKWETE  
*President*  
11<sup>th</sup> May, 2015

**An Act to consolidate provisions relating to tax administration with a view to easing the administration of tax and enforcement of tax laws by the Tanzania Revenue Authority; to introduce currency point system in tax administration; and to provide matters incidental thereto.**

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I  
PRELIMINARY PROVISIONS

Short title and  
commence-  
ment

**1.** This Act may be cited as the Tax Administration Act, 2015 and shall come into operation on such a date as the Minister may, by notice published in the *Gazette*, appoint.

Application	<p><b>2.</b> This Act shall apply to Mainland Tanzania, and Tanzania Zanzibar in respect of tax laws which apply to both parts of the United Republic of Tanzania.</p>
Interpretation	<p><b>3.</b>-(1) The provisions of this Act shall, for better carrying out and giving effect to the purposes of this Act, apply to all other tax laws.</p> <p>(2) Any term which is not defined in this Act shall, to the extent necessary give effect to the purposes of this Act, has a meaning ascribed to it in the relevant tax law.</p> <p>(3) In this Act, unless the context requires otherwise-</p> <p>“adjusted assessment” means an assessment made in pursuant to section 48;</p> <p>“arrangement” means an action, agreement, arrangement, course of conduct, dealing, promise, transaction, understanding or undertaking involving more than one person and it includes a part of an arrangement;</p> <p>“assessment” means a determination of the amount of a tax liability made under a tax law by the Commissioner General or by way of self-assessment and it includes matters prescribed in the First Schedule;</p> <p>“Authority” means the Tanzania Revenue Authority established under the Tanzania Revenue Authority Act;</p> <p>“authorised officer” means an officer of the Authority dealing with tax matters in relation to tax laws and who has been authorised in writing to perform special functions in relation to any tax law;</p>
Cap. 399	

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- Cap. 408 “Board” means the Tax Revenue Appeals Board established under the Tax Revenue Appeals Act;
- Cap. 399 “Commissioner General” means the Commissioners-General appointed under the Tanzania Revenue Authority Act;
- “charged assets owned by a taxpayer” means assets held by a withholding agent on trust under section 60 or assets charged under section 61;
- “class ruling” means a decision by the Commissioner General on tax issues raised by a group of persons with common interest;
- “costs of charge and sale” with respect to assets, means any expenditure incurred or to be incurred by the Commissioner General or an authorised agent with respect to-
- (a) creating or releasing a charge over the assets; or
  - (b) taking possession, holding and selling the charged assets;
- Act No. 1 of 2005 “customs law” means the East African Community Customs Management Act and any regulations made under that Act;
- “currency point” means a value prescribed by a tax law for the purpose of protecting value of currency against the effects of inflation;
- “document” means a statement in writing or in electronic forms which include an account, assessment, book, certificate, claim, note, notice, order, record, return or ruling;



“file” in relation to a document, includes lodging or furnishing a document in writing or in electronic form;

“generally accepted accounting principles” means the accounting principles adopted by the National Board of Accountants and Auditors;

“guarantor” means a person who grants the Commissioner General the security for tax payable or to become payable by another taxpayer;

“manager” in relation to an entity, includes-

- (a) a councillor, director, manager, member, officer or other person who participates alone or jointly with other persons in making senior management decisions on behalf of the entity;
- (b) a partner and a trustee;
- (c) a person treated as a manager of an entity by any other tax law; and
- (d) a person whose directions and instructions affects the entity;

“Minister” means the Minister responsible for finance;

“objection decision” means a decision in respect of a tax decision made under section 52;

“other tax laws” means any tax laws other than this Act, administered by the Tanzania Revenue Authority;

“owner of assets” means includes a person who have been issued with the licence under Excise (Management and Tariff) with respect to ownership of any plant, vehicle, animal or other article used for manufacturing, selling or

distributing excisable goods or any article found on any premises used by that person for that purpose;

“possessor of an asset” includes-

- (a) in relation to premises or a place, the owner, manager or any other person on the premises or place; and
- (b) in relation to any other asset, a person from whom the asset is seized or taken;

“private ruling” means a decision by the Commissioner General on tax issues raised by a person;

“restrain” includes detaining, locking up, marking, sealing, seizing, stopping, taking away or otherwise securing;

“self-assessment” means an assessment made under a tax law by a person who is obliged to file a tax return;

“statutory rate” means the prevailing discount rate determined by the Bank of Tanzania;

“tax” for purposes of administration under this Act, includes a tax, charges, fees, tolls, rates, levies, duties, penalty and interest imposed under any tax law;

“tax benefit” in relation to a person means a benefit earned by-

- (a) avoiding, reducing or postponing a tax liability of that person;
- (b) increasing a claim of the person for a refund of tax;
- (c) preventing or obstructing collection of tax from the person; or

(d) any other act for which the Commissioner General is of the opinion that it might result into the reduction of a person's tax liability;

“tax debtor” means a person who owes tax to the Government;

“tax law” includes-

(a) a law listed in the First Schedule to the Tanzania Revenue Authority Act but does not include the East African Community Customs Management Act;

(b) any other law providing for administration of tax by the Authority;

(c) any international agreement concluded under section 7; and

(d) any regulations made under this Act or made under any Act mentioned in paragraph (a) or (b);

“tax return” means a return prescribed in the First Schedule to this Act;

“tax officer” means any officer of the Authority dealing with tax matters in relation to any tax law;

“taxpayer” means any person who is liable to pay tax;

“tax shortfall” means underpayment of tax which in the Commissioner General's opinion may have resulted into inaccuracy statement had it gone undetected;

“vehicle” includes every description of conveyance for the transport of persons or goods by land;

“vessel” includes every description of conveyance for the transport of persons or goods by water;

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Act. No. 1  
of 2005

Cap. 332 “withholding agent” means a person obliged to withhold tax from a payment; and  
 “withholding tax” means the income tax which is required to be with held by a withholding agent from a payment under Subdivision A of Division II of Part VII of the Income Tax Act.

Currency point system

4.-(1) An amount of money referred to in a specific tax law shall, for purposes of the promotion of fairness in the tax system and protection against the effects of inflation, be expressed in terms of currency points.

(2) The currency point system shall apply in respect of penalties and fines prescribed under this Act and any other tax law.

(3) The initial value of a currency point shall be set out in the Second Schedule to this Act.

(4) The Minister may, by order published in the *Gazette*, adjust the value of the currency point to reflect changes in the index of the consumer prices.

## PART II

### TAX LAWS AND THEIR INTERPRETATION

#### (a) *Tax Laws*

Powers of Commissioner General and tax officers

5.-(1) The powers of the Commissioner General shall, in addition to the powers granted under this Act, be exercised in respect of any tax laws.

(2) A tax officer may, in performing the functions under this Act-

(a) act for the purposes of more than one tax law at the same time; and

- (b) gather information for the purposes of any tax law in the proper execution of duties under a particular tax law.

Relationship  
with customs  
law

6.-(1) Where the customs law applies to the Value Added Tax or the Excise Duty on imported or exported goods and for matters related thereto, Parts I, II, III, IV and V of this Act shall apply.

(2) The Commissioner General may, subject to subsection (3) and where a tax law has provided for certain administrative provisions of the customs law, apply relevant provisions of this Act instead of the provisions of the customs law.

(3) The Commissioner General shall exercise the powers in subsection (2) in a manner consistent with the customs law.

(4) The provision of Part II (b), Parts III and VII of this Act shall, to the extent that they are inconsistent with the provisions of the customs law, apply to the customs law.

International  
agreements

7.-(1) The provisions of an international agreement which the United Republic is a party shall, to the extent that the provisions of the agreement are inconsistent with the provisions of any tax law, prevail over the provisions of the tax laws.

(2) For the purposes of this section; “international agreement” means a treaty or other agreement which the United Republic signed with a foreign government for the purpose of providing reciprocal assistance for the administration or enforcement of tax laws.

*(b) Interpretation of tax laws*

Schemes for  
obtaining  
undue tax  
benefits

**8.**-(1) Notwithstanding any provision of this Act, where the Commissioner General is satisfied that any scheme that has the effect of conferring tax benefit on any person was entered into or carried out-

- (a) solely or mainly for the purpose of obtaining that benefit; and
- (b) by means or in a manner that would not normally be employed for *bonafide* business purposes, or by means or in a manner of the creation of rights or obligations that would not normally be created between persons dealing at arm's length,

the Commissioner General may determine the liability for any tax imposed by this Act, and its amount, as if the scheme had not been entered into or carried out, or in such manner as, in the circumstances of the case, he considers appropriate for the prevention or diminution of the tax benefits sought to be obtained by the scheme.

(2) A determination under subsection (1) shall be deemed to be an assessment, of tax and the provisions of this Act and any other provisions of tax law in relation to assessments, shall apply accordingly.

(3) In this section "bona fide business purposes" does not include obtaining "tax benefit".

Issuance of  
practice notes

**9.**-(1) The Commissioner General may, issue practice notes with a view to ensuring consistency in the administration of tax laws and to provide guidance

to persons affected by such laws.

- (2) A practice note shall-
- (a) be made by a way of a circular;
  - (b) categorically state that it is a practice note;
  - (c) have a number and subject heading by which it can be identified; and
  - (d) apply from the date specified in such note, or from the date of the issuance.

Revocation of  
practice notes

**10.**-(1) The Commissioner General may, revoke a practice note in whole or part.

(2) The enactment of an Act of Parliament or issuance of a practice note that is inconsistent with an existing practice notes, revokes the existing practice note to the extent of the inconsistency.

Private and  
class rulings

**11.**-(1) The Commissioner General may, on application in writing by a person, issue a private ruling or a class ruling setting out position on the application of a tax law to an arrangement proposed or entered into-

- (a) in the case of a private ruling, by that person; or
- (b) in the case of a class ruling, by persons in a specified class.

(2) A private or class ruling may apply to multiple arrangements or multiple tax laws.

(3) Where the Commissioner General issues a private or class ruling in respect of the application of a tax law to a proposed arrangement in favour of the applicant or a person in a specified class, such ruling shall bind the Commissioner General.

- (4) The ruling issued under this section shall be binding-
- (a) if prior to its issue, the applicant makes-
    - (i) full and true disclosure of all aspects of the arrangement to which the ruling applies to the Commissioner General; and
    - (ii) the arrangement proceeds in all material respects as described in the application for the ruling;
  - (b) if it clearly states in its heading to be a private ruling or class ruling; and
  - (c) from date of issue for the period specified in the ruling.
- (5) A private or class ruling shall not have binding effect to the Commissioner General with respect to any person other than the applicant or persons in the specified class.
- (6) A person shall not challenge a private or class ruling, unless the challenge is in respect of a tax decision made with respect to an arrangement which is the subject of a ruling.
- (7) For the purposes of this section, a class of persons includes-
- (a) members of an entity; and
  - (b) such persons who, in the opinion of the Commissioner General, may be identified with respect to the application of particular provisions of a tax laws.

Refusal of application for private or class ruling

- 12.-(1)** The Commissioner General may refuse an application for a private or class ruling if-
- (a) in the case of a private ruling-



- (i) the arrangement has already been the subject of a tax decision; or
  - (ii) the Commissioner General has commenced an investigation of the applicant's tax affairs that covers the arrangement or, before the application, has notified the applicant in writing of an intention to do so;
- (b) the Commissioner General is of the opinion that an existing practice note adequately covers the arrangement;
  - (c) the application is frivolous or vexatious;
  - (d) the arrangement has not been carried out and there are reasonable grounds to believe that it will not be carried out;
  - (e) the applicant has not provided the Commissioner General with sufficient information to make a ruling; or
  - (f) in the opinion of the Commissioner General, it would be unreasonable to comply with the application having regard to the resources needed to comply and any other matters the Commissioner General considers relevant.
- (2) Where the Commissioner General refuses to grant private or class a ruling, he shall serve the applicant with a written notice stating the reasons for the refusal.

Issuance of  
private and  
class rulings

**13.**-(1) The Commissioner General may issue-

- (a) a private ruling by serving a written notice of the ruling to the applicant; or
- (b) a class ruling by serving a written notice of the ruling to the applicant and making the ruling publicly available.

(2) The Commissioner General may, in issuing a private or class ruling, base on the assumptions of a future event or other matters he considered appropriate.

(3) A private or class ruling shall-

- (a) set out the matters ruled on, identify the tax laws, periods and arrangements to which the ruling applies and any assumptions that affect the ruling;
- (b) in the case of a private ruling, identify the applicant and his Taxpayer Identification Number; and
- (c) in the case of a class ruling, refrain from revealing the identity of-
  - (i) the applicant, unless the applicant has consented in writing; or
  - (ii) the applicant's Taxpayer Identification Number, the class members or any other person identified or referred to in the ruling but an applicant may instruct in writing that his identity be revealed.

Revocation of  
private and  
class rulings

**14.**-(1) The Commissioner General may, by a notice in writing, revoke a private or class ruling in whole or in part.

- (2) Where the ruling is revoked under subsection (1), the Commissioner General shall-
- (a) in the case of a private ruling, serve the applicant with a revocation notice; and
  - (b) in the case of a class ruling, serve the applicants and make the revocation notice publicly available.

### PART III

## THE AUTHORITY, TAX PAYERS AND TAX CONSULTANTS

### *(a) The Authority*

Administration  
of tax laws  
Cap. 399

**15.** The Authority shall be responsible for administering and giving effect to the tax laws in accordance with the provisions of the Tanzania Revenue Authority Act.

Authorisation  
of tax officers  
Cap.399

**16.-(1)** The Commissioner General may, pursuant to section 16 of the Tanzania Revenue Authority Act, delegate his functions to tax officers in relation to tax laws.

(2) The Commissioner General shall not delegate the functions referred to under subsection (1) to any persons referred to under sections 18 and 19.

(3) The tax officer may, in some circumstances or where the officer is authorised to exercise such powers, exercise particular power under a tax law.

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(4) The Revenue Commissioner appointed under the Tanzania Revenue Authority Act and vested with the responsibility of administering any tax law may exercise the powers to-

- (a) compound offences under section 92; and
- (b) remit penalties and interest under section 70; or
- (c) refund tax under section 73.

Identification  
of tax or  
authorised  
officers

**17.**-(1) The Authority shall issue an identity card to each tax officer or authorised officer.

(2) An identity card shall bear the logo of the Authority and a passport size photograph of the tax or authorised officer.

(3) When a tax or authorised officer exercises powers or performs functions for purposes of the administration of tax law, that officer shall at all times wear and produce the identity card upon request by a member of the public.

(4) Where the tax or authorised officer fails to produce the identity card as requested, that tax or authorised officer is not authorised to perform any of the function under a tax law, and such member of the public may refuse to deal with the officer.

Experts

**18.**-(1) The Authority may engage an expert on such terms and conditions as the Commissioner General thinks fit, to assist the Authority in the proper performance of its functions.

(2) The Commissioner General shall supervise such an expert.

(3) A tax payer may with reasonable cause refuse to deal directly with an expert and write a complain to the Commissioner General.

(4) Where an expert is engaged and it is discovered that his engagement may result into a conflict of interest, the Authority may terminate the engagement of such expert upon discovery of such conflict of interest.

(5) A person who has reasonable grounds to believe that the expert engaged under subsection (1) has a conflict of interest shall, in writing, complain to the Commissioner General.

(6) Where a complaint is made under subsection (3) and (5) the Commissioner General shall, within seven days from the date of the receipt of the complaint, make a decision on the complaint.

Assistance by  
officer from  
public  
institutions

**19.**-(1) The Commissioner General may request for an officer from a public institution to assist or protect the Authority in the proper performance of its functions under this Act.

(2) The Commissioner General shall supervise the public officer referred to under subsection (1) to assist him in the performance of such functions.

Remuneration  
for complying  
with tax laws

**20.**-(1) A person shall not, unless expressly provided for in a tax law, be entitled to any remuneration or reimbursement of expenses from the Authority for complying with the provisions of a tax law.

(2) Subsection (1) shall not apply to the remuneration of-

(a) an officer; or

(b) an expert or a public officer who is assisting the Authority in the performance of its functions.

(3) The remuneration of persons referred to in subsection (2) shall be determined in accordance with the Tanzania Revenue Authority Act.

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Confidentiality

**21.**-(1) A person who is or was employed or engaged by the Authority to provide assistance to the Authority shall treat all information and documents that, by reason of his employment or engagement, came into his possession or knowledge in connection with any tax law, as secret and confidential.

(2) Notwithstanding the provisions of subsection (1), a person may disclose information or documents referred to in subsection (1) if such disclosure is-

- (a) made to a person who is currently employed or engaged by the Authority and the information is required in the performance of his employment or engagement;
- (b) for the purposes of a tax law;
- (c) authorised by the Commissioner General; or
- (d) made before a court or tribunal.

(3) A person may disclose information and documents referred to in subsection (1) to-

- (a) the Minister;
- (b) any person in the service of the Government of the United Republic of

Tanzania or the Revolutionary Government of Zanzibar, in a revenue or statistical department where such disclosure is necessary for the performance of the person's official duties;

- (c) the Controller and Auditor-General or any person authorised by the Controller and Auditor-General where such disclosure is necessary for the performance of official duties; or
- (d) the competent authority of the Government of another country with which the United Republic of Tanzania has entered into an international agreement, to the extent permitted under that agreement.

(4) This section does not apply to information that may be published under section 97.

(5) This section does not prevent disclosure of information relating to a specific taxpayer to the taxpayer concerned or, with the taxpayer's written consent, to another person.

*(b) Taxpayer Identification Number*

Application  
for Taxpayer  
Identification  
Number

**22.**-(1) A person who becomes potentially liable to tax by reason of carrying a business or investment shall apply for a Taxpayer Identification Number within fifteen days from the date of commencing the business.

(2) Notwithstanding the provision of subsection (1), the Commissioner General may

require any person to apply for a Taxpayer Identification Number within the period the Commissioner General may determine.

(3) Person who owns a Taxpayer Identification Number shall not apply for another Taxpayer Identification Number.

(4) An application for a Taxpayer Identification Number shall be-

- (a) in the prescribed form;
- (b) supported by documentary evidence of the applicant's identity; and
- (c) filed in the prescribed manner.

Issue of  
Taxpayer  
Identification  
Number

**23.**-(1) The Commissioner General may, for the purposes of identification and cross-checking and in the case of an application made under section 22, issue a person with the Taxpayer Identification Number, within seven days upon receipt of the application.

(2) A Taxpayer Identification Number shall not be transferred or used by another person.

(3) A person shall own one Taxpayer Identification Number and use such Taxpayer Identification Number for the purposes of all tax laws.

(4) The Commissioner General shall not issue a Taxpayer Identification Number to a person unless he is satisfied-

- (a) as to the person's true identity; and
- (b) that the person does not have an existing Taxpayer Identification Number.

(5) Where the Commissioner General refuses an application for a Taxpayer Identification Number,



he shall serve the applicant with written notice of refusal within fourteen days from the date of receipt of the application giving reasons for such refusal.

Use of  
Taxpayer  
Identification  
Number

**24.**-(1) A person who has been issued with the Taxpayer Identification Number by the Authority shall include the number in any claim, notice, return, statement or other document submitted to the Authority or used for the purposes of tax law.

(2) Unless directed otherwise by the Commissioner General, institution mentioned in the Third Schedule shall, when transacting with any person in respect of any matters prescribed in the Third Schedule, require from such person a Taxpayer Identification Number.

(3) A person who intend to conduct any transaction under subsection (2) shall produce to the institution, the person's Taxpayer Identification Number certificate or a certified copy of that certificate.

(4) The Commissioner General may, in writing, require an institution mentioned in the Third Schedule to furnish him with information relating to-

- (a) the value of the transaction prescribed in the Second Column of the Third Schedule conducted with that institution during the period specified in the Commissioner General's notice; and
- (b) the names, addresses and Taxpayer Identification Numbers of the persons with which those transactions were conducted.

(5) An institution which has been required to furnish information under subsection (4) shall, within

seven days from the date of receipt of the notice, furnish the Commissioner General with the information required.

(6) A person or institution that contravenes this section commits an offence.

Cancellation,  
replacement  
and  
amendment of  
Taxpayer  
Identification  
Number

**25.**-(1) The Commissioner General shall, cancel a Taxpayer Identification Number where he is satisfied that-

- (a) the bearer of the number is dead or, in the case of a body corporate, is wound up;
- (b) a person described in Taxpayer Identification Number certificate is fictitious;
- (c) the identity of a person holding the certificate is different from the identity of a person to whom the certificate was issued;
- (d) the person to whom the Taxpayer Identification Number certificate was issued is a holder of another number;
- (e) there is reasonable grounds to warrant cancellation of Taxpayer Identification Number.

(2) A person who owns a Taxpayer Identification Number shall, in writing and within thirty days from the date of any change of details referred to in the Taxpayer Identification Number Certificate, notify the Commissioner General of the changes in the certificate.

(3) The Commissioner General may, without cancelling a Taxpayer Identification Number, issue a person with an amended Taxpayer Identification Number certificate when appropriate.

Right to  
information

**26.** The Authority shall provide to the taxpayer information regarding the taxpayer's position in accordance with the provisions of the respective tax law.

Right to  
representation

**27.**-(1) A taxpayer-

(a) has the right to be represented in tax matters; and

(b) shall notify the Commissioner General in writing upon appointing a representative.

(2) The Authority is not obliged to communicate with a taxpayer through the taxpayer's representative.

*(c) Tax Consultants*

Tax consultants

**28.** The Minister may make regulations for the registration and deregistration of tax consultants and the conduct of their activities.

**PART IV**  
**OFFICIAL COMMUNICATIONS AND DOCUMENTATION**

Official  
languages

**29.**-(1) The official languages for the purposes of tax administration shall be both Kiswahili and English language.

(2) Where any communication or document

which is relevant in applying a tax law to a taxpayer is not in an official language, the Commissioner General may, in writing require the taxpayer to provide an official translation of the communication or document.

Forms and notices

**30.** The Commissioner General may, prescribe the forms required under a tax law and he shall cause such forms to be available to the public at offices of the Authority and at such other locations and places or by such other medium as he may determine.

Authorised and defective documents

**31.-(1)** A document issued by the Commissioner General under a tax law is sufficiently authenticated if the name or title of the Commissioner General or of the authorised officer of the Authority is-

- (a) in the case of a paper document, printed, signed and stamped; or
- (b) in the case of an electronic document, imbedded in the document by way of electronic signature.

(2) A declaration made by a person under a tax law is sufficiently authenticated if it duly signed by that person.

(3) A document issued under a tax law is not invalid or defective if-

- (a) it is in substance and effect in conformity with the tax law; and
- (b) the person to whom the document is addressed or applies is designated in the document according to common understanding.

(4) Where a document issued by the Commissioner General under a tax law contains a defect that does not involve a dispute as to the interpretation of the tax law or facts involving a particular person, the Commissioner General may, for the purposes of rectifying the defect, amend the document.

Paper  
documents  
filed with  
Commissioner  
General

**32.-(1)** A paper document shall be considered to have been filed with the Commissioner General under a tax law when-

- (a) physically delivered to the office of the Authority;
- (b) sent by way of a registered post to an office of the Authority; or
- (c) sent at any other place as the Commissioner General may specify.

(2) A document referred to in subsection (1) shall be treated to have been received by the Commissioner General-

- (a) in the case of service by fax or electronic mail, at the time the transmission is sent;
- (b) in the case of service by handing to an officer of the Authority or leaving at a place, at the time of handing or leaving;
- (c) in the case of service by registered post, at the time the document is delivered or the Authority is informed that the document awaits the Authority;
- (d) in the case of other service by post ten days after posting; and

- (e) in the case of other services by the post from an address outside the United Republic, the time at which the document would normally be delivered in the ordinary course of post.

Paper documents served by Commissioner General

**33.-(1)** A paper document is sufficiently served on a person by the Commissioner General under a tax law if it is-

- (a) handed to the person or, in the case of an entity, a manager of the entity; or
- (b) left at, or sent by post to the usual or last known place of abode, business, office, post office box or other address of the person including-
- (i) where the document is sent by registered post and the person has been informed that the document awaits the person, the post office; or
- (ii) the address referred to in the person's Taxpayer Identification Number.
- (2) A document shall be considered to have been received in the following circumstances-
- (a) in the case of service by handing to a person or leaving at a place, at the time of handing or leaving;
- (b) in the case of service by registered post, at the time the document is delivered or the person is informed that the document awaits the person;

- (c) in the case of other service by post to an address within the United Republic, ten days after posting; and
- (d) in the case of other service by post to an address outside the United Republic, the time at which the document would normally be delivered in the ordinary course of post.

Electronic  
document  
system

**34.-(1)** The Commissioner General may establish and operate an electronic system for filing and furnishing of documents and servicing documents.

(2) An electronic document is considered to be filed by a person and received by the Commissioner General under a tax law when a document registration number is created by using the person's authentication code.

(3) Subsection (2) shall not apply to a person who has proved to the satisfaction of the Commissioner General that he did not send the document or the document was sent without his authority.

(4) An electronic document is considered to be served on a person by the Commissioner General under a tax law when a document registration number is created and the document can be accessed by using the person's authentication code.

(5) The Commissioner General may authorise a printed document to be treated as a copy of an electronic document filed under subsection (3) or served under this subsection.

(6) A court or tribunal shall accept a copy authorised under subsection (5) as conclusive evidence of the nature and contents of an electronic document, unless the contrary is proved.

PART V  
MAINTAINANCE OF DOCUMENTS AND PROVISION OF  
INFORMATION

*(a) Maintenance of Documents*

Maintenance  
of documents

**35.**-(1) Every taxable or liable person shall, within the United Republic, maintain documents in paper or electronic form which-

- (a) contain information to be provided or filed with the Commissioner General under any tax law;
- (b) enable an accurate determination of tax payable under any tax law;
- (c) can be prescribed by the Commissioner General or by regulations.

(2) Every taxable person or a person liable to tax shall keep records and accounts in accordance with generally accepted accounting principles and the requirements of a respect tax law.

(3) The documents referred to in subsections (1) and (2) shall be retained for a period of five years from the relevant date or for a further period as prescribed in the tax law.

(4) Where a person-

- (a) files an objection or appeal, all documents relevant to the matter in dispute shall be retained until the matter is finally



- determined and the decision is executed;
- (b) makes an application to the Commissioner General, all documents relevant to the application shall be retained until the application is finally decided;
  - (c) applies for a refund of tax, all documents relevant to calculation of the refund shall be retained until the refund is made; and
  - (d) has received notice of an investigation or audit by the Commissioner General, all documents relevant to the investigation or audit shall be retained until the Commissioner General notifies the person in writing that the investigation or audit is finalised.
- (5) The Commissioner General may, by notice in writing-
- (a) relieve a person from the obligation to maintain documents or the time for which the documents are to be retained;
  - (b) require a person to retain documents as prescribed in the notice.
- (6) In this section, “relevant date” means-
- (a) in the case of income tax, the end of the year of income for which the document is relevant;
  - (b) in the case of value added tax, the end of the prescribed accounting period for which the document is relevant; and
  - (c) in the case of other taxes, the last date on which the taxpayer is obliged to lodge a document with the Commissioner General

for which the document is relevant.

Use of  
electronic  
fiscal device

**36.**-(1) A person who supplies goods, renders services or receives payment in respect of goods supplied or services rendered shall issue fiscal receipt or fiscal invoice by using electronic fiscal device.

(2) Notwithstanding subsection (1), the Commissioner General may publish in the newspaper with wide circulation or any other public media issue a list of persons or class of persons who are excluded from the requirement of the use of electronic fiscal device or the use of fiscal receipt or invoice.

(3) A person who is excluded from acquiring and using electronic fiscal device shall issue manual receipt.

(4) A person issuing the manual receipt shall enter or cause to be entered in the receipt and duplicate copy the following particulars-

- (a) the date on which the payment is made;
- (b) full name and address of the person who sold the goods or rendered the services;
- (c) full description of the goods sold or the services rendered and a statement of the quality and value of the goods or, the amount charged in respect of the services rendered;
- (d) full name and address of the person to whom the goods were sold or to whom the services were rendered;
- (e) Taxpayer Identification Number; and
- (f) such other particulars as the Commissioner General may, by a notice, specify.

*(b) Regular Provision of Information*

Tax return

**37.**-(1) A tax return to be filed by an individual shall declare that the return is complete and accurate and be signed by a person who made it.

(2) A tax return to be filed by an entity shall be signed by-

(a) in the case of the income tax, manager of the entity and a certified public accountant who is in public practice declaring that the return is complete and accurate; and

(b) in any other tax, a manager and declare that the return is complete and accurate.

(3) Where-

(a) a person becomes bankrupt or the company is wound-up or goes into liquidation;

(b) the Commissioner General has reasonable grounds to believe that a person-

(i) is about to leave the United Republic indefinitely;

(ii) intends to cease carrying on activity in the United Republic; or

(iii) has committed an offence under a tax law; or

(c) a person fails to maintain adequate documentation as required by this Act,

the Commissioner General may require that person to file a tax return at earlier date than the date for filing a tax return.

(4) The Commissioner General's requirement shall be in writing and served on the person specifying the period, part of a period or other events to be covered by the tax return and the date by which the return shall be filed.

Assistance in preparing tax return

**38.**-(1) A person who prepares a tax return or an attachment to a tax return on behalf of another person shall sign the return or an attachment certifying that-

- (a) the person has examined the relevant documents of that other person maintained under this Act; and
- (b) to his knowledge, the return or attachment presents a true and fair view of the circumstances to which it relates.

(2) Subsection (1) shall not apply to an employee of the person obliged to file the tax return.

(3) Where a person who prepared a tax return or an attachment under subsection (1) is not satisfied with the information contained in the documents relevant for the preparation of the return or an attachment, the person shall furnish that other person with a statement in writing stating the reasons for his dissatisfaction and proceed to sign the return noting that the signature is subject to such a statement.

Extension of time to file tax return

**39.**-(1) A person who is required to file a tax return under a tax law may apply to the Commissioner General for an extension of the time by which the return shall be filed.

(2) The application under subsection (1) shall be in writing and be made within fifteen days before the due date for filing the return.

(3) Upon the receipt of an application made under subsection (1), the Commissioner General-

(a) may extend the time upon which the return has to be filed;

(b) shall serve the person with written notice of his decision on the application.

(4) The extension of time to file a return shall not exceed thirty days from the due date of filing the return.

(5) The granting of an extension of time under this section shall not alter the date for payment of tax as specified in the tax law under which the return is filed.

Failure to file  
tax return on  
time

**40.**-(1) Where a person fails to file a tax return by the due date stated by a tax law or as may be extended under section 39, the Commissioner General may use the power under this Act to appoint another person to prepare and file information.

(2) Any purported filing of a tax return after the due date or in a manner other than that specified in the relevant tax law shall be ineffective.

(3) The Commissioner General shall, make an assessment of the tax liability of the person as required by the tax law, including by way of adjusted assessment, and for this purpose may use any information in the Commissioner General's possession including any information obtained under subsection (1) or (2).

Correction of  
tax returns  
and other  
information

**41.**-(1) Where the Commissioner General is not satisfied with a tax return filed under a tax law, he shall use appropriate powers, including those in Subpart (c) of this Part for acquiring further information as is necessary in the issuance of an assessment.

(2) A tax return which has been filed shall not be amended or corrected unless as specified under the relevant tax law.

(3) The Commissioner General may, in making an assessment or adjusted assessment, take into account any information received under subsection (1).

*(c) Access to Information and Assets*

**42.**-(1) The Commissioner General shall, without a prior notice, be granted free access to any premises, documents, goods, vessels, vehicles, aircrafts or any other assets-

(a) in the case of a dwelling house or where a document or asset is located in a dwelling house-

(i) between 9:00am and 6:00pm; and

(ii) at other times as permitted by an order of a court;

(b) in any other case, at any time.

(2) The powers of the Commissioner General stipulated under subsection (1) may be delegated to a tax officer.

(3) When exercising the power under subsection (1), the Commissioner General or tax officer may-

- (a) make an extract or copy of any document to which access is obtained;
- (b) seize any document which affords evidence that-
  - (i) may be material in determining the tax liability of any person; or
  - (ii) an offence has been committed under a tax law;
- (c) seize an asset to which access is obtained that contains or stores the document in any form;
- (d) where a document is not available or a copy is not provided on request by a person having access to the document, seize an asset to which access is obtained under subsection (1) that the Commissioner General or tax officer reasonably suspects contains or stores the document in any form;
- (e) take samples of goods; and
- (f) park, moor or store, at any premises or place, any vehicle, aircraft, vessel or other equipment in use by the Commissioner General or a tax officer.

(4) Any document, asset or sample seized under subsection (3), shall be issued with an inventory of seized properties signed by the Commissioner General or the tax officer and may be-

- (a) in the case of seized document retained for a period required for the determination of the person's tax liability or for any proceedings under a tax law;
- (b) in the case of seized asset retained for as long as is necessary to obtain access to the document; or
- (c) in the case of samples, retained and disposed of in the manner directed by the Commissioner General.

(5) An authorised officer exercising power under this section may be assisted and accompanied by any employee of the Authority, expert appointed under section 18 or public officer required to assist under section 19.

Possessor's  
rights and  
obligations

**43.**-(1) A person who possesses any premise, place, document, goods, equipment, vessel, vehicle, aircraft or asset to which a tax officer seeks or has obtained access under this Part may require the tax officer to produce the authorisation.

(2) Where the tax officer fails to comply with a request under subsection (1), the person may refuse the officer an access or require the tax officer to leave the premises or place to which the tax officer has obtained access on that occasion.

(3) A person who possesses any premise, document, good, vessel, vehicle, aircraft or asset to which an exercise of powers under this Part refers, shall provide all reasonable facilities and assistance for the effective exercise of the powers under this section.



(4) Where a person fails to comply with subsection (3), the tax officer shall exercise the powers stipulated under section 63 and apply for search warrant under section 94.

(5) A person who owns documents or assets retained pursuant to this Part may, at his own expenses, examine the documents and make copies or extracts of documents during regular office hours under the supervision as the Commissioner General may determine.

(6) Where a document, asset or sample is lost or damaged as the result of exercising the powers under this Act, the Commissioner General shall pay the owner of the document, asset or sample a reasonable compensation.

Notice to  
obtain  
information

**44.**-(1) The Commissioner General may, by a notice in writing, require a person who is not liable for tax-

- (a) to produce any information prescribed in the notice;
- (b) to attend at the time and place stated in the notice for the purposes of being examined by the Commissioner General or by an officer authorised by the Commissioner General; or
- (c) to produce any document in his control during the examination.

(2) Any person to be examined under subsection (1)(b) is entitled to representation.

(3) A notice under subsection (1) shall be served by hand to the person to whom it is directed or

leaving it at the person's usual place of business or abode, or by any other means as the Commissioner General may determine.

Tax audit or investigation

**45.**-(1) The Commissioner General may use powers conferred on him under this Act, to audit or investigate a person's tax affairs.

(2) The Commissioner General may select a person to be audited having regard to-

- (a) that person's history of compliance or non-compliance with any tax law;
- (b) the amount of tax payable by that person;
- (c) the class of business or other activity conducted by that person; or
- (d) any other matter that the Commissioner General considers relevant for ensuring the collection of tax due.

(3) Where a person has been audited or investigated for any particular period, such audit or investigation shall not preclude that person from being audited or investigated in the following period if there are reasonable grounds for auditing or investigating that person.

(4) The audit or investigation may be conducted for the purpose of more than one tax law.

## PART VI

### PRIMARY TAX LIABILITY

Assessment and self-assessment

**46.**-(1) An assessment of tax shall be made by way of self-assessment where a person liable to pay tax is obliged to file a tax return.

(2) A person other than the Commissioner General shall not adjust any assessment.

Jeopardy  
assessment

**47.**-(1) The Commissioner General may make a jeopardy assessment of tax payable or has become payable by a person under the respective tax law-

- (a) whether or not the person is required to file a tax return, in the circumstances specified in section 40(3); and
- (b) in any other case, where a person fails to file a tax return on time.

(2) The Commissioner General shall use best judgment and available information in making a jeopardy assessment.

(3) A jeopardy assessment may be valid for such period or periods or with respect to such events or subject matter as the Commissioner General may specify in the notice of assessment.

(4) A jeopardy assessment shall not, unless the Commissioner General specifies otherwise in the notice of assessment, relieve a person of the obligation to file a tax return or report a taxable event as required by a tax law.

(5) The filing of tax return, shall not affect a jeopardy assessment.

(6) Where a jeopardy assessment covers the period or events covered by a self-assessment of a person with respect to the same tax, any tax paid with respect to the jeopardy assessment shall be credited against tax payable with respect to the self-assessment.

(7) A jeopardy assessment shall be deemed to be made under the tax law which charges the person or subject matter assessed.

Adjusted  
assessment

**48.**-(1) The Commissioner General may adjust an assessment to ensure the taxpayer is liable for the correct amount of tax in the circumstances to which the assessment refers.

(2) Where, in the opinion of the Commissioner General, a taxpayer has failed to pay any of the tax payable by him by reason of-

(a) his failure to keep proper books of accounts, records or document as required under a tax law, or the incorrectness of the books, records or documents; or

(b) his failure to make, or delay in making any return required under a tax law or the incorrectness or inadequacy of any return,

the Commissioner General may assess the tax due and any interest payable on that tax both of which shall be due for payment within one month of the date of the assessment, unless a longer period is allowed by the Commissioner General.

(3) The Commissioner General shall use best judgment and available information in making an adjusted assessment.

(4) The powers of the Commissioner General to adjust an assessment expires five years from-

(a) in the case of a self-assessment, the due date for filing the tax return that gives rise to the assessment;

(b) in the case of any other original assessment, the date on which the Commissioner General serves notice of assessment on the taxpayer; and

(c) in the case of an adjusted assessment, the date referred to in paragraph (a) or (b) of the original assessment that is adjusted.

(5) Notwithstanding subsection (4), there shall be no time limit on the Commissioner General to adjust an assessment in the case of fraud, wilful neglect or serious omission by or on behalf of the taxpayer.

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(6) The Commissioner General shall not adjust an assessment that has been adjusted or reduced pursuant to a decision of the Board or Tribunal under the Tax Revenue Appeals Act or an order of the court of competent jurisdiction.

(7) An adjusted assessment shall cease to have effect to the extent to which it is adjusted.

(8) An adjusted assessment shall be deemed to be made under the tax law which charges the person or subject matter assessed.

(9) In this section, "original assessment" means an assessment that is not an adjusted assessment.

Notice of  
assessment

**49.**-(1) Where the Commissioner General makes an assessment under a tax law, he shall serve a written notice of the assessment on the taxpayer in a manner provided for under sections 33 and 34.

(2) In addition to anything prescribed by the respective tax law, a notice of assessment shall state-

(a) the name of the taxpayer and the Taxpayer Identification Number;

- (b) the Commissioner General's assessment of the tax payable by the taxpayer for the period, event or matter to which the assessment relates and the amount remaining to be paid;
- (c) the reasons why the Commissioner General has made the assessment;
- (d) the date by which the tax shall be paid; and
- (e) the time, place and manner of objecting the assessment.

PART VII  
DISPUTE RESOLUTION

Tax decisions

**50.-** (1) The Commissioner General may, subject to subsection (2), make any tax decision including assessment or other decision or omission on a matter left to the discretion, judgement, direction, opinion, approval, consent, satisfaction or determination of the Commissioner General under a tax law that directly affects a person.

(2) An assessment or decision made under subsection (1) shall not include-

- (a) a practice note or a decision or omission to issue, refuse or revoke a practice note;
- (b) a decision or omission that affects a person as a tax officer or employee or agent of the Authority; or
- (c) the compoundment of an offence under any tax law.

(3) A tax decision under this section is considered to have been made-

- (a) in the case of self-assessment, on the due date of filing the tax return;
  - (b) in the case of other assessments, when the notice of assessment is served on the taxpayer; and
  - (c) in the case of any other tax decision-
    - (i) where the tax law specifies a time by which the Commissioner General is to make the decision; or
    - (ii) when the Commissioner General serves the affected person with written notice of the decision.
- (4) For the purposes of this Act, the following informations or documents shall be considered as conclusive evidence that a tax decision has been made and the decision is correct-
- (a) in the case of self-assessment, the tax return that causes the assessment or a document under the hand of the Commissioner General purporting to be a copy of the tax return;
  - (b) in the case of other assessments, the notice of assessment or a document under the hand of the Commissioner General purporting to be a copy of the notice; and
  - (c) in the case of any other tax decision, a written notice of the decision under the hand of the Commissioner General or a document under the hand of the Commissioner General purporting to be a memorandum of the decision.

Objection to  
tax decisions

**51.**-(1) A person who is aggrieved by a tax decision made by the Commissioner General, may object the decision by filing an objection to the Commissioner General, within thirty days from the date of service of the tax decision.

(2) A person who has reasonable ground to warrant extension of time to file an objection against a tax decision may apply for an extension of time.

(3) Where the Commissioner General is satisfied by the reason stated in the application made under subsection (2), he shall grant the extension of time and serve the notice of his decision to the applicant.

(4) An objection to a tax decision shall be in writing stating the grounds upon which it is made.

(5) An objection to any tax decision shall not be admitted unless the taxpayer has paid the amount of tax which is not in dispute or one third of the assessed tax whichever amount is greater.

(6) Where the Commissioner General is satisfied that there exist good reasons warranting reduction or waiver, he may waive the amount to be paid under subsection (5) or accept a lesser amount.

(7) Where a taxpayer files an objection and makes payment under subsection (5), the liability to pay the remaining assessed tax shall be suspended until the objection is finally determined.

(8) In this section, "tax not in dispute" with respect to an assessment or any tax decision means-

- (a) the amount that ought to be charged where the assessment or a tax decision is amended in accordance with the objection; and



- (b) the whole of duty or any tax assessed on imports.

Decisions on objection

**52.**-(1) The Commissioner General may, upon admission of an objection pursuant to section 51, make a decision by determining the objection or call for any evidence or any other information as may appear necessary for the determination of the objection and may, in that respects-

- (a) amend the assessment in accordance with the objection and any further evidence that has been received; or
- (b) refuse to amend the assessment.

(2) Where the Commissioner General agrees to amend the assessment in accordance with the objection, he shall serve a notice of the final assessment to the objector.

(3) Where the Commissioner General-

- (a) intends to amend the assessment in accordance with the objection and any further evidence; or
- (b) decides to refuse to amend the assessment,

he shall serve the objector with a notice setting out the reasons for the intention or decision.

(4) The objector shall, within thirty days from the receipt of the notice pursuant to subsection (3), make submission in writing to the Commissioner General on his agreement or disagreement with the amended assessment or the refusal.

(5) The Commissioner General may, after the receipt of the submissions by the objector made pursuant to subsection (4)-

- (a) determine the objection in the light of the amended assessment or refusal and any submission made by the objector; or
- (b) determine the objection partially in accordance with the submission by the objector.

Appeal  
against  
objection  
Decisions  
Cap. 408

**53.**-(1) A person who is aggrieved by an objection decision or other decision or omission of the Commissioner General under this Part may appeal to the Board in accordance with the provisions of the Tax Revenue Appeals Act.

(2) Subsection (1) shall also apply to a decision or omission made under the customs law.

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of 2005

(3) For the purposes of this section, the Board shall be deemed to be the Tax Appeals Tribunal established under section 231 of the East African Community Customs Management Act.

## PART VIII

### PAYMENT AND RECOVERY OF TAX

#### *(a) Regular Payment of Tax*

Time for  
paying tax

**54.**-(1) A taxpayer shall pay any tax-

- (a) at the time specified in the tax law under which the tax is charged;
- (b) in the case of tax payable-

- (i) on a jeopardy assessment under section 47, on the date specified in the notice of assessment served under section 49; or
- (ii) on an adjusted assessment under section 48, within thirty days from the date on which the person assessed is served with a notice of assessment under section 49;
- (c) in the case of interest and penalties under Part X, on the date specified in the notice of assessment served under section 81;
- (d) with respect to amount required to be paid to the Commissioner General under section 62(9), 68(2), 69(2) or (5), on the date set out in the notice;
- (e) with respect to a liability under section 65, at the time the tax is payable by the entity;
- (f) with respect to amounts required to be paid to the Commissioner General under section 67(3) or (4), seven days after the sale from which the amount is set aside or the failure to set aside, respectively; or
- (g) with respect to amount required to be paid to the Commissioner General under section 68(5), on the date provided for in the security.

Extension of  
time for  
paying tax

**55.**-(1) A taxpayer may, in writing, apply to the Commissioner General for an extension of time to pay tax under a tax law.

(2) The Commissioner General may, upon the receipt of the application and where good cause is shown, extend the date on which tax or part of tax shall be paid.

(3) The Commissioner General shall serve the applicant with written notice of the decision on the application.

(4) Where an extension is granted by permitting the taxpayer to pay tax by instalments and the taxpayer has defaulted in paying any of the instalments, the whole balance of the tax outstanding plus the interest shall become payable immediately.

Manner and  
place of  
paying tax

**56.**-(1) A taxpayer shall pay tax-

- (a) at any tax office;
- (b) at any bank approved for that purpose by the Commissioner General;
- (c) through a mobile phone payment system; or
- (d) in any other manner prescribed by the Commissioner General.

(2) Where a taxpayer pays tax in accordance with subsection (1), he shall notify the tax office where the taxpayer is registered of the payment.

(3) A taxpayer shall pay tax in one of the following forms-

- (a) where the payment is made at a tax office in cash; or
- (b) where the payment is made at a bank-
  - (i) in cash;
  - (ii) by cheque; or
  - (iii) by direct account transfer.

(4) The payment of tax shall be considered to be ineffective where the cheque tendered to the bank is dishonoured.

Order of  
paying tax

**57.** Where a taxpayer has tax payable under one or more tax laws and makes payment less than the total outstanding amount, the Commissioner General may, notwithstanding the system established under section 58, determine the amount of tax to be considered as the paid amount.

Taxpayer tax  
accounts

**58.**-(1) The Commissioner General may establish and operate an electronic system of taxpayer's account.

(2) The system may be established and operated separately or as part of the electronic document system established under section 34.

(3) For the better carrying out of the purpose of this section, the Commissioner General may make rules prescribing-

- (a) when the tax becomes payable;
- (b) the tax paid; and
- (c) other matters similar to matters described under section 34.

*(b) Recovery of Tax from Taxpayer*

Suit for  
unpaid tax

**59.** Where-

- (a) payment of any tax has not been made on or before the due date; or
- (b) a notice which has been served to any person under section 81 has not been complied with,

the tax due and payable by such person may be recovered as a debt due to the Government in any proceeding before a court of competent jurisdiction.

Security for  
withholding  
tax

**60.**-(1) Withholding tax, including any assets acquired by the withholding agent, may be traced from assets or amounts-

- (a) held in trust for the Government of the United Republic;
- (b) not the subject of attachment in respect of a debt or liability of the agent; and
- (c) not forming part of the estate in liquidation or bankruptcy proceedings of the agent.

(2) The Commissioner-General shall have a first claim over the tax or assets before any distribution in liquidation or bankruptcy of a withholding agent is made.

Charge over  
assets

**61.**-(1) Where a taxpayer fails to pay tax on time, the Commissioner General may create a charge in favour of the Government over assets owned by that taxpayer.

(2) The Commissioner General shall be considered to have created the charge if he serves the taxpayer with a notice in writing specifying the taxpayer's name and Taxpayer Identification Number, the assets charged, the extent of the charge, the tax to which the charge relates and details regarding the Commissioner General's power of sale under section 62.

(3) The assets of a taxpayer shall be charged to the extent of the unpaid tax, interest accruing with respect to that tax under section 76 and any costs of charge and sale.

(4) A charge created under subsection (2) shall not have effect until-

(a) where an interest in land or buildings is charged, the Commissioner General files an application to register the charge under subsection (6); and

(b) in any other case, the notice creating the charge is served on the taxpayer.

(5) A charge shall be released when the taxpayer pays in full the amounts referred under subsection (3) to the Commissioner General.

(6) Where the Commissioner General creates a charge over an interest in land or buildings, the Registrar of Titles shall, without fee, register the charge on the title of the interest in land or buildings.

(7) Where a charge over an interest in land or buildings is released, the Registrar of Titles shall, within thirty days and without fee, remove the entry of the charge from the title of the interest in land or buildings.

(8) Any transaction by the Commissioner General under this section shall be exempted from stamp duty and any other transaction taxes.

(9) The Commissioner General may serve on a taxpayer a notice in writing-

(a) specifying any costs of charge and sale with respect to assets of the taxpayer incurred by the Commissioner General

prior to the date of service; and

- (b) requiring the taxpayer to pay such costs to the Commissioner General by the date specified in the notice.

Sale of  
charged assets

**62.**-(1) The Commissioner General shall serve a taxpayer with written notice of intention to sell charged assets owned by such taxpayer.

(2) The notice served under subsection (1) may accompany a notice referred to under section 67 and it shall specify-

- (a) the taxpayer's name and Taxpayer Identification Number;
- (b) the charged assets, the Commissioner General's intention to sell those assets and the proposed method and timing of sale; and
- (c) in the case of tangible assets that the Commissioner General intends to take possession of, the manner in which and place at which the possession will take place.

(3) In exercising his powers under subsection (1), the Commissioner General-

- (a) may exercise such powers directly or through an authorised agent;
- (b) shall serve the person with a notice prior to taking possession;
- (c) may, for the purpose of taking possession with the assistance of the police enter any premises or place described in the notice;



(d) shall, at the time of taking possession, provide the taxpayer with an inventory of assets seized; and

(e) in the case of movable assets, may store the assets, at the cost of the taxpayer, at any place that the Commissioner General considers appropriate.

(4) The Commissioner General shall, after serving a taxpayer with a notice under subsection (1), sell the charged assets by public auction.

(5) The sale under subsection (4) shall not take place before-

(a) in the case of an interest in land or buildings, thirty days after taking possession;

(b) in the case of perishable goods, one day after taking possession;

(c) in the case where charged assets are tangible assets other than assets referred to under paragraph (a) and (b), fourteen days after taking possession; and

(d) in any other case, ten days after the service of the notice under subsection (1).

(6) The proceeds of sale shall be used to pay-

(a) the costs of charge and sale of the assets sold;

(b) the outstanding tax and interest accrued with respect to that tax under section 76; and

(c) any other unpaid tax.

(7) The Commissioner General shall, after disbursing proceeds for sale pursuant to subsection

(6), serve the taxpayer with a written notice stating the manner in which the sale proceeds were applied.

(8) Where there is any balance of money after making payment under subsection (6), such balance shall be paid to the taxpayer.

(9) Where the sale proceeds are insufficient to pay in full the costs of charge and sale, the tax due and interest accrued with respect to that tax, the Commissioner General may proceed to collect the insufficiency with fresh actions under this Part or Sub Part (C).

(10) This section shall not be construed to restrict the exercise of any rights that the Commissioner General has over a security created under section 60 or 61.

(11) The activities of the Commissioner General under this section shall be exempted from stamp duty and any other transaction taxes.

Restraint of person

**63.**-(1) Where a person fails to pay tax on time and such person is likely to flee from the United Republic, the Commissioner General may, by notice in writing or any other means of official communication to the Director of Immigration Services, order the Director of Immigration Services to prevent that person from leaving the United Republic.

(2) The Director of Immigration Services shall, on receiving the notice, prevent the person from leaving the United Republic for a period of fourteen days from the date the notice is served.

(3) The Commissioner General shall, where the person pays the tax or arranges for payment in a manner satisfactory to him, withdraw a notice issued under subsection (1).

(4) The High Court may, on application by the Commissioner General, extend the period referred under subsection (2).

Restraint of  
assets

**64.-** (1) The Commissioner General may, subject to subsection (2)-

- (a) restrain the goods, vehicle, vessel or any other asset;
- (b) restrain and search any premises, place, vehicle, vessel or any other asset which he believes the goods, vessel or vehicle are located;
- (c) mark, lock up or seal any building, room, place, receptacles or item of plant in any factory, exercisable goods, or materials in a factory; and
- (d) use reasonable force for the purposes of paragraphs (a) and (b).

(2) The powers of the Commissioner General under subsection (1) shall be exercised if the Commissioner General is satisfied that-

- (a) the value added tax has not been paid in respect of the supply or import of goods;

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- (b) a vehicle contains any fuel on which road and fuel tolls has not been paid;
  - (c) transit charges have not been paid with respect to a foreign vehicle;
  - (d) motor vehicle registration or transfer tax has not been paid with respect to a vehicle; or
  - (e) any provision of the Excise (Management and Tariff) Act has been breached with respect to excisable goods.
- (3) The Commissioner General may exercise the powers referred to under subsection (1) in conjunction with any other powers of the Commissioner General granted under this Act.
- (4) Where the Commissioner General has restrained an asset under subsection (1), he shall-
- (a) serve a written notice to the possessor of the asset; or
  - (b) in the absence of the possessor, leave the notice at the premises or place where the restraining takes place.
- (5) The notice shall-
- (a) identify and list the assets restrained;
  - (b) state that the assets have been restrained under this section and the reason for the restraint; and
  - (c) set out the conditions for release and terms for disposal of any assets seized.
- (6) The Commissioner General may restrain an asset for period sufficient to raise a jeopardy or adjusted assessment and exercise the powers under sections 66 and 67.

(7) Where there is no a person who, within the period referred to under subsection (6), has proved to the satisfaction of the Commissioner General that he owns assets referred under subsection (1)(a), the Commissioner General may treat the assets as charged assets and sell them in accordance with section 62.

*(c) Recovery from Third Parties*

Liability of  
managers of  
entities

**65.**-(1) Where an entity fails to pay tax on time, a manager or a person who was the manager of that entity within a period of twelve months prior to the entity default shall be jointly and severally liable with the entity for payment of the tax.

(2) The provisions of subsection (1) shall not apply where the manager has exercised the degree of care, diligence, and skill that would have been exercised in preventing the failure to pay tax.

(3) Where a person pays tax under subsection (1)-

- (a) that person may recover the payment from such entity;
- (b) for the purposes of paragraph (a), the person may retain out of any assets of the entity in or coming into the possession of the person an amount not exceeding the payment; and
- (c) no claim may be made against that person by the entity or any other person with respect to the retention.

Receivers

**66.**-(1) A person who has been appointed to be a receiver shall, notify the Commissioner General of his appointment in writing and within fourteen days from being appointed or taking possession of an asset situated in the United Republic.

(2) The Commissioner General may serve a receiver with a notice in writing specifying an amount that appears to be sufficient to provide for any tax due or that will become due by the taxpayer whose assets come into the receiver's possession.

(3) After receiving a notice under subsection (2), a receiver-

(a) shall sell sufficient of the assets that come into the receiver's possession under the receivership to set aside, after payment of any debts having priority over the tax referred to in the notice, the amount notified by the Commissioner General under that subsection; and

(b) is liable to pay to the Commissioner General on account of the taxpayer's tax liability the amount set aside.

(4) The receiver shall, to the extent that he fails to set aside an amount as required by subsection (3), be personally liable to pay to the Commissioner General on account of the taxpayer's tax liability the amount that should have been set aside but may recover any amount paid from the taxpayer.

(5) For the purposes of this section-  
"receiver" means any person who, with respect to an asset situated in the United Republic, is-

(a) a liquidator of an entity;

- (b) a receiver appointed out of court or by a court in respect of an asset or entity;
- (c) a trustee for a bankrupt persons;
- (d) a mortgagee in possession;
- (e) an executor or administrator of a deceased individual's estate; or
- (f) conducting the affairs of an incapacitated individual.

Third party  
debtors and  
guarantors

**67.**-(1) Where a taxpayer fails to pay tax on time, the Commissioner General may serve on the third party debtor who owes money to that taxpayer a notice in writing requiring that person to pay the money to the Commissioner General.

(2) The third party debtor shall, upon the receipt of the notice under subsection (1), pay the money equivalent to the amount of tax due to the Commissioner General on the account of the taxpayer's tax liability and on the date specified in the notice.

(3) The date specified in the notice shall not be before-

- (a) the date the money becomes payable to the taxpayer or is held on behalf of the taxpayer; or
- (b) the date the third party debtor is served with the notice.

(4) The Commissioner General shall serve the taxpayer with a copy of the notice after service of the notice on the third party debtor.

(5) Amounts payable to the Commissioner General by a third party debtor under subsection (2)

or by a guarantor under a security shall be treated as tax and, once due, may be recovered as tax.

(6) The following shall be treated as money owed to a taxpayer-

- (a) money currently owing or that may subsequently become owing to the taxpayer;
- (b) money held or that may subsequently be held for or on account of the taxpayer;
- (c) money held or that may subsequently be held on account of a third person for payment to the taxpayer; and
- (d) money held by a person who has authority from a third person to pay the money to the taxpayer.

Compliance  
with notice or  
security

**68.**-(1) A third party debtor or guarantor who pays the Commissioner General pursuant to section 67 shall be treated as having acted with the authority of the taxpayer.

(2) A notice served under section 67 shall cease to have effect once the tax referred to is paid or otherwise satisfied.

(3) Where a third party debtor who is served with a notice under section 67 is unable to comply with the notice by reason of lack of money owing to, or held for the taxpayer, such third party debtor shall notify the Commissioner General on his inability to pay.

- (4) The notice under subsection (3) shall be-
  - (a) in writing setting out the reasons for the inability;



(b) filed with the Commissioner General within seven days from the notice issued under section 67 after the third party debtor becomes aware of the inability.

(5) The Commissioner General may, upon the receipt of a notice by a third party debtor, accept the notification and cancel or amend the notice under section 67 or reject the notice of the third party debtor.

(6) The notice filed by a third party debtor under this section shall have no effect unless the Commissioner General cancels or amends the third party debtor notice issued under section 67.

(7) Where a third party debtor fails to pay an amount of tax specified in a notice within 30 days of the date-

(a) of service of such notice in him; or

(b) on which any money comes into his hands or becomes due by him to, his tax debtor whichever event is the latter and the payer has-

(i) not given a notification under subsection 3 of this section; or

(ii) given such notification which has been rejected by the Commissioner General,

the provisions of this Act relating to recovery of tax shall apply to the collection and recovery of such amount as if it were tax due and payable by the third party debtor, the due date for the payment of which was the date upon which such amount should have been

paid to the Commissioner General under this section.

Agents of  
non-residents

**69.**-(1) Where-

- (a) a non-resident taxpayer fails to pay tax on time; or
- (b) the Commissioner General has good reasons to believe that a non-resident taxpayer shall not pay tax on time,

the Commissioner General may, by notice in writing, require the agent who is in possession of an asset owned by the non-resident taxpayer to pay tax on behalf of that taxpayer.

(2) An agent shall, without prejudice to subsection (1), be required to pay tax up to the market value of the asset but not exceeding the amount of the taxpayer's unpaid tax.

(3) For the purposes of this section-

- (a) a taxpayer who charters an aircraft or ship under a charter for period exceeding three years shall be treated as the owner of the aircraft or ship during that period; and
- (b) the captain of any aircraft or ship shall be treated as being in possession of the aircraft or ship.

(4) The Commissioner General may, by notice in writing, require a resident partnership or a resident partner to pay tax due or that may become due by a non-resident partner.

(5) The resident partnership and any resident partner shall be jointly and severally liable to pay the tax up to the amount of the non-resident partner's share in the net assets of the partnership.

(6) Where a person makes payment to the Commissioner General pursuant to a notice issued under subsection (1) or (4) that-

- (a) person may recover the payment from the taxpayer or non-resident partner;
- (b) person may for the purposes of paragraph (a), retain out of any assets of the taxpayer or non-resident partner in or coming into the possession of the person an amount not exceeding the payment; and
- (c) taxpayer, non-resident partner or any other person, may not make a claim against the person with respect to the retention.

#### PART IX

#### REMISSION AND REFUND OF TAX

Remission

**70.** Where the Commissioner General is satisfied that there is good cause to remit penalty or interest imposed under any tax law, he may remit the whole or part of the penalty or interest payable by that person.

Application  
for tax refund

**71.-(1)** A person may apply to the Commissioner General for refund of tax paid in excess.

(2) The application for refund shall be in writing, indicating the correct tax calculation and be supported by the documentary evidence to support the claim.

Decision on  
application

**72.-(1)** The Commissioner General shall consider and make a refund decision on an

application made under section 71 within ninety days from the date of the receipt of the application.

(2) The Commissioner General may make the appropriate decision without limiting his discretion-

(a) where he is of the opinion that the applicant has not paid excess tax, reject the application;

(b) where he is not satisfied that the applicant has paid excess tax-

(i) request for further information as may be reasonable in order to make a final decision on the application; or

(ii) refund the money paid in the excess subject to the application; or

(c) where he is satisfied that the applicant has paid excess tax, to refund to the extent to which the Commissioner General is satisfied.

(3) The Commissioner General shall serve the applicant with a written notice of the refund decision within the time prescribed in subsection (1).

(4) Where the Commissioner General makes a decision under subsection (2)(b), the Commissioner General shall reconsider the application after the applicant provides the information or where the applicant rejects the offer.

(5) The Commissioner General shall serve the applicant with notice of that decision within thirty days of receiving the information requested under subsection (2).

Payment of  
tax refund

**73.**-(1) Where the Commissioner General is satisfied that the taxpayer has paid excess tax, he shall-

- (a) apply the excess to offset any tax due from the taxpayer under any tax law; and
- (b) refund the balance, within fourteen days of making the decision.

(2) Where the Commissioner General accepts a taxpayer's refund application in part, he shall refund the amount accepted.

(3) Where the Commissioner General refunds an amount of tax to a person, he shall be liable to pay that person an interest in accordance with the provisions of the relevant tax law.

(4) The interest under this section shall be calculated at the statutory rate and shall be for the period commencing on the date the refund decision is issued and ending on the day the refund is made.

(5) The interest paid by a person under a tax law with respect to tax which has not been paid on time shall, to the extent that the tax is found to have been paid, be refunded to that person with any interest at the rate stipulated under subsection (4).

(6) The Commissioner General shall maintain a separate bank account and ensure that there are sufficient funds that account for the purposes of this section.

Short levy  
or  
erroneous  
refund

**74.**-(1) Where any duty has been shortlevied or erroneously refunded, a person who ought to have paid the amount short-levied or to whom the refund has erroneously been made, shall, on demand by the Commissioner General, pay the amount short-levied

or repay the amount erroneously refunded.

(2) The amount referred under subsection (1) may be recovered as if it were a tax in relation to which the amount was short-levied or erroneously refunded:

Provided that, the Commissioner General shall not make any such demand after five years from the date of such short levy or erroneous refund, unless such short levy or erroneous refund had been caused by fraud on the part of the person who has to paid the amount short-levied or to whom the refund was erroneously made.

#### PART X

#### INTEREST, PENALTIES AND OFFENCES

##### *(a) Interest*

Interest for  
unde-  
estimating tax  
payable

**75.-** (1) The amount of interest that an instalment payer shall pay for each period under subsection (4) shall be calculated at the statutory rate compounded monthly, applied to the excess of-

(a) eighty percent of the total amount that would have been paid by way of instalments during the year of income to the start of the period had the person's estimate or revised estimate equalled the correct amount; or

(b) the amount of income tax paid by instalments during the year of income to the start of the period.

(2) For the purposes of calculating interest payable under subsection (1), any extension granted

under section 39 or 55 or suspension under section 51(7) shall not be taken in consideration.

Cap. 332 (3) This section applies where an instalment payer's estimate or revised estimate of income tax payable for a year of income under section 88 of the Income Tax Act is less than eighty percent of the correct amount.

Cap. 332 (4) Where this section applies, the instalment payer shall be liable for interest for each month or part of a month from the date the first instalment for the year of income is payable until the due date by which the person shall file a return of income for the year of income under section 91(1) of the Income Tax Act.

(5) For the purposes of this section, "correct amount" means the income tax payable by the payer for the year of income under section 4(1)(a) and (b) of the Income Tax Act.

Interest for  
failing to pay  
tax

**76.**-(1) Where any amount of tax imposed under a tax law remains unpaid after the due date prescribed in a tax law or its regulations, the interest at the statutory rate shall be payable to the Commissioner General on the amount for the time being due and unpaid.

(2) For the purposes of calculating interest payable under subsection (1), any extension granted under section 39 or 55 or suspension under section 51(7) shall not be applied.

Cap.332 (3) A withholding agent may not recover from a withholder an interest payable by the agent in respect of a failure to comply with section 81, 82 or 83 of the Income Tax Act.

*(b) Penalties*

Penalty for  
failing to  
maintain  
documents

**77.**-(1) A person who fails to maintain proper documents as required by a tax law is liable for a penalty for each month or part of a month during which the failure continues.

(2) The penalty shall, in the case of an individual, be 1 currency point or, in the case of a body corporate 10 currency points.

(3) The Commissioner General shall determine tax attributable to a period on a just and reasonable basis including apportioning tax assessed with respect to a larger period or by reference to taxable events happening within the period.

Penalty for  
failing to file  
tax return

**78.**-(1) A person who fails to file a tax return or pay tax on due date as required by a tax law is liable for a penalty for each month or part of a month during which the failure continues.

(2) The penalty is-

(a) two point five percent of the amount of tax assessable with respect to the tax return less tax paid by the start of the period towards that amount;

(b) in the case of an individual, 5 currency points or in the case of a body corporate, 15 currency points, whichever is higher.

(3) The penalty applies separately for a failure to file a tax return that is an estimate or provisional amount and a failure to file a tax return incorporating the final amount.



Penalty for making false or misleading statements

- 79.**-(1) A person is liable for a penalty if he-
- (a) makes a statement to a tax officer which is false or misleading in a material particular; or
  - (b) omits to include in the statement made to the tax officer, any matter or thing without which the statement is misleading in a material particular.
- (2) The penalty shall be-
- (a) where the statement or omission is made without reasonable excuse, fifty percent of the tax shortfall; or
  - (b) where the statement or omission is made knowingly or recklessly, seventy five percent of the tax shortfall.
- (3) Notwithstanding subsection (2), the penalty shall be-
- (a) increased by ten percent for the second or subsequent application of this section to the person; and
  - (b) reduced by ten percent if the person voluntarily discloses the statement prior to its discovery by the tax officer or the next tax audit of the person.
- (4) A statement shall be considered to have been made to the tax officer in the performance of duties under a tax law when it is made orally, in writing or in any other form and it includes a statement made-
- (a) in any document or information required to be filed under a tax law;
  - (b) in a document furnished to the tax officer otherwise than under a tax law; or

- (c) in an answer to a question put to a person by the tax officer;
- (d) to another person with the knowledge or reasonable expectation that the statement shall be passed to the tax officer.
- (5) A person who contravenes section 23(3) or 24(5) shall be considered to have made a false or misleading statement to a tax officer.

Penalty for aiding and abetting

**80.** A person who aids, abets, counsels or induces another person to commit an offence and shall be liable on conviction, for a penalty equal to one hundred percent of the tax shortfall.

*(c) Assessment of Interest and Penalties*

Assessment of interest and penalties

**81.**-(1) The Commissioner General shall assess the interest and penalties for which a person is liable under this Part.

(2) Liability for interest and penalties under this Part with respect to a particular failure or statement is calculated separately for each section of this Part.

(3) The imposition of interest and penalties under this Part is in addition to any other tax imposed by a tax law and does not relieve any person from liability to criminal proceedings.

(4) Where a particular failure or statement incurs interest or a penalty both under this Act and any other tax law, the Commissioner General shall assess the person under one tax law only with the higher rate of interest or penalty.

(5) Where an assessment is made under this section, the Commissioner General shall serve a written notice of the assessment, which may be incorporated with another notice of assessment under a tax law on the person, stating-

- (a) the name of the person and the person's Taxpayer Identification Number;
- (b) the amount of the interest or penalty assessed by the Commissioner General;
- (c) the manner in which the assessment is calculated;
- (d) the reasons for making the assessment;
  
- (e) the date on which the interest or penalties shall be paid; and
- (f) the time, place and manner of objecting to the assessment.

(6) An assessment made under this section is an original assessment for the purposes of section 48.

*(d) Offences*

Offence for failing to comply with tax law

**82.** A person who fails to comply with a provision of this Act commits an offence and shall be liable, on conviction -

- (a) where the failure results or, if undetected may have resulted in an underpayment of tax in an amount exceeding 50 currency points, to a fine of not less than 20 currency points and not more than 50 currency points, or to imprisonment for a term of not more than six months, or to both; and

- (b) in any other case, to a fine of not less than 10 currency points and not more than 20 currency points.

Offence for failing to pay tax

**83.** Any person who fails to pay any tax on, or before the date on which the tax is payable commits an offence and shall be liable on conviction-

- (a) where the failure is to pay tax in excess of 50 currency points, to a fine of not less than 25 currency points and not more than 100 currency points or imprisonment for a term of not less than three months and not more than one year, or to both; and
- (b) in any other case, to a fine of not less than 10 currency points and not more than 25 currency points or imprisonment for a term of not less than one month and not more than three months, or to both.

Offence for making or using false or misleading statements or documents

**84.** -(1) Any person who, in any matter relating to the excise duty-

- (a) makes any entry of any building, room, place, or item of plant, which is false or incorrect in any material particular;
- (b) makes or causes to be made any declaration, certificate, application, return, account, or other documents, which is false or incorrect in any material particular;
- (c) when required to answer any question put to that person by an officer, refuses to answer such question or makes any false or incorrect statement in reply thereto;

- (d) is in any way knowingly involved in any fraudulent evasion of the payment of any duty;
  - (e) obtains any remission, rebate, or refund, of duty which to his knowledge is not entitled to obtain;
  - (f) makes any false statement or false representation in order to obtain any remission, rebate or refund, of duty;
  - (g) acquires possession of, keeps, conceals, removes or in any way deals with, any excisable goods which have been manufactured or on which the full duties have not been paid; or
  - (h) counterfeits or in any way falsifies or knowingly uses when counterfeited or in any way falsified, any document required or issued by, or used for the purposes of, the excise, commits an offence.
- (2) Any person who in any matter relating to any tax law-
- (a) makes a statement to a tax officer which is false or misleading in material particular; or
  - (b) omits to include in the statement made to a tax officer, any matter or thing without which the statement is misleading in material particular, commits an offence.
- (3) The person who commits an offence under this section shall be liable, on conviction,-

- (a) where the statement or omission is made without reasonable excuse-
  - (i) and, if the inaccuracy of the statement is undetected, and may have resulted in an underpayment of tax in an amount exceeding 50 currency points, to a fine of not less than 25 currency points and not more than 100 currency points or imprisonment for a term of not less than three months and not more than one year, or to both; and
  - (ii) in any other case, to a fine of not less than 10 currency point and not more than 25 currency points or imprisonment for a term of not less than one month and not more than three months, or to both; or
- (b) where the statement or omission is made knowingly or recklessly-
  - (i) and, if the inaccuracy of the statement is undetected, and may have resulted in an underpayment of tax in an amount exceeding 50 currency points, to a fine of not less than 50 currency points and not more than 200 currency points or imprisonment for a term of not less than one year and not more than two years, or to both; and

- (ii) in any other case, to a fine of not less than 20 currency point and not more than 50 currency points or imprisonment for a term of not less than six months and not more than one year, or to both.

(4) For the purposes of determining whether or not a statement is made to a tax officer, or when such statement is considered to be false or misleading, in material particular the provisions of section 79(4) and (5) shall apply.

Offence for  
impeding tax  
administra-  
tion

**85.**-(1) A person who impedes or attempts to impede the administration of a tax law commits an offence.

(2) The person who commits an offence under this section shall be liable, on conviction-

- (a) where the offence involves fraud or undue force, to a fine of twice the amount sought to be evaded or recovered or 200 currency points, whichever is greater or imprisonment for a term of not less than two years and not more than four years, or to both; and
- (b) in any other case, to a fine of not less than 10 currency points and not more than 200 currency points or imprisonment for a term of not more than two years, or to both.

(3) In this section, “impeding administration of a tax law” includes-

- (a) where a tax officer is acting in the performance of duties under a tax law,

- assaulting, obstructing or attempting to assault or obstruct the officer or interfering with any asset used by the officer;
- (b) failing to comply with a notice under section 44 or answer truthfully when being interrogated under section 94;
  - (c) evading or recovering tax;
  - (d) fraudulently dealing with an asset charged under section 61 so as to prevent seizure;
  - (e) recovering an asset seized under section 42, 62, 64 or 94;
  - (f) interfering with any lock, seal, mark, fastening or other security used to restrain an asset under section 64 or 94;
  - (g) with the intent of evading any obligation under a tax law, knowingly dealing in any way with a document or asset that is or contains or produces information (including by way of measurement) that is false or misleading in a material particular;
  - (h) disguising, warning or hiding a person with the intent that a liability, obligation or arrest of any person under a tax law is evaded;
  - (i) committing any offence under a tax law where the person has already been convicted of an offence under a tax law or had an offence compounded under section 92;
  - (j) refusal to produce documents;



- (k) destroying, damaging, cutting away, casting adrift, defacing or interfering with any instrument or a property used for the purpose of tax authority;
- (l) uses, keeps, or provides, any false or unjust scales, weighing or measuring instruments, weights or measures; or
- (m) by any means prevents or contrives to prevent, the proper officer from taking a just and true account or making proper examination of, any excisable goods or materials.

Offence for failing to use electronic fiscal device

**86.** Any person who fails to acquire or use electronic fiscal device or issue fiscal receipt or fiscal invoice commits an offence and shall be liable, on conviction, to a fine of not less than 100 currency points and not more than 150 currency points, or to imprisonment for a term not exceeding three years, or to both.

Offences by authorised and unauthorised persons

**87.-(1)** A person authorised by the Authority to perform any function or carry on any duty under a tax law commits an offence where that person-

- (a) directly or indirectly asks for or takes in connection with the person's duties, any payment or reward or promise or security for any such payment or reward, not being a payment or reward that the person is lawfully entitled to receive; or
- (b) agrees to, permits, conceals, connives at or acquiesces in any act or thing whereby the Government is or may be defrauded with

respect to any matter under a tax law, including the payment of tax.

(2) A person who is not authorised by the Authority commits an offence if that person-

- (a) collects or attempts to collect an amount of tax payable under a tax law or an amount which that person describes as tax; or
- (b) makes representations with the intent to make another person to believe that, that person is a tax officer.

(3) A person who commits an offence under subsection (1) or (2) shall be liable, on conviction, to a fine of not less than 200 currency points or imprisonment for a term of not less than twelve months and not more than five years, or to both.

(4) Any person who contravenes section 24 commits an offence and is liable, on conviction, to a fine not exceeding 100 currency points or imprisonment for a term not exceeding one year, or to both.

Offences by entities

**88.**-(1) Where an entity has committed an offence under a tax law, every person who is a manager of the entity at the time of commission of that offence shall be treated to have committed that offence.

(2) Subsection (1) shall not apply where the manager has exercised the degree of care, diligence, and skill that would have been exercised by a reasonable person in preventing the commission of that offence.

Offence for  
aiding or  
abetting

**89.** Any person who aids, abets, counsels or induces another person to commit an offence under a tax law commits an offence and shall be liable, on conviction,-

- (a) where the original offence involves a statement of the kind prescribed in section 84(1) and, if the inaccuracy of the statement were undetected, may have resulted in an underpayment of tax to a fine of not less than 100 and not more than 200 currency points, imprisonment for a term of not less than one year and not more than two years, or to both;
- (b) where the original offence involves inducing an authorised person to commit an offence under section 87, to a fine of not less than 200 currency points, or imprisonment for a term of not less than twelve months and not more than five years, or to both; or
- (c) in any other case, to a fine of not less than 50 currency points and not more than 100 currency points, or to imprisonment for a term of not less than six months and not more than one year, or to both.

VAT offences  
Cap. 148

**90.-(1)** A person commits an offence if that person-

- (a) fails to apply for registration as required under the Value Added Tax Act;
- (b) fails to notify the Commissioner General of ceasing to be liable for value added tax as required under the Value Added Tax Act;
- (c) fails to notify the Commissioner General

- of a change in circumstances as required under the Value Added Tax Act;
- (d) fails to notify the Commissioner General the change in interest or ownership of property or control of business by reason of death, bankruptcy, winding-up or other legal process that vests in another person interest or ownership of property as required under the Value Added Tax.
  - (e) fails to notify the Commissioner General of a transfer as required under the Value Added Tax Act; or
  - (f) holds himself out as a taxable person under the Value Added Tax Act, where that person is not.
- (2) The person who commits an offence under this section shall be liable, on conviction-
- (a) where the failure or holding out is made knowingly or recklessly, to a fine of not less than 100 currency points and not more than 200 currency points or imprisonment for a term of not less than one year and not more than two years, or to both; or
  - (b) in any other case, to a fine of not less than 50 currency points and not more than 100 currency points or imprisonment for a term of not less than one month and not more than three months, or to both.

Stamp duty  
offences

**91.**-(1) A person commits an offence if that person-

- (a) draws, signs or deals in any manner with any instrument, bill of exchange, cheque or promissory note that has not been duly stamped;
- (b) votes or attempts to vote under any proxy not duly stamped;
- (c) issues any share warrant not duly stamped;
- (d) fails to cancel a stamp as required under the Stamp Duty Act;
- (e) executes or assists in the preparation of an instrument that breaches the requirements of the Stamp Duty Act;
- (f) fails to give a receipt that is properly stamped as required under the Stamp Duty Act;
- (g) is a person appointed to sell stamps who disobeys a lawful direction given by the Commissioner General;
- (h) is not a person appointed to sell stamps but the person sells or offers for sale, other than by way of surrender to a stamp duty officer, any stamp other than adhesive stamps each of the value of fifty cents or less; or
- (i) fails to comply with the terms of any composition agreement made under the Stamp Duty Act.

Cap. 189

(2) The person who commits an offence under this section shall be liable, on conviction-

- (a) where the action or failure is made knowingly or recklessly, to a fine of not less than 100 currency points and not more than 200 currency points or imprisonment for a term of not less than one year and not more than two years, or to both; or
- (b) in any other case, to a fine of not less than 20 currency points and not more than 50 currency points or imprisonment for a term of not less than one month and not more than three months, or to both.

Compounding  
offences

**92.**-(1) Where a person commits an offence under a tax law, the Commissioner General may compound the offence and order that person to pay a sum of money to be specified by the Commissioner General and surrender any asset liable for forfeiture in respect of the offence.

(2) The Commissioner General shall not compound an offence-

- (a) unless the person admits in writing that has committed the offence and accepts the proposed terms of compoundment;
- (b) in respect of conduct of a transaction referred to in section 87; or
- (c) after court proceedings commence with respect to the offence unless the consent of the Director of Public Prosecutions is obtained.

(3) The Commissioner General's order-

- (a) shall be in writing and specify-
  - (i) the offence committed;

- (i) the sum of money to be paid;
  - (ii) any asset forfeited; and
  - (iii) the date for payment of the money and surrender of the asset;
- (b) shall have attached to the written submission referred to in paragraph (a) of subsection (2);
- (c) shall be served on the person who committed the offence;
- (d) shall be final and shall not be subject to appeal; and
- (e) may be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of any asset stated in the order.
- (4) Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.

#### PART XI TAX PROCEEDINGS

Multiple  
proceedings

**93.**-(1) The proceedings to recover tax or prosecution of a person under one provision of a tax law does not restrict simultaneous or separate proceedings to recover the same tax or to prosecute a person under a different provision of that law or a provision of a different tax law.

(2) Notwithstanding the provisions of tax law, a person may be convicted or fined for more than one offence with respect to same course of conduct or omission.

(3) Where two or more provisions which create an offence apply to the same part of a course of conduct or omission of a person, the adjudicator may choose under which provision the person is to be convicted or fined.

Power of  
search,  
seizure  
and  
arrest

**94.**-(1) A tax officer authorised to search, seize or arrest may apply to a magistrate for an order to arrest a person.

(2) The application under subsection (1), shall state the reasons which make an authorised tax officer to believe that a person-

- (a) has committed an offence under a tax law;
- (b) will abscond before the person is charged or stands trial for an offence under a tax law;
- (c) will destroy, tamper or otherwise dispose of evidence of an offence under a tax law;
- or
- (d) has in possession any good to which any offence under a tax law has been committed or full duty has not been paid as required by a tax law.

(3) The magistrate may, after being satisfied that the situation represents a serious risk to the collection of tax or the administration of justice, make an order authorising the tax officer, to be accompanied by the police officer, to-

- (a) enter any premises or place and restrain assets that may reasonably provide evidence that an offence has been committed under a tax law;



- (b) restrain and search any premises, place, vehicle or other asset on or in which the tax officer believes on reasonable grounds there is such evidence;
  - (c) interrogate and search or cause to be interrogated and searched a person who the tax officer believes on reasonable grounds has committed an offence under a tax law or to be in possession of assets mentioned in paragraph (a);
  - (d) arrest a person who the tax officer believes on reasonable grounds has committed an offence under a tax law; and
  - (e) use reasonable force for the purposes of the preceding paragraphs including by way of breaking into any premises, place or asset that may reasonably contain evidence referred to in paragraph (a).
- (4) Upon restraining an asset under subsection (3), the tax officer shall-
- (a) serve a written notice on the possessor of the asset and, where there is more than one possessor, service on a single possessor is sufficient; or
  - (b) where no possessor is available, leave the notice at the premises or place where the restraining takes place.
- (5) The notice shall-
- (a) identify and list the assets restrained;
  - (b) state the assets have been restrained under this section and the reason for the restraint; and

(c) set out the terms for release, including any as to security required, and terms for disposal of any assets seized.

(6) A tax officer arresting a person shall immediately take that person to the nearest police station.

(7) A person shall be searched by another person of the same sex.

(8) A tax officer may exercise any of the powers granted by a magistrate under this section in conjunction with any other of his powers granted under this Act.

Search  
without  
warrant

**95.**-(1) An authorised officer may, without a warrant, exercise the powers referred under section 94 where-

(a) the owner or person in control of the premises consented in writing; or

(b) he is on reasonable grounds satisfied that-

(i) there may be an imminent removal or destruction of relevant material likely to be found on the premises;

(ii) the delay in obtaining a warrant would defeat the object of the search and seizure.

(2) The authorised officer shall, before carrying out the search, inform the owner or person in control of the premises-

(a) that the search is being conducted under this section; and

(b) the law or tax offence that is the basis for the search.

(3) The provisions of section 94(3) to (7) shall apply to a search to be conducted under this section.

Provision of  
Security

**96.** A Security provided by any person for the purposes of complying with any provision of a tax law shall not act as a defence in any proceeding for recovery of tax or with respect to an offence under that tax law or any other tax law.

Publication of  
offenders

**97.**-(1) The Commissioner General may publish in a newspaper or any media of wide circulation within the United Republic, a list of persons who-

- (a) have repeatedly failed to pay tax on time after been notified of his obligation to paytax by the Commissioner General;
  - (b) have been convicted of an offence under a tax law, where the time for appeal has expired; or
  - (c) had repeatedly such an offence compounded under section 92.
- (2) The list may specify-
- (a) the name and address of the person;
  - (b) the offence committed;
  - (c) the period during which the offence occurred;
  - (d) the amount of tax involved; and
  - (e) particulars of any fine or sentence imposed.

Regulations

**98.**-(1) The Minister may make regulations under any tax law for the better carrying into effect of the principles, purposes and provisions of that tax law.

(2) Regulations made under subsection (1) may relate to a tax law or tax laws.

Amendments  
by Minister

**99.** The Minister may, in consultation with the Commissioner General, by order published in the *Gazette*, amend, vary, add or replace any Schedule to this Act.

## PART XII TRANSITION AND SAVINGS PROVISIONS

Transition  
and Savings  
provisions

**100.**-(1) Subject to this section, the respective tax laws shall continue to apply for periods and events occurring before the date on which this Act comes into effect.

(2) All appointments made under the respective tax laws and subsisting at the date this Act comes into effect shall be deemed to be appointments made under this Act.

(3) Any international agreement made by the Government of the United Republic that is effective under the respective tax laws at the time this Act comes into effect shall continue to have effect under this Act.

(4) Regulations, rules, practice notes, rulings, orders and notices made under the respective tax laws and in force at the commencement of this Act shall continue to be in force as if they were made under this Act until such time as they are amended or revoked.

(5) All blank forms and documents used in relation to the respective tax laws may continue to be used under this Act and all references in those forms

and documents to provisions of and expressions appropriate to the prior law shall be deemed to refer to the corresponding provisions and expressions of this Act.

(6) Any appeal, prosecution or other proceedings commenced before this Act comes into operation shall continue and be disposed of as if this Act had not come into force.

(7) Any tax liability that arose before this Act comes into operation may be recovered by fresh proceedings under this Act, but without prejudice to any action already taken for the recovery of the tax.

(8) A reference in this Act to “this Act” or to a provision of “this Act” includes, where the context requires, a reference to the prior law or to a corresponding provision of the prior law, respectively.

PART XIII  
CONSEQUENTIAL AMENDMENTS

*(a) Sub Part I*

AMENDMENT OF THE TANZANIA REVENUE AUTHORITY  
ACT,  
CAP. 399

Construction  
Cap. 399

**101.** This Sub Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as the “principal Act”.

Repeal of  
section 6

**102.** Section 6 of the principal Act is repealed.

Amendment of  
section 7

**103.** Section 7 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) The system referred to in subsection (1) shall be for the purposes of the provisions of Part III (b) of the Tax Administration Act.”.

Amendment of  
section 8

**104.** Section 8 of the principal Act is amended by deleting subsection (2) and substituting for it the following-

“(2) The provisions of sections 21 of the Tax Administration Act which relates to official secrecy shall apply to this Act.”.

Amendment of the  
First Schedule

**105.** The principal Act is amended by revoking the First Schedule and replacing it with the following new Schedule-

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**“FIRST SCHEDULE**

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*(Made under section 5(1)(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, 2014
15. The Road Traffic Act, Cap.168.
16. Any other law authorising the Authority to administer or collect revenue.”.

*Sub Part II*

**AMENDMENT OF THE TAX REVENUE APPEALS ACT,  
CAP. 408**

Construction  
Cap. 408

**106.** This Sub Part shall be read as one with the Tax Revenue Appeals Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7A

**107.** Section 7A of the principal Act is amended by deleting the words “section 12 of this Act” and substituting for the words “Part VII of the Tax Administration Act”.

Repeal of  
sections 12, 13  
and 14  
Amendment of  
section 15

**108.** The principal Act is amended by repealing sections 12, 13 and 14.

**109.** Section 15(1) of the principal Act is amended:

- (a) in paragraph (b) (i) by deleting the figure “12” and substituting for it the figure “52”;
- (b) in paragraph (b) (ii) by deleting the phrase “subsection (4) of section 12” and substituting for it the phrase “subsection (3) of section 52.”

Amendment of  
section 16

**110.** Section 16 of the principal Act is amended by-

- (a) deleting subsection (1) and substituting for it the following-

“(1) Any person who is aggrieved by an objection decision of the Commissioner General made under the Tax Administration Act may appeal to the Board”

- (b) deleting subsection (2); and
- (c) deleting the phrase “section 12(3)” appearing in subsection (6) and substituting for them the phrase “section 51(5) of the Tax Administration Act”.
- (d) deleting the phrase “by the Board or, as the case may be, the Tribunal.”

Amendment of  
section 19

**111.** The principal Act is amended in section 19 by deleting the words “the liability of” appearing at the chapeau.



*Sub Part III*

## AMENDMENT OF THE INCOME TAX ACT, CAP. 332

Construction  
Cap. 332

**112.** This Sub Part shall be read as one with the Income Tax Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**113.** Section 3 of the principal Act is amended by deleting-

(a) the definition of the terms “adjusted assessment” and “assessment” and substituting for them the following new definitions:

“adjusted assessment” means an assessment adjusted in accordance with section 48 of the Tax Administration Act; and

“assessment” means an assessment made in terms of section 94 of this Act or sections 46, 47, 48 or 81 of the Tax Administration Act;”;

(b) the words “Commissioner of Income Tax” appearing in the definition of the term “Commissioner”, and substituting for them the designation “Commissioner General”;

- (c) the definition of the terms “document”, “Minister”, “notice of assessment”, “officer”, “penalty”, “Tanzania Revenue Authority”, “tax payable on assessment” and “Tax Identification Number”; and
- (d) the words “section 136” appearing in the definition of the term “service” and substituting for it the phrase “sections 32 and 33 of the Tax Administration Act”;

Amendment of  
section 15

**114.** The principal Act is amended in section 15(5) by deleting -

- (a) the phrase “section 96” appearing in paragraph (a) and substituting for them the phrase “section 48 of the Tax Administration Act”;
- (b) the phrase reference to the phrase “sections 99 and 100” appearing in paragraph (b)(i) and substituting for them the phrase “sections 75 and 76 of the Tax Administration Act”; and
- (c) by deleting the reference to section 101 appearing in paragraph (b)(ii) and substituting for it the phrase “section 79” of the Tax Administration Act.”

Amendment of  
section 21

**115.** Section 21 of the principal Act is amended by adding immediately after subsection (6), the following new subsection-

“(7) In this section, “generally accepted accounting principles” means the principles adopted by the National Board of Accountants and Auditors.”

Repeal of  
section 35

**116.** Section 35 of the principal Act is repealed.

Amendment of  
section 52

**117.** The principal Act is amended in section 52(5) by deleting the figure “116(5)” and substituting for it the words “66(5) of the Tax Administration Act”.

Amendment of  
section 64

**118.** The principal Act is amended in section 64(8)(b) by deleting the figure “131” and substituting for it the phrase “11 of the Tax Administration Act”.

Amendment of  
section 79

**119.** Section 79 of the principal Act is amended by deleting-

(a) paragraph (c), (d), (e), (f) and (g) of subsection (1) and substituting for them the following new paragraph:

“(c) in the case of income tax payable on an assessment under section 94, on the date by which the return of income must be filed;” and

(b) subsections (2) and (3).

Repeal of  
sections 80 and  
80A

**120.** Sections 80 and 80A of the principal Act are repealed.

Amendment of  
section 89

**121.** Section 89 of the principal Act is amended by deleting-

- (a) the figure “93” appearing in subsection (1) and substituting for it the words “39 of the Tax Administration Act”;
- (b) paragraph (b) of subsection (2) and substituting for it the following new paragraph-
  - “(c) be signed by the person and includes a declaration that, to the best of that person’s knowledge and belief, the estimate is full and true; and”
- (c) the figure “93” appearing in subsection (7(b)) and substituting for it the phrase “section 39 of the Tax Administration Act”.

Amendment of  
section 91

**122.** Section 91 of the principal Act is amended by deleting-

- (a) the figures “92, 93, 94 and 96” appearing in subsection (1) and substituting for them words “92 and 94 of this Act and sections 39 and 48 of the Tax Administration Act”;
- (b) paragraph (d)(ii) of subsection (2) and substituting for it the following-
  - “(ii) a person specified in section 37(2)(a) of the Tax Administration Act;”;
- (c) the figure “135(2)” appearing in paragraph (e)(ii) of subsection (2) and substituting for it the phrase “38(3) of the

Tax Administration Act”; and  
(d) subsection (3).

Amendment of  
section 94

**123.** Section 94 of the principal Act is amended by deleting the words “under this Act” appearing in subsection (6) and substituting for them the words “under subsections (3), (4) or (5)”.

Repeals

**124.** The following sections of the principal Act are repealed 93, 95 up to 127, 129 up to 140.

Revocation of  
the Fourth  
Schedule

**125.** The Fourth Schedule to the principal Act is revoked.

#### *Sub Part IV*

#### AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, CAP. 220

Construction  
Cap. 220

**126.** This Sub Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**127.** Section 3 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

““Commissioner” means the  
Commissioner General  
appointed under the Tanzania  
Revenue Authority Act;”.

Amendment of  
section 13

**128.** Section 13 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) In the discharge of duties under this Act, a road and fuel toll inspector shall have and exercise like powers granted under section 42 of the Tax Administration Act.”.

Amendment of  
section 14

**129.** Section 14 is repealed and replaced by the following new section-

“Prohibited  
conduct

**14.**-(1) A person shall not-

- (a) drive a vehicle through a toll station except by the route designated for the passage of that vehicle;
- (b) refuse to stop a vehicle at a toll station when requested to do so by the owner or operator of the station;
- (c) sell or offer for sale, in an area in which road and fuel tolls are paid upon purchase of fuel, any fuel in respect of which it is not required that any road and fuel toll be paid upon its

purchase; or

- (d) sell or offer for sale, in any area of Mainland Tanzania, any fuel upon the purchase of which road and fuel tolls are to be paid, without the road and fuel toll payable in respect of it having been previously paid

(2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for the purposes of section 85 of the Tax Administration Act.”.

Repeal of  
section 15

**130.** Sections 15 of the principal Act is repealed.

*Sub Part V*

AMENDMENT OF THE FOREIGN VEHICLES TRANSIT  
CHARGES ACT, CAP. 84

Construction  
Cap. 84

**131.** This Sub Part shall be read as one with the Foreign Vehicles Transit Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**132.** Section 2 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399  
 ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment of section 6

**133.** Section 6 of the principal Act is amended by-

(a) deleting subsection (1) and substituting for it the following new subsections -

“(1) The Commissioner shall be responsible for the administration and collection of the transit charges payable under this Act.

(2) The Commissioner may appoint public officers to be transit charge and assistant transit charge collectors.

(3) The transit charge and assistant transit charge collectors shall collect transit charges at every entry point and perform such other functions and duties as may be specified by the Commissioner for the purposes of this Act.”; and

(b) renumbering subsection (2) as subsection (4).

Amendment of section 8

**134.** Section 8 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) In the discharge of duties



under this Act, a transit charge inspector shall have and exercise like powers granted by section 42 of the Tax Administration Act.”.

Repeal of sections 9 and 10

**135.** The principal Act is amended by repealing sections 9 and 10.

Amendment of section 11

**136.** Section 11 of the principal Act is repealed and replaced with the following new section-

“Prohibited conduct

**11.-** (1) A person shall not-

(a) drive a foreign vehicle through an entry point except by the route designated for the passage of that vehicle; or

(b) refuse to stop a foreign vehicle at an entry point when requested to do so by a transit charge inspector.

(2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for the purposes of section 85 of the Tax Administration Act.”.

*Sub Part VI*AMENDMENT OF THE AIRPORT SERVICE CHARGES ACT,  
CAP. 365

Construction  
Cap 365

**137.** This Sub Part shall be read as one with the Airport Service Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7

**138.** Section 7 of the principal Act is amended by-

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- (a) deleting the designation “Commissioner for Value Added Tax” appearing in subsection (1) and substituting for them the designation “Commissioner General of the Tanzania Revenue Authority”;
- (b) deleting subsections (3), (4) and (5);
- (c) adding immediately after subsection (2) the following new subsection-

“(3) Any agent who fails to collect a charge as required by subsections (1) and (2) shall be required to remit to the Commissioner General the amount that should have been collected from the passenger.”.

Amendment of  
section 8

**139.** The principal Act is amended in section 8 by deleting subsection (2).

Repeal of  
sections 10, 10A  
and 11

**140.** Sections 10, 10A and 11 of the principal Act are repealed.

*Sub Part VII*AMENDMENT OF THE PORT SERVICE CHARGES ACT,  
CAP. 264

Construction  
Cap. 264

**141.** This Sub Part shall be read as one with the Port Service Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7

**142.** Section 7 of the principal Act is amended by-

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- (a) deleting the phrase “Commissioner of the Value Added Tax (VAT)” appearing in subsection (2) and substituting for them the phrase “Commissioner General of the Tanzania Revenue Authority”;
- (b) deleting subsections (3), (4), (5), (6) and (7); and
- (c) adding immediately after subsection (2), the following new subsection-

“(3) Any agent who fails to collect a charge as required by subsection

(1) shall be required to remit to the Commissioner General the amount that would have been collected from the passenger.”.

Repeal of  
sections 10, 10A  
and 11

**143.** Sections 10, 10A and 11 of the principal Act are repealed.

*Sub Part VIII*

## AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING ACT, CAP. 82

Construction  
Cap. 82

**144.** This Sub Part shall be read as one with the Vocational Education and Training Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**145.** Section 2 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Cap.399

Amendment of  
section 16

**146.** Section 16 of the principal Act is repealed and replaced with the following-

“Returns  
and time for  
payment of  
levy

**16.-(1)** Every employer shall file with the Commissioner on or before the seventh day of each month a return setting out the total gross monthly emoluments payable by the employer to employees in respect of the preceding month and the levy payable with respect thereto.

(2) The employer shall pay to the Commissioner the levy that is due with respect to

those emoluments on the date specified under subsection (1)”.

Repeal of sections 17, 18 and 20

**147.** Sections 17, 18 and 20 of the principal Act are repealed.

Amendment of section 21

**148.** The principal Act is amended in section 21 by deleting subsection (1).

*Sub Part IX*

**AMENDMENT OF THE MOTOR VEHICLE (TAX ON REGISTRATION AND TRANSFER) ACT, CAP. 124**

Construction Cap. 124

**149.** This Sub Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the “principal Act”.

Amendment of section 2

**150.** Section 2 of the principal Act is amended by deleting -

(a) the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399                      ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;” and

(b) subsection (3).

Amendment of section 5                      **151.** Section 5 of the principal Act is amended by deleting subsections (3), (5), (6) and (7).

Amendment of section 9                      **152.** Section 9 of the principal Act is amended by deleting subsection (2).

Repeal of sections 12 and 15                      **153.** Sections 12 and 15 of the principal Act are repealed.

Amendment of section 16                      **154.** Section 16 of the principal Act is repealed and replaced with the following new section-

Forfeiture                      **16.** Where a person is convicted of an offence under the Tax Administration Act with respect to tax payable under this Act, the court may in addition to any tax, penalty or fine imposed if the offence involves willful non-payment or evasion of tax, may order that the motor vehicle in relation to which the tax was not paid or was evaded be forfeited to the United Republic.

Repeal of sections 17,18, 19 and 21                      **155.** Sections 17, 18, 19 and 21 of the principal Act are repealed.

*Sub Part X*

## AMENDMENT OF THE GAMING ACT, CAP. 41

Construction  
Cap. 41

**156.** This Sub Part shall be read as one with the Gaming Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**157.** Section 3 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399 ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment of  
section 31

**158.** Section 31 of the principal Act is amended by deleting subsection (6).

Repeal of section  
35

**159.** Sections 35 of the principal Act is repealed.

*Sub Part XI*

## AMENDMENT OF THE STAMP DUTY ACT, CAP. 189

Construction  
Cap. 189

**160.** This Sub Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 14

**161.** Section 14 of the principal Act is repealed and replaced with the following new provision-

	<p>“Moneys due under composition agreement to be Government debt</p>	<p><b>14.</b> Any sum of money due under a composition agreement, or an order under section 13 whether by way of compounded duty, additional compounded duty or penalty shall be a debt due to the United Republic and recovered as duty or tax under the provisions of this Act or the Tax Administration Act.”.</p>
<p>Amendment of section 53</p>		<p><b>162.</b> Section 53 of the principal Act is amended by adding immediately after the words “this Act”, the phrase “or the Tax Administration Act”.</p>
<p>Repeal of section 58</p>		<p><b>163.</b> Section 58 of the principal Act is repealed.</p>
<p>Addition of section 66A</p>		<p><b>164.</b> The principal Act is amended by adding immediately after section 66 the following new section-</p>
	<p>“Application of allowance</p>	<p><b>66A.</b> Where a person is granted an allowance under this Part, the Commissioner General may direct that, the allowance be applied in reduction of any tax due payable by the person under any tax law.”</p>



Amendment of  
section 72

**165.** The principal Act is amended in section 72 by deleting the designation “A Stamp Duty Officer” appearing in subsection (5) and substituting for them the designation “the Commissioner General”.

*Sub Part XII*

AMENDMENT OF THE EXCISE (MANAGEMENT AND  
TARIFF) ACT, CAP. 147

Construction  
Cap. 147

**166.** This Sub Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**167.** Section 2 of the principal Act is amended-

- (a) in subsection (1), by-
  - (i) deleting the definition of the terms “Commissioner General”, “Excise and the Excise”, and “officer” and substituting for them the following new definitions in their appropriate alphabetical order-

““Commissioner General”

means the  
Commissioner  
General appointed  
under the Tanzania  
Revenue Authority

Cap. 399

Act;” and  
“Excise” or “the  
Excise” means the Tanzania  
Revenue Authority  
established under the  
Tanzania Revenue  
Authority Act acting under  
the authority of this Act;”;

- (ii) adding in its appropriate  
alphabetical order the  
following new definition-

“customs law or the East  
African Customs and  
Transfer Tax  
Management Act shall  
be construed as  
referring to the East  
African Community  
Customs Management  
Act, and any  
regulations made under  
that Act;”.

- (iii) adding immediately  
after the words “this  
Act” appearing in the  
definition of the term  
“regulations”, the phrase  
“or under the Tax  
Administration Act”;  
and

- (b) by deleting subsection (2).

Repeal of various sections

**168.** The following sections of the principal Act are repealed-

3,7, 56, 57, 58, 66, 73, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84, 85, 86, 87, 88, 89, 90, 99, 101, 103, 104, 108, 109, 110, 111, 112, 114, 137(5),138 and 144.

Addition of new section 76A

**169.** The principal Act is amended by adding the following new section-

“Proof in proceedings

**76A.** In any proceedings for a breach of this Act, the onus of proving that-

- (a) the place of manufacture of any excisable goods;
- (b) any spirits in respect of which duty has been remitted for a particular purpose, have been used for that purpose;
- (c) the lawful manufacture, removal, conveyance or exportation of any excisable goods;
- (d) any materials or plant have been unlawfully seized; and
- (e) a certificate of an analyst or chemist in the employment of the United Republic is inaccurate in any respect,

is on the person against whom proceedings have been commenced or person claiming for goods or things which were seized.”.

Amendment of section 127

**170.** Section 127 of the principal Act is amended by adding immediately after the words “this Act” appearing in paragraph (a) the phrase “or the Tax Administration Act”.

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**SCHEDULES**

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**FIRST SCHEDULE**

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*(Under section 3)*

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**TAX RETURNS AND ASSESSMENTS**

- Tax Returns      1. The following are tax returns for the purposes of this Act:
- (a) In relation to income tax-
    - (i) a statement of tax withheld or treated as withheld filed under section 84 of the Income Tax Act;
    - (ii) a statement of estimated tax payable filed under section 89 of the Income Tax Act; and
    - (iii) a return of income filed under section 91 of the Income Tax Act;
  - (b) in relation to Value Added Tax, a return filed under section 26 of the Value added Tax Act;
  - (c) in relation to Vocational Education and Training Levy, a return filed under section 16 of the Vocational Education and Training Act;
  - (d) in relation to Gaming tax, are turn filed under section 31 of the Gaing Act, and
  - (e) in relation to Excise Duty, a return filed under section 137 of the Excise (Management and Tariff) Act.
- Assesements      2.-(1) For the purposes of this Act, “assessment” includes-
- (a) in relation to income tax, an assessment made under section 94 of the Income Tax;
  - (b) in relation to the taxes referred to in paragraphs 1(b) to (f), an assessment made under paragraph 3 of this Schedule in respect of the obligation to file a tax return;

- (c) in relation to gaming tax, a demand notice of the Board made under section 31 of the Gaming Act;
- (d) in relation to stamp duty, a note, certificate, decision or requirement of a Stamp Duty Officer under section 23,24, 44 or 50 of the Stamp Duty Act; and
- (e) in relation to this act, an assessment made under sections 55 (jeopardy assessment), 56 (adjusted assessment) or 88 (interest and penalty assesment) of this Act.

(2) The Commissioner General may exercise all powers under this Act with respect to any assessment (including a self-assessment), including powers under Part VI of this Act.

Self-  
Assessments

3.-(1) Where a person files a tax return in accordance with an obligation to which this paragraph applies, an assessment is treated as made on the due date for filing the tax return.

(2) The assessment is in an amount equal to the net amount of tax due, if any, as shown in the tax return.

(3) An “obligation to which this paragraph applies” means an obligation to file a tax return in accordance with the provisions referred to in paragraphs 1(b) to (f).

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**SECOND SCHEDULE**

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*(Under section 4 (3))*

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**CURRENCY POINT**

I currency point equals to 15,000/=Tanzania Shillings.

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**THIRD SCHEDULE**

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*(Under section 24(2) and (4))*

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**TRANSACTIONS FOR WHICH TAXPAYER IDENTIFICATION NUMBER  
IS REQUIRED**

INSTITUTION	PURPOSE OF TRANSACTIONS
Commissioner General of the Tax Authority	New registrations under the Value Added Tax Act. Importation of goods; customs clearing and forwarding.
	Registration of ownership or transfer of vehicles under the Road Traffic Act.
	Licensing of motor vehicles under the Transport Licensing Act.
Commissioner for Lands	Registration of title upon transfer of ownership.
Central and Local Government	Trade licence

Business Registration and Licensing Authority	New registrations
Registrar of Patents and Trade Service Marks	New registrations
Ministry of Industry and Trade	Trade licensing and industrial licensing
Ministry of Natural Resources and Tourism	Licensing
Ministry of Energy and Minerals	Licensing
All Government Ministries, Government Agencies, Local Government Authorities, Financial Institutions, Cooperative Societies and Public Bodies	All contracts, including contract of supply of goods and services

Passed in the National Assembly on the 26<sup>th</sup> March, 2015.

THOMAS D. KASHILILAH  
*Clerk of the National Assembly*



**SHERIA YA USIMAMIZI WA KODI YA MWAKA 2015**

**MPANGILIO WA SEHEMU**

**SEHEMU YA KWANZA  
MASHARTI YA UTANGULIZI**

1. Jina na tarehe ya kuanza kutumika kwa Sheria.
2. Matumizi.
3. Tafsiri.
4. Thamani ya fedha.

**SEHEMU YA PILI  
SHERIA ZA KODI NA TAFSIRI ZAKE**

*(a) Sheria za Kodi*

5. Mamlaka ya Kamishna Mkuu na Maafisa wa kodi.
6. Uhusiano na Sheria za ushuru wa forodha.
7. Mikataba ya kimataifa.
8. Mifumo ya upatikanaji wa faida za kodi/ ambayo hayajafikia wakati wa kulipwa.

*(b) Tafsiri ya Sheria za Kodi*

9. Utoaji wa taarifa ya ufafanuzi wa kodi.
10. Kufutwa kwa taarifa ya ufafanuzi wa kodi.
11. Uamuzi kuhusiana na namna ambavyo kodi itatumika kuhusiana na mfumo au mazingira maalum.
12. Kukataliwa kwa maombi ya uamuzi kuhusiana na namna ambavyo kodi itatumika chini mfumo au mazingira maalum.
13. Utolewaji uamuzi kuhusiana na namna ambavyo kodi itatumika chini mfumo au mazingira maalum.

- 
14. Kufutwa kwa uamuzi kuhusiana na namna mbavyo kodi itatumika chini ya mfumo au mazingira maalum.

SEHEMU YA TATU  
MAMLAKA YA MAPATO, WALIPA KODI NA  
WATAALAM WAELEKEZI WA KODI

*(a) Mamlaka ya Mapato*

15. Usimamizi wa sheria za kodi  
16. Uidhinishaji wa Maafisa wa kodi  
17. Utambulisho wa maafisa kodi au maafisa waidhiniwa.  
18. Wataalam.  
19. Msaada wa maafisa wa taasisi za umma.  
20. Malipo kwa utekelezaji wa sheria za kodi.  
21. Utunzaji siri.  
22. Maombi kwa ajili Nambari ya utambulisho ya Mlipa kodi.  
23. Utolewaji wa Nambari ya Utambulisho.  
24. Matumizi ya Nambari ya Mlipa kodi.  
25. Ufutaji, ubadilishaji na marekebisho ya Nambari ya Utambulisho wa Mlipa kodi.  
26. Haki ya taarifa.  
27. Haki ya kuwakilishwa.

*(b) Wataalam Waelekezi*

28. Usajili na usimamizi wa wataalam waelekezi.

SEHEMU YA NNE  
MAWASILIANO RASMI NA NYARAKA

29. Lugha rasmi.

30. Fomu na taarifa.
31. Nyaraka zilizoidhinishwa na zilizo na dosari.
32. Nyaraka za maandishi zilizowasilishwa kwa Kamishna Mkuu.
33. Nyaraka za maandishi zinazotolewa na Kamishna Mkuu.
34. Mfumo wa nyaraka wa kielektroniki.

SEHEMU YA TANO

UTUNZAJI WA NYARAKA NA UTOAJI WA TAARIFA

*(a) Utunzaji wa Nyaraka*

35. Utunzaji wa nyaraka.
36. Matumizi ya mashine za kodi za kielektroniki.

*(b) Utoaji wa Taarifa Mara kwa Mara*

37. Marejesho yaa kodi.
38. Msaada katika maandalizi ya marejesho.
39. Uongezaji wa muda wa kuwasilisha marejesho ya kodi.
40. Kushindwa kuwasilisha marejesho ya kodi kwa muda.
41. Marekebisho ya marejesho ya kodi na taarifa nyingine.

*(c) Upatikanaji wa Taarifa za Rasilimali*

42. Upatikanaji wa taarifa na rasilimali.
43. Haki na wajibu wa mmiliki.
44. Notisi ya kupata taarifa.
45. Ukaguzi wa hesabu za kodi au uchunguzi.

SEHEMU YA SITA

WAJIBU WA MSINGI WA KULIPA KODI

46. Makadirio na makadirio binafsi.
47. Makadirio ya dharura.
48. Makadirio yaliyofanyiwa marekebisho.

49. Taarifa ya makadirio.

**SEHEMU YA SABA  
UTATUZI WA MIGOGORO**

50. Uamuzi kuhusiana na kodi.  
51. Kupinga uamuzi wa kodi.  
52. Uamuzi kuhusiana na pingamizi.  
53. Rufaa dhidi ya maamuzi ya pingamizi.

**SEHEMU YA NANE  
MALIPO NA MAREJESHO YA KODI**

*(a) Malipo ya Mara kwa Mara ya Kodi*

54. Muda wa kulipa kodi.  
55. Uongezaji muda wa kulipa kodi.  
56. Namna na sehemu ya kulipia kodi.  
57. Namna ya kulipa kodi.  
58. Akaunti za malipo ya kodi za mlipa kodi.  
59. Kesi kuhusiana na kodi ambayo haijalipwa.  
60. Dhamana ya kodi (Karadha ya kodi).  
61. Mauzo ya mali iliyokamatwa .  
62. Mauzo ya mali iliyowekewa tozo.  
63. Kumzuia mtu.  
64. Kuzuia mali.

*(b) Utwaaji toka kwa mtu wa Tatu*

65. Wajibu wa meneja wa asasi.  
66. Mpokeaji wa mali.  
67. Mdaiwa na mdhamini wa mlipakodi.

- 68. Utekelezaji wa taarifa au karadha.
- 69. Wakala watu wasio wakazi.

**SEHEMU YA TISA**  
**MALIPO NA MAREJESHO YA KODI**

- 70. Malipo.
- 71. Maombi kwa ajili ya marejesho ya kodi.
- 72. Uamuzi kuhusiana na maombi.
- 73. Malipo kwa marejesho ya kodi.
- 74. Ushuru mdogo au uliolipwa kwa makosa.

**SEHEMU YA KUMI**  
**RIBA, ADHABU NA MAKOSA**

*(a) Riba*

- 75. Riba kwa makadirio madogo ya kodi inayotakiwa kulipwa
- 76. Riba kwa kushindwa kulipa kodi

*(b) Adhabu*

- 77. Adhabu kwa kushindwa kutunza kumbukumbu.
- 78. Adhabu kwa kushindwa kuwasilisha marejesho.
- 79. Adhabu kwa kutoa taarifa ya uongo au ya kupotosha.
- 80. Adhabu kwa kusaidia na kushinikiza.

*(c) Ukadiriaji wa Riba na Adhabu*

- 81. Makadirio ya riba na adhabu.

*(d) Makosa*

- 82. Kosa la kushindwa kutekeleza matakwa ya sheria ya kodi.
- 83. Kosa la kushindwa kulipa kodi.
- 84. Kosa la kufanya au kutumia nyaraka au taarifa ya uongo au ya kupotosha.

85. Kosa la kumzuia msimamizi wa kodi.
86. Kosa la kushindwa kutumia mashine za kodi.
87. Makosa yanayotendwa na muidhiniwa na asiyeidhinishwa.
88. Makosa yanayofanywa na makampuni.
89. Kosa la kusaidia au kushinikiza.
90. Makosa chini ya Kodi ya Ongezeko la Thamani.
91. Makosa kuhusiana na usharu wa stempu.
92. Malipo ya faini kwa ridhaa.

**SEHEMU YA KUMI NA MOJA  
MASHAURI YA KODI**

93. Mashauri mbalimbali.
94. Mamlaka ya kupekua, kukamata au kutia mbaroni.
95. Upekuzi bila hati.
96. Dhamana kutokuwa kinga.
97. Kutangazwa kwa wakosaji.
98. Kanuni.
99. Marekebisho yanayofanywa na Waziri.

**SEHEMU YA KUMI NA MBILI  
MASHARTI YA MPITO NA MASHARTI YANAYOENDELEA**

100. Masharti ya mpito na yaliyohifadhiwa.

**SEHEMU YA KUMI NA TATU MAREKEBISHO  
YATOKANAYO**

**MAJEDWALI**

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## JAMHURI YA MUUNGANO WA TANZANIA



NA.10 YA 2015

NAKUBALI,  
JAKAYA MRISHO KIKWETE*Rais*

11 Mei, 2015

**Sheria kwa ajili ya kuweka pamoja masharti kuhusu usimamizi wa kodi kwa lengo la kuimarisha usimamizi wa kodi na utekelezaji wa sheria za kodi zinazosimamiwa na Mamlaka ya Mapato Tanzania; kuweka mfumo wa thamani ya fedha unaozingatia mabadiliko ya thamani ya fedha na kuweka masharti yanahusiana na hayo.**

**IMETUNGWA** na Bunge la Jamhuri ya Muungano.

SEHEMU YA KWANZA  
MASHARTI YA UTANGULIZI

Jina na tarehe  
ya kuanza  
kutumika kwa  
Sheria

**1.-(1)** Sheria hii itaitwa Sheria ya Usimamizi wa Kodi ya mwaka 2015 na itanza kutumika kwa tarehe ambayo Waziri, kwa Tangazo litakalochapishwa kwenye *Gazeti la Serikali*, atateua.

Matumizi	<p><b>2.</b> Sheria hii itatumika Tanzania Bara, na Tanzania Zanzibar kwa Sheria zinazohusu usimamizi wa kodi ambazo zinatumiwa kwa pande zote mbili za Muungano.</p>
Tafsiri	<p><b>3.</b>-(1) Masharti ya Sheria hii kwa utekelezaji bora wa madhumuni ya Sheria hii, itazihusu sheria zote za kodi.</p> <p>(2) Msamiati wowote ambao hautatafsiriwa katika Sheria hii, kwa kadri utakavyokuwa ulazima katika kutekeleza sheria hii, utakuwa na maana sawa na iliyotolewa katika Sheria husika.</p> <p>(3) Kakika Sheria hii, isipokuwa kama muktadha utahitaji vinginevyo-</p> <p>“makadirio ya kodi yaliyorekebisha” maana yake ni nimakadirio ya kodi yaliyobainishwa kwenye kifungu cha 48;</p> <p>“makubaliano” maana yake ni kitendo, mkataba, makubaliano, mtiririko wa matukio, shughuli, ahadi, maelewano, muamala au shughuli inayomhusisha mtu zaidi ya mmoja,, inajumuisha sehemu ya makubaliano;</p> <p>“makadirio ya kodi” maana yake ni ukokotoaji wa kiasi cha kodi unaofanywa na Kamishna Mkuu chini ya sheria ya kodi au kwa mtu amefanya tathmini mwenyewe na inajumuisha masuala yaliyoainishwa kwenye Jedwali la Pili la Sheria hii;</p>
Sura ya 399	<p>“Mamlaka” maana yake ni Mamlaka ya Mapato Tanzania iliyoanzishwa chini ya Sheria ya Mapato Tanzania;</p>



- “afisa muidhiniwa” maana yake ni afisa wa Mamlaka anayeshughulikia masuala yanayohusu sheria za kodi na ambaye ameidhinishwa kwa maandishi kutekeleza majukumu maalum kuhusiana na sheria yoyote ya kodi;
- Sura ya 408 “Bodi” maana yake ni ni Bodi ya Rufaa za Kodi ya Mapato iliyoundwa chini ya Sheria ya Rufaa za Kodi ya Mapato;
- Sura 399 “Kamishna Mkuu” maana yake ni Kamishna Mkuu aliyeteuliwa kwa mujibu wa Sheria ya Mamlaka ya Mapato;
- “mali inayomilikiwa na mlipakodi iliyowekwa dhamana” maana yake ni mali inayoshilikiwa na wakala wa ukusanyaji kodi kwa mdhamana chini ya kifungu cha 60 au mali iliyowekwa kwenye dhamana chini ya kifungu cha 61;
- “uamuzi wa kodi” maana yake ni uamuzi wa Kamishna Mkuu kuhusiana na masuala ya kodi yanayowasilishwa na kundi la watu walio na maslahi sawa;
- “gharama za tozo na mauzo” kuhusiana na mali, maana yake ni gharama aliyoingia au ataingia Kamishna Mkuu au wakala aliyeidhinishwa kuhusiana na-
- (a) Kubaini au kuwezesha kulipwa tozo kuhusiana na mali; au
  - (b) kutwaa, kushiklia na kuuza mali iliyo chini ya dhamana;
- Sheria Na.1  
ya mwaka  
2005 “sheria ya forodha” maana yake ni Sheria ya Usimamizi wa Forodha ya Jumuiya ya Afrika Mashariki;
- “thamani ya fedha” maana yake ni thamani iliyotajwa na sheria kuhusiana na kodi kwa madhumuni ya kuhifadhi thamani ya fedha dhidi ya mabadiliko ya thamani;

- “nyaraka” maana yake ni fomu za maandishi au za kielektroniki ambayo inajumuisha maelezo, tathmini, kitabu, cheti, hati ya madai, taarifa, kumbukumbu, marejeo ya kodi, au uamuzi;
- “jalada” kuhusiana na nyaraka, inajumuisha maingizo au utolewaji wa nyaraka ya maandishi au nyaraka ya kielektroniki;
- “kanuni za kiuhasibu zinazokubalika kwa ujumla” maana yake ni misingi ya kiuhasibu iliyoidhinishwa na Bodi ya Taifa ya Wahasibu na Wakaguzi;
- “mdhamini” maana yake ni mtu ambaye anamruhusu Kamishna Mkuu kuitumia dhamana kwa ajili ya malipo ya kodi au kulipwa na mlipakodi mwingine;
- “meneja” kuhusiana na kampuni yoyote, maana yake ni-
- (a) mshauri, mkurugenzi, meneja, mjumbe, afisa, au mtu mwingine anayeshiriki peke yake au pamoja na watu wengine kufanya uamuzi katika ngazi ya watendeji wakuu kwa niaba ya kampuni;
  - (b) mbia au mdhamini;
  - (c) mtu ambaye anachukuliwa kama meneja wa kampuni kwenye sheria nyingine ya kodi; na
  - (d) mtu ambaye maamuzi na maelekezo yake yanaigusa kampuni hiyo;
- “Waziri” maana yake ni Waziri mwenye dhamana ya masuala ya fedha;
- “uamuzi pingamizi” maana yake ni uamuzi kuhusiana na uamuzi ulitolewachini ya kifungu cha 52;
- “sheria nyingine za kodi” maana yake ni sheria nyingine za kodi mbali na Sheria hii zinazosimamiwa na Mamlaka ya Mapato Tanzania;

“mmiliki wa mali” inajumuisha mtu aliyepewa leseni chini ya Sheria ya Usimamizi wa Ushuru wa Bidhaa kuhusiana na umiliki wa mtambo, gari, mnyama au kitu kingine kinachotumika kwa ajili ya uzalishaji, uuzaji au usambazaji wa bidhaa zinazotozwa ushuru au kitu kingine chochote kilicho kwenye eneo linalotumiwa na mtu huyo kwa madhumuni hayo;

“mmiliki wa mali” inajumuisha-

- (a) kuhusiana na eneo au sehemu, maana yake ni mmiliki, meneja au mtu mwingine yeyote aliye kwenye maeneo au sehemu; na
- (b) kuhusiana na mali yoyote, maana yake ni mtu ambaye mali imekamatwa au kuchukuliwa kutoka kwake;

“uamuzi kwa suala binafsi” maana yake ni uamuzi wa Kamishna Mkuu kuhusiana na masuala ya kodi yaliyowasilishwa;

“kuzuia” inajumuisha kizuizini, kufungia, kuwekea alama, kuweka lakiri, kukamata, kunyang’anya au kuweka chini ya ulinzi;

“makadirio binafsi ya kodi” maana yake ni makadirio ya kodi yanayofanywa chini ya sheria ya kodi na mtu aliye na wajibu wa kuwasilisha marejeo ya kodi;

“kiwango kilichowekwa kisheria” maana yake ni kiwango cha punguzo la bei kilichoamuliwa na Benki Kuu ya Tanzania;

“kodi” kwa madhumuni ya usimamizi chini ya sheria hii, na inajumuisha kodi, tozo, ushuru, forodha adhabu na riba inayotolewa chini ya sheria ya kodi;

“manufaa ya kodi” kuhusiana na mtu maana yake ni faida anayopata mtu kwa-

- (a) kukwepa, kupunguza au kuchelewesha malipo ya deni la kodi;
- (b) kuongeza cha madai ya mtu ya marejesho ya kodi;

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Sheria Na. 1  
ya mwaka  
2005

- (c) kuepusha au kuzuia makusanyo ya kodi; na
- (d) kitendo kingine chochote ambacho kwa maoni ya Kamishna , kinaweza kusababisha punguzo kwenye deni la kodi linalodaiwa;
- “mdaiwa wa kodi” maana yake ni mtu ambaye anadaiwa kodi ya Serikali;
- “sheria ya kodi inajumuisha-
- (a) sheria iliyoainishwa kwenye Jedwali la Kwanza la Sheria ya Mamlaka ya Mapato Tanzania, isipokuwa haitajumuisha Sheria ya Usimamizi wa Forodha ya Jumuiya ya Afrika Mashariki;
- (b) sheria nyingine yoyote inayoweka masharti kuhusiana na Mamlaka ya Kusimaamia Kodi;
- (c) mkataba wowote wakimataifa uliofikiwa kwa mujibu wa kifungu cha 7; na
- (d) kanuni nyingine zozote zilizotungwa kwa mujibu wa kifungu cha 7 au zilizotungwa chini ya sheria yoyote iliyotajwa kwenye aya ya (a) au (b);
- “marejeo ya kodi” maana yake ni marejeo ya kodi yaliyotajwa kwenye Jedwali la Kwanza la Sheria hii;
- “afisa kodi” maana yake ni afisa wowote wa Mamlaka anayeshughulikia masuala ya kodi kuhusiana na sheria yoyote ya kodi;
- “mlipa kodi” ni mtu yeyote anayewajibika kulipa kodi;
- “pungufu ya kodi” maana yake ni kiwango cha malipo ya kodi ambacho, kwa maoni ya Kamishna Mkuu, yangesababisha maelezo yasiyo sahihi, kama yasingegundulika;
- “gari” inajumuisha aina yoyote ya chombo cha kusafirishia watu au bidhaa ardhini;
- “chombo” inajumuisha aina zote za vyombo vya majini vya usafiri wa watu na bidhaa;
- “wakala wa kodi ya zui” maana yake ni mtu anayewajibika kuzuia malipo ya kodi ;

Sura ya 332 “kodi ya zuio” maana yake ni kodi ya mapato ambayo inatakiwa kuzuiwa na wakala wa zuio la kodi kwa mujibu wa Divisheni ya II ya Sehemu ya VII ya Sheria ya Kodi ya Mapato.

Thamani ya fedha

4.-(1) Kiwango cha fedha kilichorejewa kwenye sheria husika ya kodi, kwa madhumuni ya kukuza usawa kwenye mfumo wa kodi na kuweka kinga dhidi ya athali za mfumuko wa bei, kitafafanuliwa kwa mujibu wa thamani halisi ya fedha.

(2) Mfumo wa thamani ya fedha utatumika kuhusiana na adhabu zilizoainishwa chini ya Sheria hii na sheria nyingine ya kodi.

(3) Thamani halisi ya fedha itakuwa kama ilivyoainishwa kwenye Jedwali la Pili la Sheria hii.

(4) Waziri anaweza, kwa amri itakayochapishwa kwenye Gazeti la Serikali kufanya marekebisho kwenye thamani ya fedha ili kuainisha mabadiliko yaliyopo kwenye orodha ya bei za walaji.

#### SEHEMU YA PILI SHERIA ZA KODI NA TAFSIRI ZAKE

##### (a) Sheria za Kodi

Mamlaka ya Kamishna Mkuu na Maafisa wa kodi.

5.-(1) Mamlaka ya Kamishna Mkuu, pamoja na mamlaka aliyonayo chini ya Sheria hii, yatatekelezwa kuhusiana na sheria nyingine yoyote ya kodi.

(2) Afisa wa kodi, katika kutekeleza majukumu yake chini ya Sheria hii, anaweza-

(a) kufanya kazi katika utekelezaji wa sheria moja ya kodi au zaidi kwa wakati mmoja; na

(b) kukusanya taarifa kwa madhumuni ya sheria yoyote ya kodi katika utekelezaji bora wa majukumu yake chini ya sheria mahususi ya kodi.

Uhusiano na  
Sheria za  
ushuru wa  
forodha

**6.**-(1) Endapo sheria ya forodha inatumika katika utozaji wa kodi ya ongezeko la thamani au ushuru wa bidhaa kwa bidhaa kuhusiana na bidhaa zinazolingizwa nchini au bidhaa zinazo safirishwa nje ya nchi na kuhusiana na masuala mengine kuhusiana na hayo, Sehemu za Kwanza, Pili, Tatu, Nne na Tano za Sheria hii zitatumika.

(2) Kamishna Mkuu, kwa kuzingatia masharti ya kifungu kidogo cha ( 3), na pale ambapo sheria ya kodi inaelezea kuhusu masharti fulani kuhusiana na usimamizi wa sheria za forodha, anaweza kutumia masharti ya sheria hii badala ya kutumia masharti ya sheria hiyo ya forodha.

(3) Kamishna Mkuu atatekeleza mamlaka yaliyotolewa katika kifungu kidogo cha (2) kwa namna isiyokinzana na sheria ya forodha.

(4) Masharti ya Sehemu ya Pili (b), Tatu na Saba ya Sheria hii, yatumika katika usimamizi wa sheri aya forodha, kwa kiasi kwamba yataendana na masharti ya sheria ya forodha.

Mikataba ya  
kimataifa

**7.**-(1) Masharti ya makubaliano ya kimataifa, ambayo Jamhuri ya Muungano ni mwanachama, kwa kiasi ambacho hayakinzani na masharti yoyote ya kodi, yatakuwa na nguvu zaidi ya masharti yaliyotolewa na sheria za kodi.

*(b) Tafsiri ya Sheria za Kodi*

Mifumo ya  
upatikanaji  
wa maslahi ya  
kodi ambayo  
hayajafikia  
wakati wa  
kulipwa

**8.**-(1) Bila ya kujali masharti yoyote yaliyotolewa na Sheria hii, iwapo Kamishna Mkuu anaridhika kuwa mfumo wowote, ulionauwezo wa kutoa manufaa ya kodi kwa mtu yeyote, imeridhiwa au unatekelezwa-

(a) kwa madhumuni pekee ya upatikanaji wa manufaa hayo kwa madhumuni pekee ya kibiashara; au

- (b) kwa njia au namna ambayo kwa kawaida isingetumika kwa shughuli halali za kibiashara au kwa njia au namna ya kutambua haki au wajibu ambao si kawaida kuwepo kwa watu wanaofanya shughuli wakiwa karibu,

Kamishna Mkuu anaweza kuamua kiwango kitakacholipwa kwa kila kodi inayotozwa na Sheria hii, kama kwamba mfumo huo haukufuatwa au kutekelezwa au kwa mazingira ya hali hiyo, anaona inafaa kwa ajili ya kuzuia au kupangwa kwa thamani ya maslahi ya kodi itarajiwe kupatikana kutokana na mfumo huo.

(2) Uamuzi uliotolewa chini ya kifungu kidogo cha (1) utachukuliwa kuwa ni tathmini ya kodi na masharti ya Sheria hii na masharti mengine ya sheria ya kodi kuhusiana na tathmini yatatumika ipasavyo.

(3) Katika kifungu hiki “madhumuni ya kibiashara inayoendeshwa kwa nia njema” haitajumuisha upatikanaji wa manufaa ya kodi.

Utoaji wa taarifa ya ufafanuzi wa kodi

**9.-**(1) Kamishna Mkuu, anaweza kutoa maelekezo ya utendaji kuhusiana na ufafanuzi wa kodi kwa lengo la kuhakikisha usimamizi wa sheria za kodi na kuweka muongozo kwa watu wanaathirika na sheria hizo.

(2) Taarifa kuhusiana na ufafanuzi wa kodi-

- (a) itatolewa kwa njia ya waraka;
- (b) itaeleza bayana kuwa yaraka hiyo ni taarifa ya ufafanuzi wa kodi;
- (c) itakuwa na namba na kichwa cha habari ambcho kupitia kwake itatambulika;
- (d) itaanza kutumika kuanzia tarehe iliyotajwa kwenye taarifa hiyo ya ufafanuzi wa kodi au kuanzia ya kutolewa kwake.

Kufutwa kwa taarifa ya ufafanuzi wa kodi

**10.**-(1) Kamishna Mkuu anaweza kufuta maelekezo ya utendaji yenye ufafanuzi wa kodi au sehemu yake.

(2) Kutungwa kwa Sheria au maelekezo ya utendaji yenye ufafanuzi wa kodi ambayo yanatofautiana na maelekezo ya kiutendaji yaliyopo yatahesabika kuwa yanafuta maelekezo ya kiutendaji kwa kiwango cha kutofuatiana huko.

Uamuzi kuhusiana na namna ambavyo kodi itatumika kuhusiana na mfumo au mazingira maalum

**11.**-(1) Kamishna Mkuu, kwa maombi yatakayo wasilishwa, anaweza kutoa uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana ambao utaelezea msimamo wa matumizi ya sheria ya kodi kuhusiana na makubaliano yanayopendekezwa kufikiwa-

(a) iwapo ni uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum; au

(b) iwapo ni uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana.

(2) Uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum na uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana unaweza kuzingatia mazingira mbalimbali au sheria mbalimbali za kodi.

(3) Endapo Kamishna Mkuu anatoa uamuzi kuhusiana na namna ambavyo kodi itatumika chini mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana kuhusiana na maombi au mtu aliye katika kundi liliainishwa, uamuzi huo utamfunga Kamishna Mkuu.

(4) Uamuzi uliotolewa chini ya kifungu hiki kitakuwa na nguvu-



- 
- (a) iwapo kabla ya matumizi, mwombaji anawasilisha-
- (i) taarifa kamili na ya kweli kuhusiana na vipengele vyote vya makubaliano ambayo uamuzi huo unamhusu;
  - (ii) mwenendo wa makubaliano kuhusiana na mambo yote ya msingi yaliyoainishwa kwenye uamuzi;
- (b) kuanzia tarehe uliyotolewa kwa kipindi kilicho ainishwa kwenye uamuzi huo.
- (5) Uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana hautamfunga Kamishna Mkuu kuhusiana na mtu yeyote mbali na mwombaji au watu walio kwenye kundi maalum.
- (6) Mtu hatapinga uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, isipokuwa kwa pingamizi kuhusiana na uamuzi wa kodi.
- (7) Kwa madhumuni ya kifungu hiki kundi la watu inajumuisha-
- (a) wanachama wa asasi/kampuni; na
  - (b) watu ambao, kwa maoni ya Kamishna Mkuu, wanaweza kutambulika katika matumizi ya masharti fulani ya sheria za kodi.

Kukataliwa  
kwa maombi  
ya uamuzi  
kuhusiana na  
namna  
ambavyo  
kodi  
itatumika  
chini mfumo  
au mazingira  
maalum

**12.-(1)** Kamishna Mkuu anaweza kukataa maombi ya uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana iwapo-

(a) ni uamuzi kuhusiana na namna ambavyo kodi itatumika chini mfumo au mazingira maalum-

(i) makubaliano yamezingatiwa kwenye uamuzi wa kodi; au

(ii) Kamishna Mkuu ametoa maoni kuhusu uchunguzi kuhusiana na masuala ya kikodi ya mwombaji ambayo yanajumuisha makubaliano au kabla ya kuwasilishwa kwa maombi, na anamtaarifu mwombaji kwa maandishi kuhusiana na kusudio hilo;

(b) Kamishna Mkuu ana maoni kuwa taarifa ya ufafanuzi wa kodi iliyopo inazingatia makubaliano;

(c) maombi hayana umuhimu au yanaubishani;

(d) makubaliano hayajatekelezwa na kuna sababu za msingi za kuamini kuwa hayatatekelezwa;

(e) maombi hayajatoa taarifa ya kumuwezesha Kamishna Mkuu kufanya uamuzi; au

(f) kwa maoni ya Kamishna Mkuu ingekuwa si ustaarabu kutekeleza maombi kwa kuzingatia rasilimali zinazohitajika kwa ajili ya

uitekelezaji na mambo mengine ambayo Kamishna Mkuu anaweza kuona yanafaa.

(2) Endapo ambapo Kamishna Mkuu anakataa kutoa uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, atamtaarifu mwombaji kwa maandishi sababu za kukataliwa huko.

Utolewaji  
uamuzi  
kuhusiana na  
namna  
ambavyo  
kodi  
itatumika  
chini mfumo  
au mazingira  
maalum

**13.-(1)** Kamishna Mkuu anaweza kutoa-

(a) uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum kwa mwombaji kupitia taarifa ya maandishi; au

(b) mazingira maamlum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana kwa mwombaji kupitia taarifa ya maandishi na kuweka uamuzi wazi kwa umma.

(2) Kamishna Mkuu, katika kutoa uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, anaweza kutilia kuzingatia tukio lolote litakalotokea siku za mbele au masuala mengine ambayo ataona yanapaswa kuzingatiwa.

(3) Uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana-

- (a) utaainisha masuala yaliyotolewa uamuzi, itatambua sheria za kodi, vipindi na mazingira ambayo uamuzi utatumika na fikra zingine zozote au mtazamo mwingine ambao unaweza kuathiri uamuzi huo;
- (b) iwapo ni uamuzi kuhusiana na namna ambavyo kodi itatumika chini mfumo au mazingira maalum, utamtambua mwombaji pamoja na kutaja Nambari yake ya Utambulisho ya Mlipakodi; na
- (c) iwapo ni uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, uamuzi huo hautaweka wazi utambulisho wa-
  - (i) mwombaji, isipokuwa kama mwombaji ameridhia kwa maandishi; au
  - (ii) Nambari ya Utambulisho ya Mlipakodi, wajumbe wa kundi au mtu mwingine aliyetambuliwa au kurejewa kwenye uamuzi, isipokuwa kwamba mwombaji anaweza kuidhinisha kwa maandishi kuwa utambulisho wake uwekwe wazi.

Kufutwa kwa uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mazingira maalum

**14.**-(1) Kamishna Mkuu anaweza, kwa taarifa ya maandishi, kufuta uamuzi kwa ujumla au sehemu yake kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira maalum au uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, au sehemu yake.

(2) Endapo uamuzi utafutwa kwa ujumla au kwasehemu chini ya kifungu kidogo cha (1) Kamishna

Mkuu-

- (a) iwapo ni uamuzi kuhusiana na namna ambavyo kodi itatumika chini ya mfumo au mazingira, atampa mwombaji taarifa ya kufutwa uamuzi huo; na

iwapo ni uamuzi wa wazi kuhusiana na kundi maalum la watu walio na maslahi yanayofanana, atawapa waombaji taarifa ya kufutwa huko na taarifa hiyo itawekwa wazi kwa umma.

SEHEMU YA TATU  
MAMLAKA YA MAPATO, WALIPA KODI NA WATAALAM  
WAELEKEZI WA KODI

*(a) Mamlaka ya Mapato*

Usimamizi  
wa sheria za  
kodi  
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**15.** Mamlaka ya Mapato itakuwa na wajibu wa kusimamia utekelezaji wa sheria za kodi kwa mujibu wa masharti ya Sheria ya Mamlaka ya Mapato Tanzania.

Uidhinishaji  
wa maafisa  
waidhiniwa

**16.**-(1) Kamishna Mkuu anaweza kukasimu madaraka yake kwa maafisa wa kodi chini ya kifungu cha 16 cha Sheria ya Mamlaka ya Mapato Tanzania kuhusiana na utekelezaji wa sheria za kodi.

(2) Kamishna Mkuu hatakasimu madaraka yake yaliyorejewa chini ya kifungu kidogo cha (1) kwa mtu yeyote aliyetajwa kwenye vifungu vya 18 na 19.

(3) Afisa wa kodi, kwenye mazingira fulani au iwapo afisa aliyeidhinishwa kutekeleza mamlaka hayo, anaweza kutekeleza mamlaka chini ya sheria ya kodi.

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(4) Kamishna wa Mapato aliyeteuliwa chini ya Sheria ya Mamlaka ya Mapato Tanzania na kupewa madaraka ya kusimamia sheria yoyote ya kodi, anaweza kutumia mamlaka hayo kwa-

- (a) kubadilisha adhabu kuwa ya papo kwa papo kwa makosa chini ya kifungu 92 pale ambapo mtu anakiri kosa;
- (b) kutoa msamaha wa adhabu na riba chini ya kifungu cha 70; au
- (c) kurejesha kodi kwa mujibu wa kifungu cha 73.

Utambulisho wa maafisa kodi au maafisa waidhiniwa

**17.-**(1) Mamlaka itatoa kadi ya utambulisho kwa kila afisa wa kodi au afisa aliyeidhinishwa kutekeleza majukumu chini ya Sheria hii.

(2) Kadi ya utambulisho itakuwa na nembo ya Mamlaka na picha yenye ukubwa wa stempu ya afisa wa kodi au afisa aliyeidhinishwa.

(3) Endapo ambapo afisa wa kodi au aliyeidhinishwa anatekeleza mamlaka au majukumu kwa madhumuni ya usimamizi wa sheria ya kodi, afisa huyo ata vaa na kuonesha kitambulisho chake pale atakapotakiwa kufanya hivyo na mwananchi wa kawaida.

(4) Endapo ambapo afisa au afisa aliyeidhinishwa atashindwa kuonyesha kitambulisho kama atakavyoombwa afisa huyo au afisa aliyeidhinishwa hatafanya kazi zozote chini ya sheria ya kodi na mtumishi wa umma yoyote anaweza kukataa kufanya kazi na afisa huyo.

Wataalam

**18.-** (1) Mamlaka inaweza kumtumia mtaalam kwa vigezo na masharti ambayo Kamishna Mkuu ataona inafaa, ili kuisaidia Mamlaka kutekeleza majukumu yake ipasavyo.

(2) Kamishna Mkuu atamsimamia mtaalam huyo.

(3) Mtu aliye na sababu za msingi za kukataa kushirikiana na mtaalam moja kwa moja, anaweza kukataa kushirikiana na mshauri huyo, lakini hatamzuia kufanya kazi zake.

(4) Endapo mtaalam anashirikishwa na kujulikana kwamba kushirikishwa kwake inawezekana ikaleta mgongano wa maslahi, mamlaka yaweza kusitisha ushirikishwaji wa mtalaam huyo baada ya kugundua mgongano huo wa maslahi.

(5) Mtu ambaye ana sababu za msingi kuamini kuwa mtaalam aliyeshirikishwa chini ya kifungu kidogo cha (1) ana mgongano wa kimaslahi, atawasilisha malalamiko yake kwa Kamishna Mkuu.

(6) Endapo ambapo malalamiko yamewasilishwa chini ya kifungu kidogo cha (5), Kamishna Mkuu, ndani ya siku saba kuanzia tarehe ya kupokelewa kwa malalamiko, atatoa uamuzi kuhusiana na malalamiko hayo.

Msaada wa  
maafisa wa  
taasisi za  
umma

**19.**-(1) Kamishna Mkuu anaweza kuomba afisa kutoka katika taasisi ya umma au kuilinda Mamlaka katika utekelezaji bora wa majukumu yake chini ya Sheria hii.

(2) Kamishna Mkuu atawasimamia maafisa waliorejewa chini ya kifungu kidogo cha (1) kwa kumsaidia katika utekelezaji wa majukumu yake.

Malipo kwa  
ajili ya  
kutekelezwa  
sheria za kodi

**20.**-(1) Mtu hatastahili isipokuwa kama imeelezwa ipasavyo katika sheria ya kodi, kupata malipo au kurejeshewa gharama kutoka kwa Mamlaka kwa utekelezaji wa masharti ya sheria za kodi.

(2) Kifungu kidogo cha (1) hakitatumika kwa malipo ya-

(a) afisa wa kodi;

(b) mtaalam au ofisa wa umma ambaye anaisaidia Mamlaka katika utekelezaji wa majukumu yake.

(3) Malipo kwa ajili ya watu waliorejewa katika kifungu kidogo cha (2) yataamuliwa kwa mujibu wa Sheria ya Mamlaka ya Mapato Tanzania.

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Utunzaji siri

**21.**-(1) Mtu ambaye ameajiriwa au aliajiriwa au kushirikishwa na Mamlaka kutoa msaada kwa Mamlaka, atatumza taarifa na nyaraka zote alizozipata, kutokana na ajira yake, kushirikishwa au zilizomfikia kuhusiana na sheria yoyote ya kodi, kwa usiri.

(2) Bila ya kujali masharti ya kifungu cha (1), mtu anaweza kutoa taarifa au nyaraka zilizorejewa katika kifungu kidogo cha (1) iwapo utoaji wa taarifa hiyo -

(a) unafanywa kwa mtu ambaye ni mwajiriwa au aliyeshirikishwa na Mamlaka na taarifa hiyo inahitajika kwa ajili ya utekelezaji wa ajira au shughuli;

(b) ni kwa madhumuni ya utekelezaji wa sheria ya kodi;

(c) iliyo idhinishwa na Kamishna Mkuu; au

(d) inatolewa mbele ya mahakana au baraza.

(3) Mtu anaweza kutoa taarifa na nyaraka zilizorejewa katika kifungu kidogo cha (1) kwa-



- (a) Waziri;
  - (b) kwa mtu yeyote aliyekatika utumishi wa Serikali ya Jamhuri ya Muungano wa Tanzania au Serikali ya Mapinduzi ya Zanzibar, kwenye idara ya ukusanyaji wa mapato au idara ya takwimu ambayo kwake utoaji wa taarifa hizo ni muhimu kwa ajili ya utekelezaji wa makujumu ya kazi ya mtu huyo.
  - (c) Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali au mtu yeyote aliyeidhinishwa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali iwapo utoaji wa taarifa hizo ni muhimu kwa ajili ya utekelezaji wa majukumu yake ya kiofisi; au
  - (d) mamlaka husika ya Serikali ya nchi nyingine ambayo Jamhuri ya Muungano imeingia katika makubaliano ya kimataifa, kwa kiwango kilichokubalika chini ya makubaliano hayo.
- (4) Kifungu hiki hakitatumika kwa taarifa iliyochapishwa na kutangazwa chini ya mkataba kifungu cha 97.
- (5) Kifungu hiki hakitazuia utolewaji wa taarifa kuhusiana na mlipakodi mahususi kwenda kwa mlipakodi anayehusika au idhini ya maandishi ya mlipa kodi au mtu mwingine.

*(b) Nambari ya Utambulisho ya Mlipakodi*

Maombi kwa  
ajili Nambari

**22.-(1)** Mtu anayetakiwa kulipa kodi kutokana na uendeshaji wa biashara au shughuli ya

ya  
Utambulisho  
ya Mlipakodi

uwekezaji,atafanya maombi kwa ajili ya kupatiwa Nambari ya Utambulisho wa Mlipakodi ndani ya siku kumi na tano kuanzia tarehe ya kuanza kuendesha biashara hiyo.

(2) Bila ya kujali masharti ya kifungu kidogo (1), Kamishna Mkuu anaweza kumtaka mtu yeyote kuomba kupatiwa Nambari ya Utambulisho wa Mlipakodi ndani ya kipindi ambacho Kamisha Mkuu atakaamua.

(3) Mtu anayemiliki Nambari ya Utambulisho wa Mlipakodi hataomba kupatiwa Nambari ya Utambulisho wa Mlipakodi nyingine.

(4) Maombi ya kupatiwa Nambari ya Utambulisho wa Mlipakodi yata-

- (a) kuwa katika fomu maalum iliyoainishwa;
- (b) ambatana na ushahidi wa maandishi kuhusu utambulisho wa muombaji; na
- (c) wasilishwa katika namna iliyoainishwa.

Utolewaji wa  
Nambari ya  
Utambulisho

**23.**-(1) Kamishna Mkuu anaweza, kwa madhumuni ya utambulisho na uhakiki, kwa upande wa maombi yaliyofanywa chini ya kifungu cha 22, atampatia mtu Nambari ya Utambulisho wa Mlipakodi.

(2) Nambari ya Utambulisho ya Mlipakodi haitahamishwa au kutumiwa na mtu mwingine.

(3) Mtu atamiliki Nambari ya Utambulisho wa Mlipakodi moja na atatumia Nambari ya Utambulisho wa Mlipakodi hiyo kwa madhumuni ya sheria zote za kodi.

(4) Kamishna hatatoa Nambari ya Utambulisho wa Mlipakodi kwa mtu isipokuwa kama ameridhika -

- (a) na utambulisho halisi wa muombaji;

(b) kwamba mwombaji huyo hana Nambari ya Utambulisho wa Mlipakodi.

(5) Endapo Kamishna Mkuu atakataa maombi kwa ajili ya kupatiwa Nambari ya Utambulisho wa Mlipakodi, atampa mwombaji taarifa ya kukataliwa huko ndani ya siku kumi na nne kuanzia tarehe ya kupokelewa kwa maombi.

Matumizi ya  
Nambari ya  
Mlipakodi

**24.**-(1) Mtu ambaye amepatiwa Nambari ya Utambulisho wa Mlipakodi na Mamlaka ataijumuisha nambari hiyo kwenye kila madai, taarifa, marejesho, maelezo au nyaraka nyingine zilizowasilishwa kwa Mamlaka au kutumika kwa madhumuni ya sheria ya kodi.

(2) Isipokuwa kama imeelekezwa vinginevyo na Kamishna Mkuu, taasisi iliyotajwa kwenye Jedwali la Tatu, wakati wa kuingia katika shughuli ya kibiashara na mtu yeyote kuhusiana na masuala yaliyoainishwa kwenye Jedwali, atamtaka mtu huyo kutoa Nambari yake ya Utambulisho wa Mlipakodi.

(3) Mtu anayekusudia kutekeleza mpango wowote uliofanyika chini ya kifungu kidogo cha (2), atawasilisha kwa taasisi hiyo hati ya Nambari ya Utambulisho wa Mlipakodi au nakala iliyothibitishwa kuwa nakala halisi ya Nambari ya Utambulisho wa Mlipakodi.

(4) Kamishna Mkuu anaweza kuitaka taasisi iliyotajwa kwenye Jedwali la Tatu kuwasilisha kwake taarifa ya maandishi kuhusiana na-

(a) thamani ya shughuli za biashara zilizoainishwa kwenye safu ya Pili ya Jedwali la Tatu inayoendeshwa na na taasisi

hiyo ndani ya kipindi kilichotajwa kwenye taarifa ya Kamishna Mkuu; na

(b) majina, anuani na Nambari ya Utambulisho wa mlipa kodi za watu ambao mipango hiyo itafanywa kuendesha biashara hiyo.

(5) Taasisi yoyote ambayo imetakiwa kutoa maelezo hayo taarifa chini ya kifungu kidogo cha (4), itatoa taarifa hiyo kwa Kamishna Mkuu ndani ya siku saba kuanzia tarehe ya kutolewa kwa taarifa hiyo.

(6) Taasisi au mtu anayeenda kinyume na kifungu hiki anafanya kosa.

Ufutaji,  
ubadilishaji  
na  
marekebisho  
ya Nambari  
ya  
Utambulisho  
wa Mlipakodi

**25.**-(1) Kamishna Mkuu atafuta Nambari ya Utambulisho wa Mlipakodi iwapo ataridhika kuwa-

(a) mwenye nambari ya utambulisho amefariki au iwapo ni kampuni, imefilisika;

(b) mtu aliyetajwa kwenye Nambari ya Utambulisho wa Mlipa kodi ni mtu hewa;

(c) utambulisho wa mtu anayemiliki cheti hicho ni tofuati na utambulisho wa mtu ambaye kwake cheti kilitolewa;

(d) mtu ambaye kwake Nambari ya Utambulisho wa Mlipa kodi imetolewa anamiliki nambari nyingine ya utambulisho wa mlipa kodi;

(e) kuna sababu za msingi zinazopelekea kuhalalisha kufutwa kwa Nambari ya Utambulisho wa Mlipa kodi.

(2) Mtu anayemiliki Nambari ya Utambulisho wa Mlipa kodi atamtaarifu Kamishna Mkuu kwa maandishi kuhusiana na mabadiliko yaliyofanyika kwenye cheti, ndani ya siku thelathini kuanzia tarehe ya kufanyika kwa

Nambari ya Utambulisho wa Mlipa kodi.

(3) Kamishna Mkuu anaweza, pasipo kufuta hati ya Nambari ya Utambulisho wa Mlipa kodi, kumpatia mtu huyo hati ya Nambari ya Utambulisho wa Mlipa kodi iliyorekebisha pale itakapohitaji.

Haki ya  
kupata taarifa

**26.** Mamlaka itampatia taarifa kwa kila mlipa kodi taarifa kuhusu nafasi ya mlipa kodi kwa mujibu wa masharti ya sheria husika ya kodi.

Haki ya  
kuwakilishwa

**27.**-(1) Mlipakodi-

(a) atakuwa na haki ya kuwakilishwa katika masuala ya kodi; na

(b) atamtaarifu Kamishna Mkuu, kwa maandishi, baada ya kumteua mwakilishi.

(2) Mamlaka haiwajibiki kuwasiliana na mlipa kodi kupitia kwa mwakilishi wa mlipa kodi.

*(c) Wataalam Waelekezi*

Usajili na  
usimamizi wa  
wataalam  
waelekezi

**28.** Waziri anaweza kutunga kanuni kwa ajili ya usajili na kufuta usajili wa wataalam waelekezi wa kodi na uendeshaji wa shughuli zao.

SEHEMU YA NNE  
MAWASILIANO RASMI NA NYARAKA

Lugha rasmi

**29.**-(1) Lugha rasmi kwa madhumuni ya usimamizi wa kodi zitakuwa ni na Lugha za Kiswahili na Kiingereza.

(2) Endapo mawasiliano yoyote au nyaraka ambazo ni muhimu kwa mlipa kodi kuhusu matumizi ya sheria ya kodi, si lugha rasmi, Kamishna Mkuu anaweza kumtaka mlipakodi kuwasilisha tafsiri rasmi ya mawasiliano yoyote au nyaraka hizo kwa maandishi.

Fomu na  
taarifa

**30.** Kamishna Mkuu anaweza kuainisha fomu zitakazotumika chini ya sheria ya kodi na atasababisha fomu hizo kupatikana kwenye ofisi za umma za Mamlaka na katika maeneo mengine na sehemu au aina nyingine ya mawasiliano kwa kadri atakayo ataamua.

Nyaraka  
zilizoidhini-  
shwa na  
zilizo na  
dosari

**31.**-(1) Nyaraka iliyotolewa na Kamishna Mkuu chini ya sheria ya kodi itakuwa imethibitishwa iwapo jina na cheo cha Kamishna Mkuu au afisa aliyeidhinishwa wa mamlaka-

(a) iwapo ni nyaraka ya karatasi, iliyochapishwa, wa kuchapishwa, kusainiwa na kupigwa muhuri; au

(b) iwapo ni nyaraka ya kielektroniki, iliyoingizwa kwenye nyaraka kwa njia ya sainsi ya kielektroniki.

(2) Tamko lililotolewa na mtu chini ya sheria ya kodi litakuwa imethibitishwa ipasavyo iwapo litasainiwa kwa madhumuni hayo na mtu huyo.

(3) Nyaraka iliyotolewa chini ya sheria ya kodi haitakuwa batili au kuwa na dosari iwapo-

(a) kimsingi inaendana na sheria ya kodi; na

(b) mtu ambaye nyaraka imeelekezwa kwake au inamhusu ametajwa kwenye nyaraka hiyo kwa mujibu wa maelewano ya pamoja.

(4) Endapo nyaraka imetolewa na Kamishna Mkuu chini ya sheria ya kodi ina dosari ambayo haihusiani na mgogoro wa tafsiri ya sheria au maelezo kumhusu mtu mahsus, Kamishna Mkuu anaweza kurekebisha nyaraka hiyo kwa madhumuni ya kurekebisha dosari hiyo.

Nyaraka zilizokwenye mfumo wa karatasi zilizowasilishwa kwa Kamishna Mkuu

**32.**-(1) Nyaraka iliyo kwenye mfumo wa karatasi itachukuliwa kuwa imewasilishwa kwa Kamishna Mkuu chini ya sheria ya kodi iwapo-

- (a) imewasilishwa kwenye ofisi za Mamlaka;
- (b) imetumwa kwa njia ya posta kwenda kwenye ofisi za Mamlaka; au
- (c) imetumwa kwenye sehemu nyingine yoyote ambayo Kamishna Mkuu ataelekeza.

(2) Nyaraka iliyorejewa kwenye kifungu kidogo cha (1) itachukuliwa kuwa imepokelewa na Kamishna Mkuu-

- (a) iwapo imetumwa kwa njia ya nukushi au njia ya kielekroniki muda ambao ujumbe ulitumwa;
- (b) iwapo imepelekwa kwa kumkabidhi afisa wa Mamlaka au kuiacha katika sehemu, muda ambao afisa alikabidhiwa au ambao nyaraka iliachwa kwenye sehemu hiyo
- (c) iwapo imepelekwa kwa njia ya kusajiliwa ya posta, katika muda ambao nyaraka iliwasilishwa au muda ambao mtu anataarifiwa kuwa nyaraka inamsubiri mtu huyo;
- (d) iwapo imetumwa kwa njia kya posta katika anwuani iliyo nje ya Jamhuri ya Muungano, siku kumi baada ya kupelekwa posta;

- (e) imetumwa kwa ya posta kutoka kwenye anwani iliyo nje ya Jamhuri ya Muungano, katika muda ambao nyaraka ingewasilishwa kikawaida kwa kupitia njia hiyo ya posta.

Nyaraka za karatasi zinazotolewa na Kamishna Mkuu

**33.**-(1) Nyaraka ya karatasi itachukuliwa kuwa imewasilishwa kwa mtu na Kamishna Mkuu chini ya sheria ya kodi iwapo-

- (a) imekabidhiwa kwa mtu au iwapo ni asasi na meneja wa asasi hiyo; au
- (b) imeachwa katika au imepelekwa kwa njia ya posta katika eneo la kawaida au sehemu ya mwisho ya makazi inayojulikana, biashara, ofisini, anwani ya posta au anwani nyingine ya mtu huyo ikijumuisha:
- (i) iwapo nyaraka imetumwa kwa njia ya posta iliyosajiliwa na mtu huyo amepewa taarifa kuwa nyaraka hiyo inasubiri kuchukuliwa na mtu huyo; au
- (ii) anwani iliyotajwa kwenye hati ya nambari ya utambulisho wa mlipakodi huyo.

(2) Nyaraka itachukuliwa kuwa imepokelewa katika mazingira yafuatayo-

- (a) iwapo imepelekwa kwa kumkabidhi mtu au kwa kuiacha katika sehemu au eneo, katika muda wa kumkabidhi mtu huyo au muda ambao iliachwa kwenye sehemu au eneo hilo;



- (b) iwapo imepelekwa kwa njia ya kusajiliwa ya posta, katika muda ambao nyaraka iliwasilishwa au muda ambao mtu anatarifiwa kuwa nyaraka inamsubiri mtu huyo;
- (c) iwapo imetumwa kwa njia ya posta katika anwani iliyo nje ya Jamhuri ya Muungano, siku kumi baada ya kupelekwa posta.
- (d) Iwapo uimetumwa kwa njia nyingine ya posta kwenda kwenye anwani iliyo nje ya Jamhuri ya Muungano, katika muda ambao nyaraka iliwasilishwa kikawaida kwa kupitia njia hiyo nyingine ya posta.

Mfumo wa  
kutuma  
nyaraka wa  
kielektroniki

**34.**-(1) Kamishna Mkuu anaweza kuanzisha na kuendesha mfumo wa kielektroniki wa uwasilishaji wa nyaraka.

(2) Nyaraka za kielektroniki itachukuliwa kuwa imewasilishwa na mtu na kupokelewa na Kamishna Mkuu chini ya sheria ya kodi iwapo nambari ya uidhinishwaji wa nyaraka hiyo imetolewa kwa kutumia nambari ya uidhinishwaji mtu huyo.

(3) Masharti ya kifungu kidogo cha (2) hayatumika kwa mtu ambaye amemthibitishia, kwa kiasi cha kumridhisha Kamishna Mkuu kuwa hakutuma nyaraka au nyaraka ilitumwa bila idhini yake.

(4) Nyaraka ya kielektroniki itachukuliwa kuwa imepelekwa mtu na Kamishna Mkuu chini ya sheria ya kodi wakati namba ya usajili ya nyaraka imetolewa na nyaraka hiyo inaweza kutumiwa kwa uthibitisho wa mtu huyo kwa kutumia nambari ya uthibitisho wa mtu huyo.

(5) Kamishna Mkuu anaweza kuidhinisha nyaraka iliyochapishwa kuchukuliwa kama nakala ya

nyaraka ya kielekitroniki iliyowasilishwa chini ya kifungu kidogo cha (3) au iliyowasilishwa hiki au iliyotolewa chini ya kifungu hiki.

(6) Mahakama au baraza litakubali nakala ya nyaraka iliyoidhinishwa chini ya kifungu kidogo cha (5) kuwa ushahidi wa mwisho wa yaliyomo kwenye nyaraka ya kiilektroniki, isipokuwa kama itathibitishwa vinginevyo.

SEHEMU YA TANO  
UTUNZAJI WA NYARAKA NA UTOAJI WA TAARIFA

*(a) Utunzaji wa Nyaraka*

Utunzaji wa  
nyaraka

**35.-(1)** Kila mtu anayetoza kodi au mtu anayewajibika kulipa kodi atatunza ndani ya Jamhuri ya Muungano wa Tanzania atatunza nyaraka katika mfumo wa karatasi au mfumo wa kielektroniki ambazo-

- (a) zinakuwa taarifa zitakazo tolewa au zitakazowasilishwa kwa Kamishna Mkuu chini ya Sheria ya kodi;
- (b) zitawezesha uamuzi sahihi wa kodi inayotakiwa kulipwa chini ya sheria yoyote ya kodi kutolewa; na
- (c) zitaainishwa na Kamishna Mkuu au na kanuni.

(2) Kila mtu anayetoza kodi au mtu anayewajibika kulipa kodi atawajibika kumbukumbu na mahesabu kwa kuzingatia misingi inayotambulika kiujumla kuhusaina na utunzaji wa mahesabu na matakwa ya sheria husika ya kodi.

(3) Nyaraka zilizorejewa katika vifungu vidogo vya (1) na (2) zitatunzwa kwa kipindi cha miaka mitano kuanzia tarehe husika au kwa kipindi kirefu zaidi kitakachotajwa kwenye sheria ya kodi.

(4) Iwapo mtu-

(a) anaweka pingamizi au anakata rufaa, nyaraka zote muhimu kuhusiana na suala lililo kwenye mgogoro zitahifadhiwa mpaka pale suala hilo litaamuliwa na maamuzi kutekelezwa;

(b) anafanya maombi kwa Kamishna Mkuu, Nyaraka zote zinazohusika na maombi zitahifadhiwa hadi hapo maombi hayo yatakapoamuliwa;

(c) anafanya maombi kwa ajili ya marejesho ya kodi, nyaraka zote muhimu kwa ajili ya ukokotoaji wa marejesho hayo zitahifadhiwa hadi hapo marejesho yatakapokamilika; na

(d) amepokea taarifa ya uchunguzi au ya ukaguzi wa mahesabu ya Kamishna Mkuu, nyaraka zote zitakazohusika na uchunguzi huo zitahifadhiwa hadi hapo Kamishna Mkuu atakapomjulisha mtu huyo kwa maandishi kuwa uchunguzi husika umekamilika.

(5) Kamishna Mkuu anaweza, kwa taarifa ya maandishi-

(a) kumuondolea mtu wajibu wa kutunza nyaraka au kupunguza muda ambao nyaraka zinatakiwa kutunzwa; na

(b) kumtaka mtu kutunza nyaraka kama ilivyoainishwa kwenye taarifa.

Matumizi ya  
mashine za  
kodi za  
kielektroniki

**36.**-(1) Mtu ambaye anauza bidhaa, anatoa huduma au anaepokea malipo kuhusiana na bidhaa zilizo uzwa au huduma zilizotolewa atatoa stakabadhi au ankara kwa kutumia mashine ya kodi ya kielektroniki.

(2) Bila ya kujali masharti ya kifungu kidogo cha (1), Kamishna Mkuu, anaweza kuchapisha kwenye *gazeti* linalouzwa maeneo mengi au kwa kutumia chombo cha habari, kutangaza orodha ya watu au kundi la watu wasiotakiwa kutumia mashine ya kielektroniki au kutumia stakabadhi ya kielektroniki au ankara.

(3) Mtu yeyote asiyehitajika kununua au kutumia mashine ya kodi ya kielektroniki atatoa stakabadhi ya kawaida.

(4) Mtu atakayetoa stakabadhi ya kawaida ataingiza au kusababisha kuingizwa taarifa zifuatazo-

- (a) tarehe ambayo malipo yalifanyika;
- (b) jina kamili na anuani ya mtu aliyeuza bidhaa au aliyetoa huduma;
- (c) maelezo kamili ya bidhaa zilizouzwa au huduma zilizotolewa na taarifa kuhusiana na ubora na thamani ya bidhaa au kiasi kilichotozwa kwa huduma zilizotolewa ;
- (d) jina kamili na anuani ya mtu ambaye ameuziwa bidhaa au ambaye amepewa huduma;
- (e) Nambari ya Utambulisho wa Mlipakodi na;
- (f) maelezo mengine yoyote ambayo Kamishna Mkuu anaweza kuainisha kwa kupitia tangazo.

*(b) Uwasilishaji wa Taarifa za Mara kwa Mara*

Marejesho ya  
kodi

**37.**–(1) Marejesho ya kodi yanayowasilishwa na mtu binafsi itaeleza kuwa marejesho yamekamilika na ni sahihi na yatasainiwa na mtu aliyeitengeneza.

(2) Marejesho ya kodi yatakayowasilishwa na asasi yatasainiwa na-

(a) iwapo ni marejesho ya kodi ya mapato, meneja wa kampuni pamoja na mkaguzi wa hesabu aliye katika utumishi wa umma aliyethibitishwa ambao watatoa tamko kuwa marejesho hayo yamekamilika na ni sahihi; na

(b) iwapo ni kuhusiana na kodi nyingi yoyote, meneja ambaye atatoa tamko kuwa marejesho hayo yamekamilika na ni sahihi.

(3) Iwapo-

(a) mtu anafilisika au kampuni inafungwa au inafilisika;

(b) Kamishna Kuu ana sababu za msingi za kuamini kuwa mtu huyo-

(i) anakaribia kuondoka nchini moja kwa moja;

(ii) anakusudia kuacha kuendesha shughuli ya kibiashara ndani ya Jamhuri ya Muungano; au

(iii) ametenda kosa chini ya sheria ya kodi; au

(c) mtu anashindwa kuweka kumbukumbu kama inavyotakiwa na Sheria hii,

Kamishna Mkuu anaweza kumtaka mtu huyo kuwasilisha marejesho ya kodi katika tarehe ya awali kabla ya tarehe ambayo alitakiwa kuwasilisha marejesho ya kodi.

(4) Masharti ya Kamishna Mkuu yatakuwa kwa maandishi na yatawasilishwa kwa mtu yakielezea kipindi au sehemu ya kipindi au jambo lingine linalohusiana na marejesho ya kodi pamoja na tarehe amabayo marejesho yaliwasilishwa.

Msaada  
katika  
maandalizi ya  
marejesho

**38.**-(1) Mtu ambaye anaandaa marejesho ya kodi au kiambatanisho cha marejesho ya kodi kwa niaba ya mtu mwingine, atasaini marejesho hayo au kiambatanisho akithibitisha kwamba-

- (a) amekagua nyaraka husika za huyo mtu mwingine aliyetajwa chini ya Sheria hii; na
- (b) kwa ufahamu wake, marejesho, au kiambatanisho chake vinaonyesha kuwa ni mtazamo sahihi wa mazingira sahihi na ya haki kwa namna yanavyohusika.

(2) Kifungu kidogo cha (1) hakitatumika kwa mwajiriwa wa mtu anayewajibika kuwasilisha marejesho.

(3) Iwapo mtu aliyeandaa marejesho ya kodi au kiambatanisho chake chini ya kifungu kidogo cha (1) hajaridhika na taarifa zilioko kwenye nyaraka husika na maandalizi ya marejesho au kiambatanisho chake, mtu huyo atawasilisha taarifa ya maandishi kwa mtu huyo mwingine itakayoelezea sababu za kutokuridhika kwake na atasaini marejesho hayo huku akiweka msisitizo kuwa saini hiyo ni kwa ajili ya maelezo hayo mengine.

Uongezaji  
kwa muda wa  
kuwasilisha  
marejesho ya  
kodi

**39.**-(1) Mtu anayewajibika kuwasilisha marejesho ya kodi kwa mujibu wa sheria ya kodi anaweza kumuomba Kamishna Mkuu nyongeza ya muda wa kuwasilisha marejesho hayo.

(2) Maombi yaliyowasilishwa chini ya kifungu kidogo cha (1) yatakuwa kwa maandishi na yatawasilishwa ndani ya siku kumi na tano kabla ya tarehe inayotakiwa kuwasilishwa kwa marejesho hayo.

(3) Baada ya kupokelewa kwa marejesho chini ya kifungu kidogo cha (1), Kamishna Mkuu-

(a) anaweza kuongeza muda ambao ndani yake marejesho yalitakiwa kuwasilishwa; na

(b) atatoa taarifa ya maandishi kwa mtu huyo kuhusiana na uamuzi wa maombi yake.

(4) Nyongeza ya muda wa kuwasilisha marejesho hautazidi siku thelathini kutokea tarehe ya kuwasilishwa kwa marejesho.

(5) Kukubaliwa kwa nyongeza ya muda chini ya kifungu hiki hakutabadilisha tarehe ya malipo ya kodi kama ilivyoainishwa chini ya sheria ya kodi ambayo chiniyake marejesho yamefanywa.

Kushindwa  
kuwasilisha  
marejesho  
ya kodi  
kwa muda

**40.**-(1) Endapo mtu atashindwa kuwasilisha marejesho ya kodi ndani ya muda uliowekwa kwenye sheria ya kodi au kama ambavyo unaweza kuongezwa chini ya kifungu cha 39, Kamishna Mkuu anaweza kutumia, mamlaka aliyopewa chini ya Sheria hii, kumtuea mtu mwingine kuandaa na kuwasilisha taarifa hiyo.

(2) Uwasilishaji wa marejesho utakaofanyika baada ya tarehe iliyotajwa au kwa namna nyingine mbalimbali, na namna iliyoainishwa kwenye sheria husika ya kodi, hautakuwa na nguvu.

(3) Kamishna Mkuu atafanya makadirio kuhusiana na wajibu wa kulipa kodi kama itakavyohitajika na sheria ya kodi, ikijumuisha kwa njia ya marekebisho na kwa madhumuni haya, anaweza kutumia taarifa yoyote iliyo katika umiliki wa Kamishna Mkuu, ikijumuisha taarifa yoyote iliyopatikana chini ya vifungu vidogo vya (1) au (2).

Marekebisho  
ya  
marejesho  
ya kodi na  
taarifa  
nyingine

**41.**-(1) Endapo Kamishna Mkuu haridhishwi na marejesho ya kodi iliyowasilishwa kwake chini ya sheria ya kodi, atatumia mamlaka stahili, ikijumuisha ni pamoja na mamlaka yaliyotolewa kwenye sehemu ndogo ya (c) ya Sehemu hii kwa ajili ya kupata taarifa ya ziada kadri itakavyo haitahijika kwa ajili ya kufanya makadirio.

(2) Marejesho ya kodi ya yaliyowasilishwa, hayatarebishwa au kubadilishwa isipokuwa kama ilivyoainishwa kwenye sheria husika ya kodi.

(3) Kamishna Mkuu anaweza, katika kufanya makadirio au makadirio iliyorekebisha kuhusiana na marekebisho, kuzingatia taarifa yoyote iliyopokelewa chini ya kifungu kidogo cha (3).

*(c) Upatikanaji wa Taarifa na Raslimali*

Upatikanaji  
wa taarifa na  
raslimali

**42.**-(1) Kamishna Mkuu, pasipo kutoa taarifa ya awali, atakuwa na uhuru wa kuingia kwenye jengo lolote, kupata nyaraka yoyote, kukagua bidhaa, chombo gari, ndege au raslimali nyingine yoyote-

(a) iwapo ni nyumba ya kuishi au iwapo nyaraka au raslimali ipo ndani ya nyumba ya kuishi-

(i) kati ya saa 3 asubuhi na saa 12 jioni;  
na

(ii) katika muda mwingine wowote  
kama utakavyoruhusiwa kwa amri  
ya mahakama; na



(b) katika hali nyingine yoyote, katika muda wowote ule.

(2) Mamlaka ya Kamishna Mkuu yaliyotolewa chini ya kifungu kidogo cha (1) yanaweza kukasimiwa kwa afisa wa kodi.

(3) Wakati wa kutekeleza mamlaka yake chini ya kifungu kidogo cha (1), Kamishna Mkuu au afisa wa kodi anaweza-

(a) kutengeneza dondoo au kutoa nakala ya nyaraka yoyote ambayo ameipata;

(b) kukamata nyaraka yoyote ambayo inaotoa ushahidi ambao -

(i) ambao unaweza kuwa ni wa msingi katika kuamua wajibu wa kikodi wa mtu yoyote; au

(ii) unahusu kosa lililotendwa chini ya sheria ya kodi;

(c) kukamata raslimali ambayo kuhusiana nayo amepewa nafasi ya kuipata, iliyo na au inayotunza nyaraka kwa namna yoyote ile;

(d) iwapo nyaraka haipatikani au nakala yake haijatolewa kufuatia maombi ya mtu aliye na mamlaka juu ya nyaraka hiyo, kukamata rasilmali ambayo inaweza kufikiwa chini ya kifungu kidogo cha (1) ambayo Kamishna Mkuu au afisa muidhiniwa ana sababu za msingi za kuamini kuwa inazo au inatunza nyaraka hiyo katika hali yoyote ile.

(e) kuchukua sampuli ya bidhaa; na

(f) kugesha, kutia nanga, kuhifadhi au kutunza, kwenye jengo lolote au sehemu yoyote, gari lolote, ndege, chombo au kifaa kingine chochote kinachotumiwa na Kamishna Mkuu au afisa wa kodi.

(4) Nyaraka yoyote, rasilimali au sampuli iliyokamatwa chini ya kifungu kidogo cha (3) itatolewa huku ikiambatana na orodha ya mali zilizokamatwa iliyosainiwa na Kamishna Mkuu au afisa wa kodi na inaweza-

- (a) iwapo ni nyaraka iliyokamatwa, iliyozuiwa kwa kipindi kinachohitajika kwa ajili ya kufanya uamuzi wa wajibu wa kodi wa mtu au kwa ajili ya mwenendo wowote chini ya sheria ya kodi;
- (b) iwapo ni rasilimali iliyokamatwa, kuzuia rasilimali hiyo kwa kipindi ambacho kinahitajika kwa ajili ya uapitanaji wa nyaraka hiyo; au
- (c) iwapo ni sampuli, kuzuia sampuli hiyo kuuzwa kwa namna ambayo itaelekezwa na Kamishna Mkuu.

(5) Afisa muidhiniwa anayetekeleza mamlaka yake chini ya kifungu hiki anaweza kusaidiwa na kuambatana na mwajiriwa yeyote wa Mamlaka, mtaalam aliyeteuliwa chini ya kifungu cha 18 au afisa wa umma anayetakiwa kutoa msaada chini ya kifungu cha 19.

Haki na  
wajibu wa  
mmiliki

**43.**-(1) Mtu yeyote anayemiliki jengo, eneo, nyaraka, bidhaa, kifaa, chombo, ndege au rasilimali yoyote ambayo afisa muidhiniwa anahitaji au ameipata chini ya Sehemu hii, anaweza kumtaka afisa huyo wa kodi kumuonyesha idhini.

(2) Iwapo afisa wa kodi anashindwa kutekeleza masharti yanayorejewa kwenye kifungu kidogo cha (1), mtu anaweza kumnyima afisa huyo fursa ya kuingia au anaweza kumtaka afisa huyo kuondoka kwenye jengo au eneo, au arudishe nyaraka au raslimali ambayo afisa huyo ameipata kwa wakati huo.

(3) Mtu anayemiliki jengo, eneo, nyaraka, bidhaa, kifaa, chombo, gari, ndege au raslimali ambayo kwake mamlaka chini ya Sehemu hii yanahusika, atatoa vifaa stahili na msaada kwa ajili ya utekelezaji bora kwa mamlaka yaliyotolewa chini ya kifungu hiki. masharti ya kifungu kidogo cha (3), afisa kodi atatumia mamlaka yaliyotolewa kwake chini ya kifungu cha 63 na atafanya maombi ya kibali cha upekuzi chini ya kifungu ya kifungu cha 94.

(5) Mtu anayemiliki nyaraka au raslimali zilizozuiliwa kwa mujibu wa Sehemu hii kwa gharama zake anaweza kuzichunguza nyaraka hizo na kutoa nakala au sehemu ya nyaraka hizo wakati wa masaa ya kawaida ya kazi chini ya uangalizi wa Kamishna Mkuu kama atakavyoamua.

(6) Endapo katika utekelezaji mamlakia yake hini ya nyaraka, raslimali au sampuli imepotea au imeharibiwa, Kamishna Mkuu atamlipa mmiliki wa nyaraka, raslimali au sampuli fidia inayofaa.

Notisi ya  
kupata  
taarifa

**44.**-(1) Kamishna Mkuu anaweza, wa kupitia notisi ya maandishi, kumtaka mtu, ambaye hatakiwi kulipa kodi-

(a) kutoa taarifa yoyote iliyotajwa kwenye notisi;

(b) kuhudhuria kwa muda na sehemu iliyotajwa kwenye notisi kwa madhumuni ya kuhojiwa na Kamishna Mkuu au afisa aliyeidhinishwa na Kamishna Mkuu; au

(c) kutoa nyaraka yoyote iliyo chini ya mamlaka yake wakati wa mahojiano.

(2) Mtu yeyote anayetakiwa kuhojiwa chini ya kifungu kidogo cha (1) (b) anastahili uwakilishi.

(3) Notisi iliyotolewa chini ya kifungu kidogo cha (1) itawasilishwa kwa mkono kwa mtu ambaye imeelekezwa kwake au kwa kuiacha kwenye sehemu ya kawaida ya biashara au makazi ya mtu huyo au kwa namna nyingine yoyote kadri ambavyo Kamishna Mkuu ataamua.

Ukaguzi wa  
hesabu za  
kodi au  
uchunguzi

**45.**-(1) Kamishna Mkuu anaweza kutumia mamlaka yaliyotolewa kwake chini ya Sheria hii kukagua au kuchunguza masuala ya kodi ya mlipa kodi.

(2) Kamishna Mkuu anaweza kumchagua mtu yeyote ili akaguliwe kwa kuzingatia-

(a) historia ya mtu juu ya utekelezaji au ukiukwaji wa sheria yoyote ya kodi;

(b) kiasi cha kodi kinachotakiwa kulipwa na mtu huyo;

(c) aina ya biashara au shughuli nyingine yoyote inayoendeshwa na mtu huyo; au

(d) jambo lingine lolote ambalo Kamishna Mkuu anaona linafaa ili kuhakikisha ukusanywaji wa kodi inayodaiwa.

(3) Endapo mtu husika amekaguliwa au anachunguzwa kwa kipindi fulani, ukaguzi huo au uchunguzi hautamzuia mtu huyo kukaguliwa au kuchunguzwa kwa kipindi kinachofuatia iwapo kuna sababu za msingi zinazopelekea kuhitaji kukaguliwa au kuchunguzwa kwa mtu huyo.

(4) Ukaguzi au uchunguzi wowote unaweza kuendeshwa kwa madhumini ya sheria ya kodi zaidi ya moja.

**SEHEMU YA SITA  
WAJIBU WA MSINGI WA KULIPA KODI**

Makadirio  
na makadirio  
binafsi

**46.**-(1) Makadirio ya kodi yatafanywa kwa kutumia utaratibu wa makadiro binafsi iwapo mtu anayewajibika kulipa kodi anatakiwa kuwasilisha marejesho ya kodi.

(2) Hakuna mtu, mbali na Kamishna Mkuu, atakaye fanya marekebisho kwenye taarifa yoyote ya makadirio.

Makadirio  
ya dharura

**47.**-(1) Kamishna Mkuu anaweza kufanya makadirio ya dharura kuhusiana na kodi inayotakiwa kulipwa na mtu chini ya sheria husika ya kodi-

(a) iwapo mtu huyo anatakiwa kuwasilisha marejesho ya kodi, chini ya mazingira yaliyo ainishwa kwenye kifungu cha 40(3) au la; na

(b) katika hali nyingine yeyote, iwapo mtu huyo anashindwa kuwasilisha marejesho ya kodi kwa muda unaotakiwa.

(2) Kamishna Mkuu atatumia maamuzi bora yaliyotangulia na taarifa zilizopo katika kufanya makadirio ya dharura.

(3) Makadirio ya dharura yanaweza kuwa halali kwa kipindi au vipindi au kuhusiana na shughuli au suala la msingi ambalo Kamishna Mkuu anaweza kuainisha kwenye taarifa ya makadirio.

(4) Makadirio ya dharura, isipokuwa kama Kamishna Mkuu ataelekeza vinginevyo kwenye taarifa ya makadirio, hayatamuondolea mtu wajibu wa kuwasilisha marejesho ya kodi au taarifa ya shughuli inayotozwa kodi kama itakavyohitajika na sheria yoyote ya kodi.

(5) Uwasilishaji wa marejesho za kodi hautaathiri makadirio ya dharura.

na mtu kuhusu na kodi hiyo basi, kipindi chochote cha kodi kinachohusiana na makadirio ya dharura kitahesabiwa dhidi ya kodi kuhusu kulipwa kuhusiana na makadirio mtu binafsi.

(7) Makadirio ya dharura yatachukuliwa kuwa yamefanyika chini ya sheria ya kodi ambayo mtu anawajibika kwake au kuhusiana na suala lililofanyiwa makadirio.

Makadirio  
yaliyofanyiwa  
marekebisho

**48.**-(1) Kamishna Mkuu anaweza kufanya marekebisho kwenye makadirio ili kuhakikisha kuwa mlipakodi anawajibika kulipa kiasi sahihi cha kodi katika mazingira ambayo makadirio yanahusika.

(2) Iwapo, kwa maoni ya Kamishna Mkuu, mlipa kodi anashindwa kulipa kodi yoyote anayotakiwa kulipa kutokana na-

(a) kushindwa kutunza vitabu vya mahesabu, kumbukumbu au nyaraka kama inavyotakiwa kuwasilishwa chini ya sheria ya kodi au kutokana na dosari iliyofanyika kwenye vitabu, kumbukumbu au nyaraka; au

(b) kushindwa kwake kufanya au kuchelewa kuwasilisha marejesho yanayotakiwa chini ya sheria ya kodi au dosari au kutokujitosheleza kwa ritani yoyote,

Kamishna Mkuu anaweza kufanya makadirio ya kodi yanayodaiwa na riba yoyote inayotakiwa kulipwa kuhusiana na kodi hiyo ambavyo vyote vitatakiwa kulipwa ndani ya mwezi mmoja kuanzia tarehe ya kufanyika kwa makadirio, isipokuwa kama kipindi cha mbeleni kinaruhusiwa na Kamishna Mkuu.

(3) Kamishna Mkuu atatumia uamuzi mzuri na taarifa zilizopo katika kufanya marekebisho kwenye makadirio.

(4) Mamlaka ya Kamishna Mkuu ya kufanya marekebisho kwenye makadirio yatakoma baada ya miaka mitano kuanzia-

- (a) iwapo ni makadirio binafsi, tarehe ya uwasilishaji wa marejesho iliyopelekea makadirio kufanyika;
- (b) iwapo ni makadirio mengine halisi, tarehe ambayo Kamishna Mkuu anatoa taarifa ya makadirio kwa mlipa kodi; na
- (c) iwapo ni makadirio yaliyorekebishwa, tarehe iliyorejewa kwenye aya ya (a) au (b) ya makadirio halisi ya tathmini iliyofanyiwa marekebisho.

(5) Bila ya kujali masharti ya kifungu kidogo cha (3), hakutakuwa na ukomo kwa Kamishna Mkuu kufanya marekebisho kwenye makadirio iwapo suala linahusu udanganyifu, uzembe wa maksudi au ukiukwaji wa hali ya juu na au kwa niaba ya mlipakodi.

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(6) Kamishna Mkuu hatarekebisha makadirio ya kodi ambayo tayari imerekebishwa au kupunguzwa kupitia uamuzi Bodi au Baraza, chini ya Sheria ya Rufani za Mapato ya Kodi au amri iliyotolewa na mahakama yenye mamlaka kamili.

(7) Makadirio ya kodi yatapoteza nguvu kuhusiana na marekebisho yaliyofanywa.

(8) Makadirio ya kodi yatachukuliwa kuwa yamefanyika chini ya sheria ambayo inamuwajibisha mtu au suala linalofanyiwa makadirio.

(9) Katika kifungu hiki, “makadirio halisi” maana yake ni makadirio ambayo si makadirio yaliyorekebishwa.

Taarifa ya makadirio

**49.-**(1) Endapo Kamishna Mkuu anafanya marekebisho chini ya sheria ya kodi, Kamishna Mkuu atatoa taarifa ya maandishi kuhusu makadirio kwa mlipa kodi katika namna iliyoelezewa chini ya vifungu vya 33 na 34.

(2) Pamoja na jambo lingine lolote lililoainishwa katika sheria ya kodi inayohusika, taarifa ya makadirio itataja-

- (a) jina la mlipa kodi na Nambari ya Utambulisho wa Mlipakodi;
- (b) makadirio ya Kamishna Mkuu kuhusu na kodi inayotakiwa kulipwa kwa kipindi hicho, shughuli au suala ambalo kwake makadirio yanahusika na kiasi ambacho bado kinatakiwa kulipwa;



- (c) sababu za Kamishna Mkuu kufanya makadirio;
- (d) tarehe ambayo kodi husika inatakiwa kulipwa; na
- (e) muda, sehemu na namna ya kupinga makadirio.

**SEHEMU YA SABA**  
**UTATUZI WA MIGOGORO**

Uamuzi  
kuhusu kodi

**50.**-(1) Kamishna Mkuu anaweza, kwa kuzingatia kifungu kidogo cha (2) kufanya uamuzi kuhusu kodi, ikiwa ni pamoja na kufanya marekebisho au uamuzi, kutokutenda jambo lolote ambalo liko chini ya uwezo wake, uamuzi, maelekezo, maoni, idhini, ridhaa au jambo lolote litakalo mridhisha Kamishna Mkuu chini ya sheria ya kodi ambayo yamuathiri mtu yeyote moja kwa moja.

(2) Makadirio au uamuzi uliotolewa chini ya kifungu kidogo cha (1) hautajumuisha-

- (a) muongozi wa kiutendaji au uamuzi au kutotoa, uamuzi, kukataa au kufutwa kwa mwongozo wa kiutendaji;
- (b) uamuzi au kutotenda jambo lolote ambako kunamuathiri mtu kwa nafasi ya afisa wa kodi au mwajiriwa au wakala wa Mamlaka; au
- (c) kubadilisha adhabu kwa mtu anayekiri kosa ili kumuwezesha kulipa faini chini ya sheria ya kodi.

(3) Uamuzi wa kodi uliotolewa chini ya kifungu hiki utachukuliwa kuwa umetolewa-

- (a) iwapo ni makadirio binafsi, kwa tarehe ambayo marejesho ya kodi iliyotakiwa;
- (b) iwapo ni makadirio mengine, pale ambapo taarifa ya makadirio itanatolewa kwa mlipakodi; na
- (c) iwapo ni uamuzi mwingine wowote kuhusiana na kodi-
  - (i) iwapo sheria ya kodi inataja muda ambao kwake Kamishna Mkuu anatakiwa kufanya uamuzi; au

- (ii) Kamishna Mkuu anatoa taarifa ya maandishi ya uamuzi kwa mtu anayehusika.

(4) Kwa madhumuni ya Sheria hii, taarifa au nyaraka zifuatazo zitachukuliwa kuwa ni ushahidi wa mwisho kuwa uamuzi wa kodi umetolewa na ushahidi huo ni sahihi-

- (a) iwapo ni kuhusiana na makadirio binafsi, marejesho ya kodi ambayo yanapelekea makadirio kufanyika au nyaraka iliyotolewa na Kamishna Mkuu inayodaiwa kuwa ni marejesho ya kodi;
- (b) iwapo ni kuhusu makadirio mengine, taarifa ya makadirio au nyaraka uliotolewa chini ya mkono wa Kamishna Mkuu unaodaiwa kuwa ni nakala ya taarifa; na
- (c) iwapo ni kuhusu uamuzi mwingine wowote wa kodi, taarifa ya maandishi iliyotolewa chini ya mkono wa Kamishna Mkuu au nyaraka iliyotolewa chini ya mkono wa Kamishna Mkuu inayodaiwa kuwa ni memoranda ya uamuzi.

Kupinga  
uamuzi wa  
kodi

**51.**-(1) Mtu ambaye hajaridhika na uamuzi wa kodi uliotolewa na Kamishna Mkuu anaweza kutoa pingamizi dhidi ya uamuzi huo ndani ya siku thelathini toka tarehe uamuzi huo ulipowasilishwa kwake.

(2) Mtu ambaye anayo sababu za msingi kupelekea kuongezwa kwa muda wa kutoa pingamizi dhidi ya uamuzi wa kodi, anaweza kufanya maombi kwa ajili ya kuongezewa muda.

(3) Endapo Kamishna Mkuu anaridhika na sababu zilizotolewa kwenye maombi yaliyowasilishwa chini ya kifungu kidogo cha (2), ataridhia maombi ya kuongezwa muda na atatoa taarifa ya uamuzi huo kwa mwombaji.

(4) Pingamizi kuhusiana na uamuzi wa kodi litakuwa kwa maandishi na litaelezea sababu za kutolewa kwake.

(5) Pingamizi kuhusiana na uamuzi wa kodi halitapokelewa isipokuwa kama mlipakodi amelipa kiasi cha kodi ambacho hakibishaniwi au moja ya tatu ya kodi iliyokadiriwa, au chochote kilicho kikubwa zaidi.

(6) Endapo Kamishna Mkuu anaridhirika kuwa kuna sababu za msingi za kupunguza malipo au kufuta malipo hayo, anaweza ama kufuta kiasi kinachotakiwa kulipwa chini ya kifungu cha (5) au kukubali malipo yaliyo pungufu.

(7) Endapo mlipakodi anaweka pingamizi na anafanya malipo chini ya kifungu kidogo cha (5), wajibu wa kulipa makadirio ya kodi iliyosalia utasitishwa hadi hapo pingamizi limeamuliwa kikamilifu.

(8) Katika kifungu hiki, “kodi isiyobishaniwa” kuhusiana na makadirio ya kodi au uamuzi wowote wa kodi maana yake-

- (a) kiasi cha kodi ambacho kinatakiwa kutozwa iwapo makadirio au uamuzi wa kodi unarekebishwa kwa mujibu wa pingamizi; na
- (b) kodi yote au makadirio ya kodi kuhusiana na bidhaa zilizoingizwa nchi.

Uamuzi  
kuhusiana na  
pingamizi

**52.**-(1) Kamishna Mkuu, baada ya kupokea pingamizi kwa mujibu wa kifungu cha 51, anaweza kufanya uamuzi ili kuamua pingamizi hilo au kuitisha ushahidi au taarifa yoyote kadri itakavyo onekana inafaa kwa ajili ya kuamua pingamizi, na anaweza, kwa misingi hiyo-

- (a) kurekebisha makadirio ya kodi kwa mujibu wa pingamizi hiyo na ushahidi wa ziada ambao atakuwa ameupokea;
- (b) kukataa kufanya marekebisho kwenye makadirio ya kodi.

(2) Endapo Kamishna Mkuu atakubali kufanya marekebisho kwenye makadirio ya kodi kwa mujibu wa pingamizi lililotolewa, atatoa taarifa kuhusiana na makadirio ya kodi ya mwisho kwa mweka pingamizi.

(3) Endapo Kamishna Mkuu-

- (a) anakusudia kufanya marekebisho kwenye makadirio ya kodi kwa mujibu wa pingamizi lililotolewa au ushahidi wa ziada; au

(b) anaamua kukataa kufanya marekebisho, atampatia mweka pingamizi taarifa itakayo ainisha sababu la kusudio hilo au uamuzi.

(4) Mweka pingamizi, ndani ya siku thethalini baada ya kupokea taarifa kwa mujibu wa kifungu kidogo cha (3), atawasilisha maelezo yake kwa maandishi kwa Kamishna Mkuu iwapo Kamishna Mkuu anakubaliana na uamuzi wa kufanya marekebisho kwenye makadirio ya kodi au la.

(5) Kamishna Mkuu, baada ya kupokea maelezo ya mweka pingamizi kwa mujibu wa kifungu kidogo cha (4), anaweza-

- (a) kufanya uamuzi kuhusiana na pingamizi kwa kuzingatia marekebisho yaliyofanyika kwenye makadirio ya kodi na mawasilisho yaliyofanywa na mweka pingamizi; au
- (b) kufanya uamuzi kuhusiana na sehemu ya pingamizi kwa mujibu wa mawasilisho ya mweka pingamizi.

Rufaa dhidi ya  
maamuzi ya  
pingamizi  
Sura ya 408

Sheria Na.1  
ya mwaka  
2005

**53.-** (1) Mtu ambaye hajaridhika na maamuzi kuhusiana na pingamizi au uamuzi mwingine wowote au kutokutenda chochote kwa Kamishna Mkuu chini ya Sehemu hii, anaweza kukata rufaa kwenye Bodi kwa mujibu masharti ya Sheria ya Rufaa za Kodi.

(2) Kifungu kidogo cha (1) kitatumika pia kwenye uamuzi au kutotoa uamuzi wowote chini ya sheria ya ushuru wa forodha.

(3) Kwa madhumuni ya kifungu hiki, Bodi itachukuliwa kuwa ni Baraza la Rufaa la Kodi lililoanzishwa chini ya kifungu cha 231 cha Sheria ya Usimamizi wa Forodha ya Afrika Mashariki.

## SEHEMU YA NANE

## MALIPO NA MAREJESHO YA KODI

*(a) Malipo ya Mara kwa Mara ya Kodi*

Muda wa  
kulipa kodi

**54.-** (1) Mlipa kodi atalipia kodi yoyote-

- (a) katika muda iliyotajwa kwenye sheria ya kodi ambayo chini yake kodi inatozwa;
- (b) iwapo kodi inayotakiwa kulipwa-
  - (i) kwa na makadirio ya dharura yaliyofanywa chini ya kifungu cha 47, katika tarehe iliyotajwa kwenye tangazo la makadirio lililotolewa chini ya kifungu cha 49; au
  - (ii) kwa makadirio yaliyofanywa chini ya kifungu cha 48, ndani ya siku thelathini kuanzia tarehe ambayo mtu aliyefanyiwa makadirio ya kodi anapelekewa taarifa kuhusiana na makadirio hayo chini ya kifungu cha 49;
- (c) iwapo ni kuhusiana na riba na adhabu iliyotolewa kwa mujibu wa Sehemu ya Kumi, tarehe iliyotajwa kwenye taarifa ya makadirio chini ya kifungu cha 81;
- (d) kuhusiana na kiasi kinachotakiwa kulipwa kwa Kamishna Mkuu chini ya kifungu cha 62(9), 68(2),69(2) au 62(5), kwa tarehe iliyotajwa kwenye tangazo;
- (e) kuhusiana na wajibu ulitolewa chini ya kifungu cha 65, katika muda ambao kodi ilitakiwa kulipwa na kampuni;

- (f) kuhusiana na kiasi anachotakiwa kulipwa Kamishna Mkuu chini ya kifungu 67(3) au (4), ndani ya siku saba baada ya kufanyika kwa mauzo ambayo kutoka kwake kiasi kinatengwa au kutotengwa, kama hali itakavyokuwa; au
- (g) kuhusiana na kiasi kinachotakiwa kulipwa kwa Kamishna Mkuu chini ya kifungu cha 68(5), kwa tarehe iliyotajwa kwenye karadha.

Uongezaji  
muda wa  
kulipa kodi

**55.-**(1) Mlipa kodi anaweza kumuomba Kamishna Mkuu kwa maandishi, kumuongezea muda wa kulipa kodi chini ya sheria ya kodi.

(2) Kamishna Mkuu, baada ya kupokea maombi na iwapo sababu za msingi zimetolewa, anaweza kusogeza mbele tarehe ambayo kodi au sehemu ya kodi ilitakiwa kulipwa

(3) Kamishna Mkuu atampa mwombaji taarifa kwa maandishi kuhusiana na maombi hayo.

(4) Endapo maombi ya kuongeza muda yanakubaliwa kwa kuruhusu mlipa kodi kufanya malipo kwa awamu na mlipa kodi anashindwa kulipa yoyote kati ya awamu zilizopangwa, kiasi chote kilichosalia pamoja na riba zitatakiwa kulipwa mara moja.

Namna na  
sehemu ya  
kulipia kodi

**56.-** (1) Mlipa kodi atalipa kodi-

- (a) kwenye ofisi yoyote ya malipo ya kodi;
- (b) katika benki iliyoidhinishwa kwa madhumuni hayo;
- (c) kwa kupitia mfumo wa malipo kwa njia ya simu za viganjani au mkononi; au
- (d) kwa namna nyingine itakayoainishwa na Kamishna Mkuu.

(2) Endapo mlipa kodi analipa kodi kwa mujibu wa kifungu kidogo cha (1), atamtaarifu afisa wa kodi wa sehemu ambayo mlipa kodi huyo amesajiliwa kuhusu malipo hayo.

(3) Mlipa kodi atalipa kodi kwa kupitia moja kati ya njia zifuatazo-

- (a) iwapo malipo yanafanywa kwenye ofisi ya kodi kwa fedha taslimu; au-
- (b) iwapo malipo yanafanywa kupitia benki kwa-
  - (i) fedha taslimu;
  - (ii) hundi;
  - (iii) kuhamisha moja kwa moja kwenye akaunti.

(4) Malipo ya kodi yatachukuliwa kuwa hayakufanyika iwapo hundi iliyowasilishwa kwenye benki imekataliwa.



Namna ya  
kulipa kodi

**57.** Endapo mlipa kodi analipa kodi chini ya sheria moja ya kodi au zaidi na anafanya malipo kwa kiasi kisichozidi kiwango kinachotakiwa kulipwa, Kamishna Mkuu, bila kujali mfumo ulioanzishwa chini ya kifungu cha 58, anaweza kuamua kiasi cha kodi kama ni kiasi ambacho kimeshalipwa.

Akaunti za  
malipo ya  
kodi za  
mlipakodi

**58.**-(1) Kamishna Mkuu anaweza kuanzisha na kuendesha mfumo wa kieletroniki kuhusiana na akaunti za mlipakodi.

(2) Mfumo unaoweza kuanzishwa na kuendeshwa kipekee au kama sehemu ya mfumo wa kieletroniki wa mfumo wa nyaraka ulionzishwa chini ya kifungu cha 34.

(3) Kwa madhumuni ya utekelezaji wenye tija wa kifungu hiki, Kamishna Mkuu anaweza kutunga kanuni zinakazoainisha-

- (a) lini kodi itatakiwa kulipwa;
- (b) kodi iliyolipwa; na
- (c) mambo mengine yanayofanana na mambo yaliyoainishwa chini ya kifungu cha 34.

*(b) Madai ya Kodi Kutoka kwa Mlipakodi*

Kesi  
kuhusiana na  
kodi ambayo  
haijalipwa

**59.**-(1) Endapo-

(a) malipo ya kodi yoyote hayajafika katika au kabla ya tarehe ambayo malipo hayo yanatakiwa kufanyika;

(b) taarifa iliyotolewa kwa mtu yeyote chini ya kifungu cha 81 haijatekelezwa,

kodi inayodaiwa inaweza kupatikana kwa njia ya deni la Serikali linaloweza kulipwa kupitia mashauri katika Mahakama yenye mamlaka stahiki.

Dhamana ya  
kodi (Karadha  
ya kodi) ya  
zuio

**60.**-(1) Kodi ya zuio ikijumuisha mali yoyote iliyopatikana kupitia wakala wa kodi ya zuio inaweza kupatikana kutoka katika mali au kiasi cha fedha-

(a) inayoshikiliwa kwa ajili ya dhamana ya Serikali ya Jamhuri ya Muungano;

(b) ambazo haziwezi kushikiliwa au kukamatwa kuhusiana na deni au wajibu wa wakala; na

(c) ambazo si sehemu ya mali inayotakiwa kufilisika au kufilisika kwa wakala.

(2) Kamishna Mkuu atakuwa na haki ya kwanza kudai malipo kuhusiana na kodi au mali kabla haijauzwa au kufuatia kufilisika kwa wakala wa kodi ya zuio.

Mauzo ya  
mali iliyo  
kamatwa

**61.**-(1) Endapo mlipa kodi anashindwa kulipa kodi kwa wakati unaotakiwa, Kamishna Mkuu anaweza kuweka tozo kwenye mali ya mlipakodi kwa ajili ya malipo ya deni la Serikali.

(2) Kamishna Mkuu atachukuliwa kuwa ameweka tozo iwapo anampelekea mlipa kodi taarifa ya

kodi ya zuio yenye kuainisha nambari ya mlipa kodi na Nambari ya Usajili wa Mlipa kodi, mali iliyokaguliwa, kiasi cha deni, kodi ambayo tozo inahusika na maelezo kuhusiana na mamlaka ya Kamishna Mkuu ya kuuza mali chini ya kifungu cha 62.

(3) Mali ya mlipa kodi itawekewa tozo kwa kuzingatia kiwango cha kodi ambacho hakijalipwa, riba inayotokana na kodi iliyotozwa chini ya kifungu cha 76 na gharama nyingine zozote kuhusiana na tozo na uuzaji.

(4) Tozo inayotozwa chini ya kifungu kidogo cha (2) haitakuwa na nguvu hadi hapo-

(a) iwapo riba katika ardhi au majengo iliyowekewa tozo, Kamishna Mkuu atakapowasilisha maombi kwa Msajili wa Hati chini ya kifungu cha (6) kuhusiana na tozo hiyo; na

(b) katika hali nyingine yoyote, taarifa inayohusu tozo itatumwa kwa mlipakodi.

(5) Tozo itaondolewa pale ambapo mlipa kodi atalipa kiasi chote kilichotajwa chini ya kifungu kidogo cha (3), kwa Kamishina Mkuu.

(6) Endapo Kamishna Mkuu ataweka tozo kuhusiana na ardhi au majengo, Msajili wa Hati atasajili tozo ya hati kuhusiana na ardhi au majengo bila malipo au ada yoyote.

(7) Endapo tozo kuhusiana na ardhi au majengo imetolewa, Msajili wa Hati ataondoa tozo usajili wa Hati kuhusiana na ardhi au majengo ndani ya siku thelathini na bila malipo au ada yoyote.

(8) Muamala wowote unaotekelezwa na Kamishna Mkuu chini ya kifungu hiki unaweza kupata msamaha wa ushuru wa stempu , na kodi nyingine yoyote ya muamala.

(9) Kamishna Mkuu anaweza kutoa taarifa ya maandishi kwa mlipa kodi-

- (a) itakayoeleza gharama za tozo kuhusiana na mali za mlipa kodi zilizolipwa na Kamishna Mkuu kabla ya tarehe ya kutolewa kwa taarifa; na
- (b) ikimtaka mlipa kodi kulipa gharama kwa Kamishna Mkuu ndani ya muda uliotajwa kwenye taarifa hiyo.

Mauzo ya  
mali  
iliyowekewa  
tozo

**62.**-(1) Kamishna Mkuu atampelekea mlipakodi taarifa ya maandishi kuhusiana na kusudio la kuuza mali zilizowekewa tozo zinazomilikiwa na mlipa kodi huyo.

(2) Taarifa iliyotolewa chini ya kifungu kidogo cha (1) inaweza kuambatana na taarifa iliyotolewa chini ya kifungu cha 67 ikielezea:

- (a) jina la mlipa kodi na Namba yake ya Utambulisho wa Mlipa kodi;
- (b) mali aliyowekewa tozo, kusudio la Kamishna Mkuu la kuuza na njia inayopendekezwa na muda wa mauzo; na
- (c) iwapo ni mali isiyohamishika ambayo Kamishna Mkuu anakusudia kumiliki, namna na eneo ambalo umilikishwaji utafanyika.

(3) Katika utekelezaji wa mamlaka yake chini ya kifungu kidogo cha (1), Kamishna Mkuu-

- (a) anaweza kutekeleza mamlaka hayo ama moja kwa moja au kwa kupitia wakala aliyeidhinishwa;
- (b) atampatia mtu anayehusika nakala ya taarifa kabla ya kuchukua umiliki;
- (c) anaweza kuingia kwenye eneo au sehemu yoyote iliyotajwa kenye taarifa, kwa msaada wa polisi kwa madhumuni ya kulimiliki;
- (d) atampatia mlipa kodi orodha ya mali zilizokamatwa wakati atakapochukua umiliki; na
- (e) iwapo ni mali isiyohamishika , anaweza kuhifadhi mali, katika sehemu yoyote ambayo Kamishna Mkuu anaweza kuona inafaa, kwa gharama ya mlipa kodi.

(4) Kamishna Mkuu anaweza atauza mali iliyowekewa tozo baada ya kutoa taarifa kwa mlipakodi chini ya kifungu kidogo cha (1).

(5) Mauzo chini ya kifungu kidogo cha (4) hayatafanyika kabla ya-

- (a) iwapo ni mali au majengo, siku thelathini baada ya kuchukua umiliki;
- (b) iwapo ni mali zinayoweza kuharibika, siku moja baada ya kuchukua umiliki;
- (c) iwapo ni mali isiyohamishika, siku kumi baada ya kuchukua umiliki; na
- (d) iwapo ni kwa hali nyingine yoyote, siku kumi baada ya kuchukua umiliki.

(6) Mapato yatokanayo na mauzo yatumika kulipia-

- (a) gharama za kushikilia na kuuza mali; na
- (b) gharama za tozo na mauzo ya mali.
- (c) Malipo mengine yoyote ya kodi ambayo hayajalipwa

(7) Kamishna Mkuu, baada ya kugawa mapato yatokanayo na mauzo chini ya kifungu kidogo cha (6), atampatia mlipakodi taarifa ya maandishi itakayoelezea namna ambavyo mapato yatokanayo na mauzo yalitumika.

(8) Endapo kuna salio la pesa baada ya kufanyika kwa malipo chini ya kifungu kidogo cha (6), salio hilo litalipwa kwa mlipakodi baada ya kuwasilisha maombi ndani ya miezi kumi na mbili kuanzia tarehe ya mauzo na iwapo maombi hayajafanyika, salio litalipwa kwa Serikali.

(9) Endapo mapato ya mauzo hayatoshelezi kulipia gharama zote za tozo au mauzo, kodi inayodaiwa na riba iliyopatikana kuhusiana na kodi, Kamishna Mkuu anaweza kukusanya upya salio ambalo linadaiwa chini ya Sehemu hii au sehemu ndogo ya (c).

(10) Kifungu hiki hakitatafsiriwa kwamba kinazuia utekelezaji wa haki yoyote ambayo Kamishna Mkuu anayo kuhusiana na karadha iliyotolewa chini ya kifungu cha 60 au 61.

(11) Shughuli zinazoendeshwa na Kamishna Mkuu chini ya kifungu hiki hazitanzwa ushuru wa stempu na miamala mingine kuhusiana na kodi.

Kumzuia mtu

**63.**-(1) Endapo mtu anashindwa kulipa kodi kwa wakati uliowekwa na upo uwezekano wa mtu huyo kutoroka kutoka katika Jamhuri ya Muungano, Kamishna Mkuu anaweza, kwa taarifa ya maandishi au kwa njia nyingine yoyote ya mawasiliano kwa Mkurugenzi wa Uhamiaji, atoe amri ya kumzuia mtu huyo asiondoke nchini.

(2) Baada ya kupokea taarifa ya maandishi, Mkurugenzi wa Uhamiaji atamzuia mtu huyo kuondoka kutoka katika Jamhuri ya Muungano kwa kipindi cha siku kumi na nne baada ya tarehe ya kupokelewa kwa taarifa.

(3) Kamishna Mkuu ataondoa taarifa iliyotolewa chini ya kifungu kidogo cha (1), iwapo atalipa kodi au mtu anayedaiwa ataweka utaratibu wa kufanya malipo kwa namna itakayomridhisha Kamishna Mkuu.

(4) Mahakama Kuu inaweza kuongeza muda uliotolewa chini ya kifungu kidogo cha (2) kufuatia maombi yaliyowasilishwa na Kamishna Mkuu.

Kuzuia mali

**64.**-(1) Kamishna Mkuu anaweza, kwa kuzingatia kifungu kidogo cha (2)-

- (a) kuzuia bidhaa, gari, chombo au mali nyingine yoyote;
- (b) kuzuia na kupekua eneo lolote, sehemu, gari, chombo au mali yoyote ambayo anaamini kuwa bidhaa, chombo au gari lipo;
- (c) kuweka alama, kufunga au kuzuia jengo lolote, chumba, sehemu, vifaa vya kukusanyia au sehemu yoyote ya mtambo uliokenye kiwanda chochote, kodi zinazotozwa ushuru au vifaa

vilivyo kwenye kiwanda; na

(d) kutumia nguvu ya kawaida kwa madhumuni ya utekelezaji wa masharti ya aya za (a) na (b).

(2) Mamlaka ya Kamishna Mkuu yaliyotolewa chini ya kifungu kidogo (1) yatatekelezwa iwapo Kamishna Mkuu anaridhika kuwa-

(a) kodi ya ongezeko la thamani kuhusiana na usambazaji wa bidhaa au uingizaji wa bidhaa nchini;

(b) chombo kimebeba mafuta yoyote ambayo tozo ya mafuta haijalipwa;

(c) tozo ya matumizi ya barabara haijalipwa kwa ajili chombo cha moto cha nje ya nchi;

(d) ushuru wa uingizaji bidhaa nchini kwa kipindi cha muda mfupi au ushuru wa uhamishaji haujalipwa kuhusiana na magari; au

(e) masharti yoyote ya Sheria ya Ushuru wa Bidhaa yaliyokiukwa kuhusiana na bidhaa zinazotozwa ushuru.

(3) Kamishna Mkuu anaweza kutekeleza mamlaka yaliyotolewa kwake chini ya kifungu kidogo cha (1) sambamba na mamlaka mengine yaliyotolewa kwa Kamishna Mkuu chini ya Sheria hii.

(4) Endapo Kamishna Mkuu atazuia mali chini ya kifungu kidogo cha (1)-

(a) atatoa taarifa ya maandishi kwa mmiliki wa mali; au

(b) iwapo hakuna mmiliki, ataiacha taarifa kwenye eneo au sehemu ambapo uzuiaji wa mali utafanyika.



- (5) Taarifa ya Kamishna Mkuu-
- (a) itataja mali na kuorodhesha mali zilizozuiliwa;
  - (b) itaelezea mali zilizozuiliwa chini ya kufungu hiki na sababu ya kuzizuia;na
  - (c) itaweka masharti kuhusiana na kuachiliwa na masharti ya uuzaji wa mali yoyote iliyozuiliwa.

(6) Kamishna Mkuu anaweza kuzuia mali kwa kipindi kinachotosha kwa sababu ya dharura au marekebisho ya makadirio wakati wa utekelezaji wa mamlaka yaliyotolewa chini ya vifungu vya 66 na 67.

(7) Endapo hakuna mtu ambaye atamridhisha Kamishna Mkuu, chini ya kifungu kidogo cha (6), kuwa anamiliki mali chini ya kifungu kidogo cha (1)(a), Kamishna Mkuu anaweza kuichukulia mali hizo kuwa ni mali iliyowekewa tozo na ataziua kwa mujibu wa masharti ya kifungu cha 62.

*(c) Madai ya Kodi Toka kwa Mtu wa Tatu*

Wajibu wa meneja wa asasi

**65.**-(1) Endapo asasi itashindwa kulipa kodi katika muda unaotakiwa, Meneja au mtu ambaye alikuwa meneja wa asasi ndani ya kipindi cha miezi kumi na mbili kabla ya asasi kufanya kosa hilo ataunganishwa na asasi kwa kosa la kuto lipa kodi.

(2) Masharti ya kifunga kidogo cha (1) hayatatumika pale ambapo meneja ametekeleza wajibu wake kwa uangalifu, uhakika na kwa maarifa ili kuzuia kosa la kushindwa kulipa kodi.

(3) Endapo mtu amelipa kodi chini ya kifungu kidogo cha (1) -

- (a) mtu huyo atarudishiwa malipo na asasi hiyo;

- (b) kwa madhumuni ya aya (a) mtu anaweza kuzuia mali yoyote ya asasi baada ya kuimiliki kwa kiasi kisichozidi malipo yanayotakiwa;
- (c) hakuna madai yanayoweza kufanyika dhidi ya mtu au asasi au mtu mwingine yeyote kutokana na salio lililobakizwa.

Mpokeaji wa mali

**66.**-(1) Mtu ambaye ameteuliwa kuwa mpokeaji wa mali atamtaarifu Kamishna Mkuu kwa maandishi kuhusu uteuzi wake, ndani ya siku kumi na nne tangu kuteuliwa kwake au kuhodhi mali zilizokuwa ndani ya Jamhuri ya Muungano.

(2) Kamishna Mkuu anaweza kumpatia mpokeaji wa mali taarifa ya maandishi inayoonyesha kiasi ambacho kinaonyesha kuwa ni cha kutosha kutoa kodi yoyote inayotakiwa kulipwa au itatakiwa kulipwa na mlipa kodi ambaye mali zake ziko chini ya usimamizi wa mpokeaji wa mali.

(3) Baada ya kupokea taarifa chini ya kifungu kidogo cha (2), mpokeaji wa mali-

(a) atauza mali za kutosha ambazo zinahodhiwa na mpokeaji mali baada ya kutenga malipo ya madeni yote kwa kuzingatia kodi inayorejewa katika taarifa, kiasi kinachotolewa taarifa na Kamishna Mkuu chini ya kifungu hiki; na

(b) anawajibika kulipa kwa Kamishna Mkuu mahesabu ya kiasi ambacho kilitengwa kwa ajili ya kodi ya mlipa kodi.

(4) Mpokeaji wa mali kwa kiasi fulani, atakuwa ameshindwa kutenga kiasi kinachotakiwa na kifungu

kidogo cha (3), binafsi atawajibika kumlipa Kamishna Mkuu kwa ajili ya mlipa kodi wajibu wa kulipa kodi kwa kiasi ambacho kimewekwa lakini anaweza kurudishiwa kiasi chochote kilicholipwa kutoka kwa mlipa kodi.

(5) Kwa ajili ya kifungu hiki-

“mpokeaji” ina maana ya mtu yeyote ambaye kulingana na mali iliyoko ndani ya Jamhuri ya Muungano ni-

- (a) mfilisi wa asasi;
- (b) mpokeaji aliyeteuliwa nje ya mahakama au na mahakama kwa ajili ya mali au asasi;
- (c) mdhamini wa mtu aliyemfilisi;
- (d) mrehani;
- (e) msimamizi wa mali za marehemu;
- (f) uendeshaji wa mambo wa watu wasiojiweza.

Mdaiwa na  
mdhamini wa  
mlipakodi

**67.-(1)** Endapo mlipakodi atashindwa kulipa kodi kwa muda unaotakiwa, Kamishna Mkuu anaweza kutoa taarifa kwa maandishi kwa mtu mwingine anayedaiwa na huyo mlipakodi kulipa fedha kwa Kamishna Mkuu.

(2) Mtu mwingine anayedaiwa na mlipakodi akishapokea taarifa kwa mujibu wa kifungu kidogo cha (1), atalipa kwa Kamishna Mkuu kiasi cha fedha kinacholingana na jumla ya kodi inayodaiwa kwenye akaunti ya benki ya Kamishna Mkuu katika tarehe iliyoainishwa kwenye taarifa.

(3) Tarehe itakayoainishwa kwenye taarifa haitakuwa kabla ya-

- (a) tarehe ambayo fedha itapaswa kulipwa kwa mlipakodi au kuzuiliwa kwa niaba ya mlipakodi; au

(b) tarehe ambayo mtu mwingine anayedaiwa atapokea taarifa.

(4) Kamishna Mkuu atampatia mlipakodi nakala ya taarifa baada ya kuwasilisha taarifa kwa mtu mwingine anayedaiwa na mlipakodi.

(5) Kiasi kitakacholipwa kwa Kamishna Mkuu na mtu mwingine anayedaiwa na mlipakodi chini ya kifungu kidogo cha (2) au mdhamini kitahesabiwa kuwa ni kodi na italipwa ikiwa ni kodi.

(6) Zifuatazo zitachukuliwa kuwa ni fedha anayodaiwa mlipakodi-

(a) fedha ambayo inatakiwa kulipwa wakati huo au ambayo mlipakodi atatakiwa kulipwa baadae;

(b) fedha iliyozuiwa au ambayo baadae itatakiwa kuzuiwa kwa ajili au kwa sababu ya mlipakodi;

(c) fedha iliyozuiwa au ambayo baadae itatakiwa kuzuiwa katika akaunti ya mtu mwingine kwa ajili ya kulipwa kwa mlipakodi; na

(d) fedha iliyozuiwa na mtu ambaye ana madaraka aliyopewa na mtu mwingine ya kulipa fedha kwa mlipakodi.

Utekelezaji  
wa taarifa au  
karadha

**68.**-(1) Endapo mtu anayedaiwa kwa ajili ya mtu mwingine au mdhamini anayemlipa Kamishna Mkuu kwa mujibu wa kifungu cha 67 atachukuliwa kuwa amelipa kwa mamlaka ya mlipa kodi.

(2) Taarifa iliyotolewa chini ya kifungu cha 67 haitakuwa na nguvu iwapo kodi iliyotajwa italipwa au kufidiwa.

(3) Endapo mdaiwa wa pembeni ambaye amaepewa taarifa taarifa chini ya kifungu cha 67 atashindwa kutekeleza kutokana na ukosefu wa pesa kutokana na au inayoshikiliwa na mlipakodi, mdaiwa huyo kwa ajili ya mtu mwingine atamtaarifu Kamishna Mkuu kuhusiana na wajibu wake wa kulipa.

(4) Taarifa iliyotolewa chini ya kifungu kidogo cha (3)-

(a) itakuwa ya maandishi na itaeleza sababu za kushindwa kutekeleza;

(b) itapelekwa kwa Kamishna Mkuu ndani ya siku saba baada ya kutolewa kwa taarifa chini ya kifungu cha 67 baada ya mtu anayedaiwa kwa ajili ya mtu mwingine kufahamau kuhusiana na utekelezaji wa taarifa kushindikana;

(5) Kamishna Mkuu, baada ya kupokea taarifa kutoka kwa mtu anayedaiwa kwa ajili ya mtu mwingine, anaweza kukubali au kuifuta au kuifanyia marekebisho taarifa iliyotolewa chini ya kifungu cha 67 au kuikataa taarifa ya mtu anayedaiwa kwa ajili ya mtu mwingine.

(6) Taarifa iliyotolewa na mtu anayedaiwa kwa ajili ya mtu mwingine chini ya kifungu hiki haitakuwa na nguvu isipokuwa kama Kamishna Mkuu anaifuta au kuirekebisha taarifa ya mtu anayedaiwa mtu anayedaiwa kwa ajili ya mtu mwingine iliyotolewa chini ya kifungu cha 67.

(7) Endapo mtu anayedaiwa kwa ajili ya mtu mwingine anashindwa kulipa kiasi cha kodi kilichotajwa kwenye taarifa ndani ya siku thelathini kuanzia tarehe ya-

(a) taarifa kufikishwa kwake; au

(b) ambayo pesa ilimffikia au inataikwa kulipwa nayeye kwa mdaiwa, chochote kitakachotangulia na mlipa kodi-

(i) hajatoa taarifa chini ya kifungu kidogo cha (3) au kifungu hiki; au

(ii) ametoa taarifa ambayo imekataliwa na Kamishna Mkuu,

masharti ya Sheria hii kuhusiana na ulipwaji wa kodi yatatumika kuhusiana na ukusanyaji na ulipwaji kwa kiasi hicho, kama kwamba ilikuwa ni kodi iliyokuwa inatakiwa kulipwa na mtu anayedaiwa kwa ajili ya mtu mwingine, mtu anayedaiwa kwa ajili ya mtu mwingine tarehe iliyotajwa kwa ajili ya ulipwaji ambayo ndiyo ilikuwa ni tarehe ambayo kiasi kilitakiwa kulipwa kwa Kamishna Mkuu chini ya kifungu hiki.

Wakala watu wasio wakazi

**69.-(1) Endapo-**

(a) mlipakodi ambaye si mkazi atashindwa kulipa kodi kwa muda unaotakiwa; na

(b) Kamishna Mkuu anaamini kuwa mlipa kodi asiye mkazi hajalipa kodi ndani ya muda uliotakiwa,

anaweza, kwa taarifa ya maandishi, kumtaka wakala wa mtu ambaye anayeshikilia mali inayomilikiwa na mlipa kodi asiye mkazi ili kulipa kodi kwa niaba ya mlipa kodi.

(2) Bila ya kuathiri masharti ya kifungu kidogo cha (1), wakala atatakiwa kulipa kodi kwa kiwango cha thamani ya soko ya mali kwa kiasi kisichozodi kiasi cha kodi ambacho mlipakodi anadaiwa.

(3) Kwa madhumuni ya kifungu hiki-

(a) mlipa kodi anayekodisha ndege au meli kwa

muda unaozidi miaka mitatu atachukuliwa kuwa anamiliki ndege au meli hicho cha majini katika kipindi hicho; na

(b) rubani wa ndege au nahodha wa meli atachukuliwa kwa wakati huo kuwa anamiliki ndege au meli hiyo.

(4) Kamishna Mkuu anaweza, kwa taarifa ya maandishi, kumtaka mbia mkazi kulipa kodi inayodaiwa au ambayo mbia mkazi anaweza kudaiwa.

(5) Mbia mkazi na mbia ambaye si mkazi watawajibika kwa pamoja au kila mmoja kulipa kodi kwa kiasi ambacho mchango wa mbia asiye mkazi anamiliki katika mali za ubia.

(6) Endapo malipo yatafanyika kwa Kamishna Mkuu kwa mujibu wa taarifa iliyotolewa chini ya kifungu kidogo cha (1) au (4)-

(a) mtu aliyefanya malipo anaweza kupata malipo kutoka kwa mlipa kodi au kwa mbia asiye mkazi;

(b) mtu aliyefanya malipo anaweza, kwa madhumuni ya aya ya (a), kubakiza kiasi cha mali yoyote ya mlipakodi au mbia asiye mkazi au aliye na umiliki au atamiliki kwa kiasi kisichozidi malipo yaliyofanyika; na

(c) mlipa kodi, mbia asiye mkazi au mtu mwingine yeyote hatamdai na mtu kuhusiana na kiasi kilichobakizwa.

#### SEHEMU YA TISA

#### MALIPO NA MAREJESHO YA KODI

Malipo

**70.** Endapo Kamishna Mkuu ameridhika kuwa kuna sababu za msingi za kuondoa adhabu au

riba zinazotowwa chini ya sheria yoyote ya kodi, anaweza kuondoa adhabu yote au sehemu ya adhabu au riba inayotakiwa kulipwa na mtu husika.

Maombi kwa  
ajili ya  
marejesho ya  
kodi

**71.**-(1) Mtu anaweza kumuomba Kamishna Mkuu marejesho kwa ajili ya malipo ya kodi yaliyozidi kodi inayotakiwa.

(2) Maombi ya marejesho ya kodi yatafanyika kwa maandishi, yakionyesha ukokotoaji sahihi wa kodi husika yakiambatana na ushahidi wa maandishi unaounga mkono maombi hayo.

Uamuzi  
kuhusiana na  
maombi

**72.**-(1) Kamishna Mkuu atafanyia kazi maombi na kutoa mamuzi kuhusiana na maombi yaliyowasilishwa chini ya kifungu cha 71 ndani ya siku tisini baada ya kupokelewa kwa maombi.

(2) Kamishna Mkuu, bila kuweka ukomo kwenye mamlaka yake, anaweza kufanya uamuzi unaofaa,-

- (a) iwapo ana maoni kuwa mwombaji hajalipa kodi ya ziada, wa kukataa maombi hayo;
- (b) iwapo hajaridhika kuwa mwombaji amelipa kodi ya ziada-
  - (i) kuomba taarifa ya ziada kama itakavyohitajika ili kumuwezesha kufanya uamuzi wa mwisho kuhusiana na maombi, au
  - (ii) kurejesha kodi ya ziada iliyolipwa kufuatia uwasilishaji wa maombi kwa ajili hiyo; au
- (c) iwapo anaridhika kuwa mwombaji amelipa kodi ya ziada kwa kiwango ambacho



Kamishna Mkuu ataridhika.

(3) Kamishna Mkuu atampatia mwombaji taarifa ya maandishi kuhusiana na uamuzi wa marejesho chini ya kifungu kidogo cha ( 1).

(4) Endapo Kamishna Mkuu anafanya uamuzi chini ya kifungu kidogo cha (2 ) (b) , Kamishna Mkuu atarejea upya uamuzi wake baada ya mwombaji kuwasilisha taarifa au iwapo mwombaji atakataa maamuzi hayo.

(5) Kamishna Mkuu atampatia mwombaji taarifa ya maandishi kuhusiana na uamuzi huo ndani ya siku thelathini baada ya kupokea taarifa iliyoombwa chini ya kifungu kidogo cha (2).

Malipo kwa  
marejesho ya  
kodi

**73.-**(1) Endapo, Kamishna Mkuu anaridhika kuwa mlipa kodi alilipa kodi ya ziada-

(a) atalipia ziada hiyo kwa lengo la kulipia kodi inayotakiwa kulipwa na mlipa kodi huyo chini ya sheria yoyote ya kodi; na

(b) atarudisha salio ndani ya siku kumi na nne kutokea kutolewa kwa uamuzi.

(2) Iwapo Kamishna Mkuu anakubali maombi ya mlipakodi kwa sehemu, atarudisha kiasi ambacho amekikubali.

(3) Endapo Kamishna Mkuu anarudisha kiasi cha kodi kwa mtu, atawajibika kumlipa mtu huyo riba kwa mujibu wa masharti ya sheria ya kodi inayohusika.

(4) Riba inayolipwa chini ya kifungu hiki itakokotolewa kwa kiwango kinachokubalika kisheria na itakuwa kwa kipindi kinachoanzia tarehe ambayo uamuzi wa marejesho unatolewa na kuishia siku

ambayo marejesho yalilipwa.

(5) Riba inayolipwa na mtu chini ya sheria ya kodi kuhusiana na kodi ambayo haijalipwa ndani ya muda uliotakiwa, kwa kiasi ambacho kodi itaonekana kuwa imelipwa, itarudishwa kwa mtu huyo pamoja na riba yoyote kwa kiwango kilichokokotolewa chini ya kifungu kidogo cha 4.

(6) Kamishna Mkuu atatumza akaunti tofauti ya benki na atahakikisha kuwa kuna fedha za kutosha kwa ajili ya madhumuni ya kifungu hiki.

Ushuru  
mdogo au  
uliolipwa  
kwake makosa

**74.** (1) Endapo ushuru wa forodha umetozwa kwa kiasi pungufu au umerudishwa kimakosa, mtu ambaye alitakiwa kulipa kiasi hicho likichopungua au ambaye marejesho yamelipwa kwake kimakosa, atalipa kiasi kilichotozwa au kulipa kiasi kilicholipwa kwake kimakosa.

(2) Kiasi kilichorudishwa chini ya kifungu kidogo cha (1) kinaweza kulipwa kama kwamba kilikuwa ni kodi inayohusiana na kiasi kilichopungua au kilicholipwa kimakosa:

Isipokuwa kwamba, Kamishna Mkuu hatawasilisha madai baada ya miaka mitano kutokea tarehe ambayo kodi hiyo iliyopungua au malipo yaliyofanyika kwa kimakosa, isipokuwa kama kodi iliyopungua hilo au malipo yaliyofanyika kwa makosa yalitokana na udanganyifu wa mtu ambaye amelipa kodi iliyopungua au ambaye marejesho yalifanyika kwake kwa makosa.

SEHEMU YA KUMI  
RIBA, ADHABU NA MAKOSA

*(a) Riba*

Riba kwa  
makadirio  
madogo ya  
kodi  
inayotakiwa  
kulipwa

**75.**-(1) Kiasi cha riba ambacho mtu anayelipa kwa awamu anatakiwa kulipa chini ya kifungu kidogo (4), kitakokotolewa kwa mujibu wa sheria kwa kiwango cha kila mwezi, kiwango hicho kitatumika kwenye-

- (a) asilimia themanini ya kiasi chote cha kodi ambacho kingelipwa kwa awamu wakati wa mwaka huo wa mapato hadi mwanzoni mwa kipindi hicho iwapo makadirio ya mtu au makadirio yaliyofanyiwa mapitio yalikuwa sawa na kiasi stahili; au
- (b) kiasi cha kodi ya mapato kilicholipwa kwa awamu mwanzoni mwa kipindi cha mwaka wa mapato.

(2) Kwa madhumuni ya kukokotoa riba inayotakiwa kulipwa chini ya kifungu kidogo (1), muda wowote ulioongezwa chini ya kifungu cha 39 au 55 au usitishwaji uliotolewa chini ya kifungu 51(7) hautazingatiwa.

(3) Masharti ya kifungu hiki yatatumika pale ambapo malipo ya kodi ya mapato kwenye makadirio yaliyorekebishwa katika mwaka wa mapato kwa mujibu wa kifungu cha 85 cha Sheria ya Kodi ya Mapato ni chini ya asiimia themanini ya kiasi sahihi.

Sura ya 332

Sura ya 332

(4) Endapo kifungu hiki kinatumika, mtu anayelipa kodi kwa awamu atawajibika kulipa riba kwa kila mwezi au sehemu ya mwezi kuanzia tarehe ya malipo ya awamu ya kwanza kwa mwaka huo wa mapato hadi kwa tarehe kodi inatakiwa kulipwa ambapo mtu atawasilisha marejesho ya mapato kwa mwaka huo wa mapato chini ya kifungu 91(1) cha Sheria ya Kodi ya Mapato.

(5) Kwa madhumuni ya kifungu hiki, “kiasi sahihi” maana yake ni kodi ya mapato inayotakiwa kulipwa na mlipakodi kwa mwaka huo wa mapato kwa mujibu wa kifungu cha 4(1)(a) na (b) cha Sheria ya Kodi ya Mapato.

Riba kwa  
kushindwa  
kulipa kodi

**76.-**(1) Endapo kiasi cha kodi iliyotozwa chini ya sheria ya kodi hailipwi baada ya tarehe iliyotajwa kwenye kanuni, kiwango cha riba kilichowekwa kisheria kitalipwa kwa Kamishna Mkuu kwa kipindi ambacho kilitakiwa kulipwa.

(2) Kwa madhumuni ya ukokotoaji wa riba inayotakiwa kulipwa chini ya kifungu kidogo (1), muda wowote ulioongezwa chini ya kifungu 39 au 55(1) au kusitishwa kulikofanyika chini ya kifungu 51(7) hakitazingatiwa.

(3) Wakala wa ukusanyaji wa kodi ya zuio anaweza kudai kutoka kwa mdaiwa kiasi cha riba kinacholipwa na wakala kuhusiana na kushindwa kutekeleza masharti ya kifungu cha 81, 82 au 83 cha Sheria ya Kodi ya Mapato.

*(b) Adhabu*

Adhabu kwa  
kushindwa  
kutunza  
kumbukumbu

**77.**-(1) Mtu aliyeshindwa kutunza kumbukumbu kama inavyohitajika kisheria atawajibika kutumikia adhabu kwa kila mwezi au sehemu ya mwezi

(2) Adhabu kwa mtu binafsi itakuwa ni pointi 1 ya thamani halisi ya fedha na iwapo ni kampuni itakuwa ni pointi 10 ya thamani halisi ya fedha.

(3) Kamishna Mkuu ataamua kodi itakayolipwa kwa kipindi kwa sababu halali na sababu ya msingi ikijumuisha kodi iliyotathminiwa kuhusiana na kipindi kirefu zaidi au kwa kutumia vipindi vya kodi vilivyojitokeza ndani ya kipindi hicho.

Adhabu kwa  
kushindwa  
kuwasilisha  
marejesho

**78.**-(1) Mtu anayeshindwa kuwasilisha marejesho ya kodi au kulipa kodi kwa muda uliotajwa na sheria ya kodi atawajibika kulipa adhabu kwa kila mwezi au sehemu ya mwezi kwa kipindi ambacho kutokutenda huko kunaendelea.

(2) Adhabu itakuwa-

(a) asilimia mbili nukta tano ya kiasi cha kodi kinachoweza kukadiriwa kuhusiana na marejesho ya kodi baada ya kupunguza kodi iliyolipwa mwanzoni mwa kipindi kuhusiana na kiasi hicho; au

(b) iwapo ni mtu binafsi, pointi 5 ya thamani halisi, au iwapo ni kampuni, pointi 15 ya thamani halisi, yoyote iliyo na thamani ya juu zaidi.

(3) Adhabu itatozwa kwa kila kosa la kushindwa kuwasilisha marejesho ambayo ni makadirio

au makadirio ya awali na kwa kushindwa kuwasilisha marejesho ya kodi iliyoambatana na makadirio ya mwisho.

Adhabu kwa kutoa taarifa ya uongo au ya kupotosha

**79.**-(1) Mtu atawajibika kulipa adhabu iwapo-

- (a) atatoa maelezo ya uongo au maelezo yanayopotosha kwa afisa wa kodi; au
- (b) hatatoa kwa afisa wa kodi maelezo ambayo, kwa kutotolewa kunasabisha upotoshaji katika maelezo hayo.

(2) Adhabu-

- (a) iwapo taarifa au kosa linafanyika bila ya sababu ya msingi itakuwa, asilimia hamsini ya kodi iliyopungua; au
- (b) iwapo taarifa au maelezo ya uongo yanatolewa kwa makusudi au kwa uzembe, itakuwa ni asilimia mia moja ya kodi iliyopungua.

(3) Bila kujali kifungu kidogo (2), adhabu;

- (a) itaongezwa kwa asilimia kumi kuhusiana na maombi yaliyotolewa kwa mara ya pili au yatakayofuatia italipwa na mtu huyo; na
- (b) itapunguzwa kwa asilimia kumi iwapo mtu anatoa taarifa kwa hiari yake kabla ya kugundulika kwake na afisa wa kodi au ukaguzi unafuatia wa mtu huyo.

(4) Taarifa itachukuliwa kuwa imetolewa kwa afisa wa kodi katika utekelezaji wa majukumu yayake chini ya sheria ya kodi iwapo imetolewa kwa maneno, kwa maandishi au namna nyingine yeyote na itajumuisha taarifa inayotolewa-

- (a) katika nyaraka yoyote au taarifa yoyote inayotakiwa kuwasilishwa kwa mujibu wa sheria ya kodi;
- (b) katika nyaraka iliyotolewa kwa afisa wa kodi mbalina nyaraka iliyotolewa chini ya sheria ya kodi; au
- (c) wakati wa kujibu swali lililoulizwa na mtu kwenda kwa afisa wa kodi;
- (d) kwa mtu aliye na ufahamu au matarajio ya msingi kuwa taarifa itatolewa kwa afisa wa kodi.

(5) Mtu anakayekiuka kifungu cha 23(3), 24(5) au 27(1)(b), atachukuliwa kuwa ametoa taarifa za uongo au zinazopotosha kwa afisa wa kodi.

Adhabu kwa kusaidia na kushinikiza

**80.** Mtu atakayemsaidia, kumshinikiza, kumshauri au kushawishi mtu mwingine kutenda kosa akipatikana na hatia atawajibika kulipa adhabu ya asilimia 100 ya kodi iliyopungua.

*(c) Makadirio ya Riba na Adhabu*

Makadirio ya riba na adhabu

**81.**-(1) Kamishna Mkuu atafanya makadirio ya riba na adhabu ambazo mtu anatakiwa kulipa chini ya Sehemu hii.

(2) Deni la riba na adhabu iliyotolewa chini ya Sehemu hii kuhusiana na kutokutenda au maelezo yatahesabiwa kwa kutumika kwa kila kifungu cha Sehemu hii.

(3) Riba na adhabu inayotozwa chini ya sehemu hii ni pamoja na kodi nyingine yoyote iliyotozwa kodi na sheria ya kodi na haimuondolei mtu yoyote wajibu wa kushtakiwa kwa shauri la jinai.

(4) Iwapo kutokufanyika kwa jambo au kutokutolewa kwa maelezo kunasababisha kutozwa kwa riba au adhabu chini ya sheria hii na sheria nyingine ya kodi, Kamishna Mkuu atakadiria riba kwa mtu huyo chini ya sheria mojawapo pekee inayotoa kiwango cha juu cha riba au adhabu.

(5) Endapo makadirio yatafanyika chini ya kifungu hiki, Kamishna Mkuu atatakiwa kutoa taarifa ya makadirio ambayo yanaweza kujumuishwa kwenye taarifa nyingine ya makadirio iliyotolewa kwa mtu huyo chini ya sheria ya kodi, ikielezea-

- (a) jina la mtu na Nambari ya Utambulisho wa Mlipakodi;
- (b) kiasi cha riba au adhabu kama kilivyokadiriwa na Kamishna Mkuu;
- (c) namna makadirio yalivyokokotolewa;
- (d) sababu zilizosababisha Kamishna Mkuu kufanya makadirio;
- (e) tarehe ambayo riba au adhabu zitatakiwa kulipwa; na
- (f) muda, mahali na namna ya kupinga makadirio.

(6) Makadirio yanayofanywa chini ya kifungu hiki yatatambulika kama makadirio halisi kwa madhumuni ya kifungu cha 48.



*(d) Makosa*

Kosa la  
kushindwa  
kutekeleza  
matakwa ya  
sheria ya kodi

**82.** Mtu anayeshindwa kutekeleza mashrti ya sheria hii anatenda kosa na atawajibika iwapo atatiwa hatiani atawajibika-

- (a) ikiwa kutokutekeleza huko kutasababisha au, kama kusingegundulika, malipo ya chini ya kodi kwa kiasi kisichozidi pointi 50 ya thamani halisi ya fedha atalipa kiasi kisichopungua pointi 20 ya thamani halisi ya fedha na si zaidi ya pointi 50 ya thamani halisi ya fedha au atatumikia kifungo kwa kipindi kisichozidi miezi sita au vyote pamoja; na
- (b) ikiwa katika hali nyingine yoyote, kulipa faini isiyopungua pointi 10 ya thamani halisi isiyozidi pointi 20 ya thamani halisi ya fedha.

Kosa la  
kushindwa  
kulipa kodi

**83.** Mtu yeyote atakayeshindwa kulipa kodi yoyote ndani ya au kabla ya tarehe ambayo kodi hiyo ilitakiwa kulipwa, anatenda kosa na iwapo atatiwa hatiani, atawajibika-

- (a) iwapo anashindwa kulipa kiasi cha ziada cha pointi 50 ya thamani halisi atalipa kiasi kisichopungua pointi 25 na si zaidi ya pointi 100 au kutumikia kifungo kwa kipindi kisichopungua miezi mitatu na kisichozidi mwaka mmoja au vyote kwa pamoja; au
- (b) katika hali nyingine yoyote, kulipa faini isiyopungua pointi 10 ya thamani halisi ya fedha na si zaidi ya pointi 25 ya thamani

halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwezi mmoja na kisichozidi miezi mitatu au vyote kwa pamoja.

Kosa la kufanya au kutumia nyaraka au taarifa ya uongo au ya kupotosha

**84.**-(1) Mtu yeyote ambaye, katika jambo lolote linalohusu ushuru-

- (a) akiingiza kwenye jengo, chumba chumba, sehemu au mmea wowote, ambacho ni cha uongo au kimekosewa; au
- (b) anatoa au anasababisha tamko lolote, hati, maombi, marejesho, taarifa, au nyaraka nyingine yoyote ambayo ni ya uongo; au
- (c) iwapo atahitajika kujibu swali lolote lililoulizwa na ofisa wa kodi, na anakataa kujibu swali hilo au anatoa maelezo ya uongo au yasiyo sahihi wakati wa kujibu swali; au
- (d) kwa namna yoyote ile huku akiwa anajua anajihusisha na kukwepa kulipa kodi kwa njia ya udanganyifu; au
- (e) anajipatia msamaha, fidia au marejesho ya kodi ambayo kwa ufahamu wake hakustahili kupata;
- (f) anatoa maelezo ya uongo, anajitambulisha kwa udanganyifu kwa lengo la kupata msamaha, fidia au marejesho ya kodi;
- (g) anachukua, anatumza, anaficha, anaondoa au kwa namna yoyote ile, anajishughulisha na

bidhaa zinazotozwa ushuru ambazo zimetengenezwa au ambazo hazijalipiwa ushuru wa bidhaa; au

- (h) anaghushi, au kwa namna yoyote ile anatengeneza nyaraka bandia au akiwa anajua anatumia kitu kilichoghushiwa au kilicho bandia au anatumia nyaraka inayotakiwa au iliyotolewa kwa madhumuni ya ushuru wa bidhaa,

atatenda kosa.

(2) Mtu yeyote ambaye katika jambo lolote linalohusu sheria ya kodi-

- (a) anatoa tamko kwa afisa wa kodi ambalo ni la uongo au la kupotosha kwa namna yoyote ile; au

- (b) anashindwa kujumuisha katika tamko alilolitoa kwa afisa wa kodi jambo lolote ambao kutojumuishwa kwenye tamko kunalifanya tamko hilo kuwa batili kwa wakati huo, atakuwa ametenda kosa.

(3) Mtu aliyetenda kosa chini ya kifungo hiki, iwapo atapatikana na hatia, atawajibika-

- (a) iwapo maelezo au hali ya kutokutenda kulifanyika bila sababu ya msingi-

- (i) na iwapo dosari katika maelezo haikugundulika na kusababisha kufanyika kwa malipo pungufu ya kodi kwa kiwango kinachozidi pointi 50 ya thamani halisi ya fedha, atalipa faini isiyopungua pointi 25 ya thamani halisi ya fedha na si zaidi ya pointi 100 au kutumikia kifungo kwa kipindi kisichopungua miezi mitatu na kisichozidi mwaka mmoja au vyote kwa pamoja; na

- (ii) katika hali nyingine yeyote, kulipa faini isiyopungua pointi 10 ya thamani halisi ya fedha na isiyopungua pointi 25 ya

thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwezi mmoja na kisichozidi miezi mitatu au vyote; au

(b) iwapo maelezo au hali ya kutokutenda kunafanyika kwa maksudi au kwa uzembe -

(i) na iwapo dosari kwenye maelezo inagundulika, na inaweza kuwa imepelekea kulipwa kwa malipo pungufu ya kodi kwa kiwango kisichozidi pointi 50 ya thamani halisi ya fedha, kulipa faini isiyopungua pointi 50 ya thamani halisi ya fedha na isiyozidi pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwaka mmoja na kisichozidi miaka miwili au vyote; na

(ii) katika hali nyingine yoyote, kulipa faini isiyopungua pointi 20 ya thamani halisi ya fedha na isiyozidi ya pointi 50 thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua miezi sita na kisichozidi mwaka mmoja au vyote.

(4) Kwa madhumuni ya kuamua iwapo maelezo yatatolewa kwa Kamishna Mkuu au la au ni lini maelezo hayo yatachukuliwa kuwa ni ya uongo au inapotosha, masharti ya kifungu cha 79 (4) na (5) yatatumika.

Kosa la  
kumzuia  
msimamizi wa  
kodi

**85.-**(1) Mtu anayezuia au anayejaribu kuzuia utekelezaji wa sheria ya kodi atatenda kosa.

(2) Mtu anayetenda kosa chini ya kifungu hiki, iwapo atatiwa hatiani, atawajibika-

- (a) iwapo kosa linahusu udanganyifu au ulaghai, kulipa faini ya mara mbili ya kiasi kilichokwepwa au kilicholipwa pointi 200 ya thamani halisi ya fedha 200, chochote kilicho kikubwa zaidi au kutumikia kifungo kwa kipindi kisichopungua miaka miwili na kisichozidi miaka minne au vyote.
- (b) iwapo ni katika hali nyingine yoyote, kulipa faini isipungua pointi 10 ya thamani ya halisi ya fedha na isiyo zaidi pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichozidi miaka miwili au vyote.
- (3) Katika kifungu hiki, “kuzuia usimamizi wa sheria ya kodi” inajumisha-
  - (a) iwapo afisa wa kodi anatekeleza majukumu yake chini ya sheria ya kodi, kushambulia, kuzuia au kujaribu kushambulia au kumzuia afisa huyo au kuingilia mali yoyote inayotumiwa na afisa huyo;
  - (b) kushindwa kutekeleza taarifa iliyotolewa chini ya kifungu cha 44 au anashindwa kujibu maswali kwa kusema ukweli wakati wa anahojiwa chini ya kifungu 94;
  - (c) kukwepa au kulipa kodi;
  - (d) kufanya tendo lolote la udanganyifu kuhusiana na mali iliyowekewa tozo chini ya kifungu 61 kiasi cha kuzuia ukamatwe;
  - (e) kujirejeshea mali iliyokamatwa chini ya vifungu vya 42, 62, 64 au 94;

- 
- (f) kujaribu kuvunja kufuli lolote, lakiri, alama au kifungo au aina yoyote ya kifungio kinachotumika kuzuia mali chini ya kifungu 64 au 94;
  - (g) kwa lengo la kukwepa wajibu wowote ulitolewa chini ya sheria ya kodi, huku akiwa anajua, anajishughulisha kwa namna yoyote ile na nyaraka au mali ambayo ni au iliyo na au anatoa taarifa (ikujumuisha kwa njia ya vipimo) ambayo ni ya uongo au inayopotosha;
  - (h) kubadilisha muonekano, kumpa taarifa au kumficha mtu kwa lengo la kukwepa wajibu, majukumu au kukamatwa chini ya sheria ya kodi ; na
  - (i) kutenda kosa lolote chini ya sheria ya kodi iwapo mtu ametiwa hatiani kwa kosa chini ya sheria ya kodi au alikuwa na kosa lililomalizika kwa kulipiwa faini chini ya kifungu 92;
  - (j) kukataa kutoa nyaraka;
  - (k) kuharibu, kuvunja, kukata au kuingilia kifaa au kuharibu mali au kuingilia chombo chochote au mali inayotumiwa kwa madhumuni ya inayotumika na Mamlaka;
  - (l) matumizi, hifadhi, utunzaji ya mizani yoyote ya isiyo na vipimo vya ukweli, upimaji au vifaa vya kupimia, mizani au vipimo; au
  - (m) kwa namna nyingine yeyote, kuzuia au kupanga kuzuia afisa aliyeidhinishwa kufanya ukaguzi au kuhesabu bidhaa zinazototwa ushuru wa bidhaa ua malighafi.

Kosa la  
kushindwa  
kutumia  
mashine za  
kodi

**86.** Mtu yeyote atakayeshindwa kununua au kutumia mashine ya kodi ya kielektroniki kwa kutotoa risiti ya kielektroniki, atatenda kosa na iwapo atatiwa hatiani, kulipa atawajibika faini isiyopungua pointi 100 ya thamani halisi ya fedha, na isiyozidi pointi 150 ya thamani halisi ya fedha kutumikia kifungo kwa kipindi kisichozidi miaka mitatu au vyote.

Makosa  
yanayote-  
ndwa na  
muidhiniwa  
na asiyeidhini-  
shwa

**87.-(1)** Mtu atakayeidhinishwa na Mamlaka ya Kodi kutekeleza wajibu wake wowote au kutekeleza jukumu lolote chini ya sheria ya kodi atatenda kosa, iwapo mtu huyo-

(a) ataomba au atachukua, wakati wa kutekeleza wajibu wake moja kwa moja au vinginevyo, malipo yoyote, zawadi, ahadi dhamana ya malipo hayo, au zawadi ambayo si malipo au zawadi ambayo mtu huyo alistahili kupewa;

(b) anakubali, anaruhusu, anaficha, anakula njama au anashiriki katika kutenda kitendo ambapo Serikali itaibiwa au inaweza kuibiwa katika suala lolote lililo chini ya sheria ya kodi, ikijumuisha malipo ya kodi.

(2) Mtu ambaye hajaidhinishwa na Mamlaka atatenda kosa iwapo mtu huyo-

(a) anakusanya au anajaribu kukusanya kiasi cha kodi kinacholipwa chini ya sheria ya kodi au kiasi ambacho mtu huyo anakichukulia kuwa ni kodi;

(b) anajiwasilisha kwa lengo la kumfanya mtu mwingine kuamini kuwa yeye ni afisa wa kodi.

(3) Mtu anayetenda kosa chini ya kifungu kidogo (1) au kifungu kidogo cha (2), iwapo atatiwa hatiani, atawajibika kulipa pointi ya thamani halisi ya fedha zisizopungua 200 au kutumikia kifungo kwa kipindi kisichozidi miaka miwili au vyote.

(4) Mtu yeyote anayekiuka masharti ya kifungu cha 24, anatenda kosa na atawajibika, iwapo atatiwa hatiani, kulipa faini ya pointi zisizozidi 100 thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichozidi mwaka mmoja au vyote pamoja.

Makosa yanayofanywa na makampuni

**88.**-(1) Endapo kampuni itatenda kosa chini ya sheria ya kodi, kila meneja wa kampuni hiyo, wakati wa kutendwa kwa kosa hilo, atachukuliwa kuwa ametenda kosa hilo.

(2) Kifungu kidogo cha (1) hakitatumika iwapo meneja alijitahidi kwa uwezo na utashi wake kuzuia kosa hilo lisifanyike.

Kosa la kusaidia au kushinikiza

**89.** Mtu yeyote atakayemsaidia, kumshauri au kumshawishi mtu mwingine kutenda kosa chini ya sheria ya kodi, anatenda kosa na atawajibika, iwapo atatiwa hatiani-

(a) iwapo kosa halisi linahusu maelezo ya aina yoyote yaliyotajwa kwenye kifungu cha 84(1) na, iwapo dosari katika maelezo haijagundulika, yangepelekea kodi kilpwa kwa upungufu, kulipa faini isiyopungua pointi 100 ya thamani halisi ya fedha na isiyozidi pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichozidi mwaka mmoja au vyote;



- (b) iwapo kosa halisi linahusu kumrubuni mtu aliyeidhinishwa kutenda kosa chini ya kifungu 87, kulipa faini isiyopungua pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichozidi miaka miwili au vyote; au
- (c) katika hali nyingine yoyote, kulipa faini isiyopungua pointi 50 ya thamani halisi ya fedha isiyozidi pointi 100 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichozidi miezi sita au vyote.

Makosa chini  
ya Kodi ya  
Ongezeko la  
Thamani

**90.**-(1) Mtu atatenda kosa iwapo mtu huyo-

- (a) anashindwa kuomba kusajiliwa kwa mujibu wa Sheria ya Kodi ya Ongezeko la Thamani.
- (b) anashindwa kumtaarifu Kamishna Mkuu kuwa hawajibiki kulipa kodi mujibu wa matakwa ya Sheria ya Kodi ya Ongezeko la Thamani.
- (c) anashindwa kumtaarifu Kamishna Mkuu kuhusiana na mabadiliko katika mazingira kama inavyotakiwa na Sheria ya Kodi ya Ongezeko la Thamani.
- (d) anashindwa kumtaarifu Kamishna Mkuu kuhusu mabadiliko katika umilikaji wa mali au uhibitaji wa biashara kunakosababishwa na kifo, kufilisika, kufungwa au taratibu nyingine za kisheria ambazo zinaweka kwa mtu mwingine umiliki wa mali kama inavyohitajika chini ya sheria ya kodi ya ongezeko la thamani;
- (e) anashindwa kumtaarifu Kamishna Mkuu kuhusiana na uhamisho kwa mujibu wa

masharti ya kifungu kidogo cha (2) cha sheria ya Kodi ya Ongezeko la Thamani.

(a) anajichukulia mwenyewe kama mlipakodi chini ya Sheria ya Kodi ya Ongezeko la Thamani ambapo si kweli.

(2) Mtu anayetenda kosa chini ya kifungu hiki, atawajibika, na kutiwa hatiani-

(a) iwapo atashindwa au kujifanyika kwa maksudi au uzembe, atalipa faini isiyopungua pointi 100 ya thamani halisi ya fedha na si zaidi ya pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwaka mmoja na kisichozidi miaka miwili au vyote ; au

(b) katika hali nyingine yoyote, kulipa isiyopungua pointi 50 thamani halisi ya fedha isiyozidi pointi 100 ya thamani ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwaka mmoja na kisichozidi miaka miwili au vyote.

Makosa  
kuhusiana na  
ushuru wa  
stempu

**91.**-(1) Mtu atatenda kosa iwapo mtu huyo-

(a) anaandika, kusaini au anashughulika na hati yoyote, hati ya mabadilishano, hundi au hati ya ahadi ambayo haina stempu;

(b) anapiga kura au anajaribu kupiga kura chini ya hati yoyote kama mwakilishi au atajaribu kujiwakilisha chini ya hati ambayo itakuwa haikupigwa mhuri ipasavyo;

- 
- (c) atatoa hati ya hisa ambayo haina mhuri halali;
- Sura ya 189 (d) atashindwa kufuta mhuri chini ya Sheria ya Ushuru wa Stemp;
- Sura ya 189 (e) anatekeleza au anasaidia katika utayarishaji wa hati ambayo inakiuka masharti ya Sheria ya Ushuru wa Stempu;
- (f) anashindwa kutoa stakabadhi iliyo na stempu kama inavyohitajika chini ya Sheria ya Ushuru;
- (g) ni mtu aliye teuliwa kuuza stempu na ambaye anapuza amri halali iliyotolewa na Kamishna Mkuu;
- (h) hajateuliwa kuuza stempu isipokuwa mtu huyo anauza au anaweka wazi kwa jili ya mauzo (mbali na kwa kupitia njia ya kuzirudisha kwa afisa wa kodi) stempu yoyote, mbali na stempu zinazotumia gundi ya karatasi, kila moja kwa thamani ya senti hamsini au pungufu;
- (i) anashindwa kutekeleza masharti ya mkataba wa kulipa ushuru yaliyofikiwa chini ya Sheria ya Ushuru wa Stempu.
- (2) Mtu anayetenda kosa chini ya kifungu hiki,

atawajibika, iwapo atatiwa hatiani, atawajibika-

- (a) iwapo ni kitendo au kutokutenda ambako kunafanyika kwa makusudi au kwa uzembe, kulipa faini isiyopungua pointi 100 ya thamani halisi ya fedha na isiyozidi pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwezi mmoja na kisichozidi miezi mitatu au vyote; au
- (b) iwapo ni katika hali nyingine yoyote, kulipa faini isiyopungua pointi 20 ya thamani halisi ya fedha na isiyozidi pointi 200 ya thamani halisi ya fedha au kutumikia kifungo kwa kipindi kisichopungua mwezi mmoja na kisichozidi miezi mitatu au vyote.

Malipo ya  
fedha  
ridhaa

**92.**-(1) Pale ambapo mtu anatenda kosa chini ya sheria ya kodi, Kamishna Mkuu anaweza kubadilisha adhabu kwa kumtoza mtu huyo faini baada ya kukiri kosa na anaweza kutoa amri ya kumtaka mtu huyo kulipa kiasi cha fedha kilichotajwa na Kamishna Mkuu na kuachilia mali inayotakiwa kutaifishwa kuhusiana na kosa hilo.

(2) Kamishna Mkuu hatabadilisha adhabu kwa kumtoza mtu huyo faini baada ya kukiri kosa-

- (a) isipokuwa kama mtu huyo anakiri kwa maandishi kuwa ametenda kosa na anakubali masharti ya kubadilishwa huko kwa adhabu kwa kosa hilo;
- (b) kuhusiana na kufanyika kwa muamala uliotajwa chini ya kifungo cha 87; au

(c) baada ya mwenendo wa mahakama kuhusiana na kosa hilo isipokuwa kama idhini ya Mkurugenzi wa Mashitaka imepatikana.

(3) Amri ya Kamishna Mkuu-

(a) itakuwa kwa mandishi na itaainisha-

- (i) kosa lililotendwa;
- (ii) kiasi kinachotakiwa kulipa;
- (iii) mali yoyote iliyotaifishwa; na
- (iv) tarehe ya malipo ya fedha na kutolewa kwa mali;

(b) itaambatana na tamko linalorejewa katika aya (a) ya kifungu kidogo cha (2);

(c) itawasilishwa kwa mtu aliyetenda kosa;

(d) itakuwa ni ya mwisho na haitakatiwa rufaa; na

(e) inaweza kutekelezwa kwa namna sawa na amri ya Mahakama Kuu kuhusiana na malipo nauwasilishaji wa mali iliyotajwa kwenye amri hiyo.

(4) Endapo Kamishna Mkuu anabadilisha adhabu kwa kumtoza mtu huyo faini baada ya kukiri kosa chini ya kifungu hiki, mtu huyo ambaye adhabu yake limebadilishwa mhusika hatawajibika kushitakiwakwa kosa hilo.

#### SEHEMU YA KUMI NA MOJA MASHAURI YA KODI

Mashauri  
mbalimbali

**93.**-(1) Mashauri ya kudai kodi au kushitakiwa kwa mtu chini ya masharti ya sheria moja ya kodi hayatazuia mashauri mengine kuenda sambamba na

hayo au kuendeshwa kwa utofauti kwa ajili ya malipo ya kodi hiyo hiyo au kwa ajili ya kumshitaki mtu chini ya masharti tofauti ya sheria hiyo au masharti ya sheria tofauti ya kodi.

(2) Bila kujali masharti ya sheria ya kodi, mtu anaweza kutiwa hatiani au kutozwa faini kwa kosa moja au zaidi kuhusiana na tukio moja au kushindwa kutenda jambo fulani kwa mujibu wa sheria.

(3) Endapo masharti mawili au zaidi ambayo yanapelekea kosa yanatumika kwa sehemu moja wakati wa kutenda au kutokutenda, msuluhishi anaweza kuamua kuchagua masharti ambayo chini yake mtu huyo atatiwa hatiani au kutozwa faini.

Mamlaka ya kupekua, kukamata au kutia mbaroni

**94.**-(1) Afisa muidhiniwa kupekua, kuzuia au kukamata, anaweza kuwasilisha maombi kwa hakimu na kwa ajili yakupata amri ya kumkamata mtu.

(2) Maombi yaliyitolewa chini ya kifungu kidogo cha

(1) yataelezea sababu zinazompelekea afisa aliyeidhinishwa kuamini kuwa mtu-

- (a) ametenda kosa chini ya sheria yoyote ya kodi;
- (b) atatoroka kabla ya mtu huyo kushtakiwa au kufikishwa mahakamani kwa kosa lolote chini ya sheria yoyote ya kodi; au
- (c) ataharibu, ataingilia au atapoteza ushahidi kwa kosa lolote lililotendwa chini ya sheria yoyote ya kodi;
- (d) anamiliki mali yoyote ambayo kwake kosa chini ya sheria ya kodi limetendwa au kodi yote haijalipwa kwa mujibu wa sheria yoyote ya kodi.

(3) Hakimu anaweza kutoa amri inayomuidhinisha afisa wa kodi kuambatana na afisa wa polisi, baada ya kuridhika kuwa suala linaweza kupelekea hatari kubwa kuhusiana na ukusanyaji wa kodi au usimamizi wa haki ili aweze -

- (a) kuingia kwenye jengo au eneo na kuzuia mali ambayo kimsingi inaweza kuwa ni ushahidi kuwa kosa limetendwa chini ya sheria yoyote ya kodi;
  - (b) kuzuia au kupekua jengo lolote, eneo, gari au mali yoyote ambayo ndani yake au kuhusiana nayo afisa wa kodi anaamini kuwa kimsingi kuna ushahidi huo;
  - (c) kumhoji na kumpekua au kusababisha kuhojiwa na kupekuliwa mtu ambaye afisa wa kodi kimsingi anaamini kuwa ametenda kosa chini ya sheria yoyote ya kodi au anamiliki mali inayotajwa chini ya aya ya (a);
  - (d) kumkamata mtu ambaye afisa kodi kimsingi anaamini, kuwa ametenda kosa chini ya sheria yoyote ya kodi; na
  - (e) kutumia nguvu stahiki/ ya kawaida kwa madhumuni ya aya zilizotangulia ikijumuisha kuvunja nakuingia kwenye jengo lolote, sehemu au mali ambayo kikawaida inaweza kuwa na ushahidi unaotajwa kwenye aya ya (a).
- (4) Baada ya kuzuia mali yoyote chini ya kifungu kidogo cha (2), afisa-
- (a) atapeleka taarifa ya maandishi kwa mmiliki wa mali na, iwapo kuna mmiliki zaidi ya

- mmoja, uwasilishwaji wa taarifa kwa mmiliki mmoja itatosheleza; au
- (b) iwapo mmiliki hapatikani, ataiacha taarifahiyo kwenye jengo au sehemu ambayo mali husika imezuiliwa.
- (5) Taarifa-
- (a) itataja na kuorodhesha mali zilizozuiliwa;
- (b) itataja mali zilizozuiliwa chini ya kifungu hiki na sababu za zuio; na
- (c) itaainisha masharti ya kuachiliwa, ikiwemo masharti yoyote kuhusiana na dhamana inayohitajika, na masharti kuhusu kuachiliwa kwa mali yoyote iliyokamatwa.
- (6) Afisa wa kodi anayemkamata mtu atamfikisha mtu huyo mara moja kwenye kituo cha polisi kilicho karibu.
- (7) Mtu anaweza kupekuliwa na mtu wa jinsia kama yake.
- (8) Afisa husika anaweza kutekeleza mamlaka aliyopewa na hakimumu chini ya kifungu hiki sanjari na mamlaka mengine yaliyotolewa chini ya Sheria hii.

Upekuzi bila kibali

- 95.**-(1) Afisa muidhiniwa anaweza, bila ya kibali, kutekeleza mamlaka yaliyotolewa kwake chini ya kifungu cha 94 iwapo-
- (a) mmiliki au mtu aliye na uangalizi wa jengo ameridhia kwa maandishi; au
- (b) anazo sababu za msingi za kuamini kuwa-
- (i) kutakuwa na uondoaji wa dhahiri au uharibifu wa vifaa vinavyoweza kupatikana kwenye jengo;



(ii) uchelewaji wa kupata kibali utaharibu kusudio la upekuzi na ukamataji.

(2) Kabla ya kufanya upekuzi, afisa muidhiniwa atamtaarifu mmiliki au mtu aliye na uangalizi wa jengo-

(a) kwamba upekuzi unafanyika chini ya kifungu hiki; na

(b) kuhusu sheria au kosa la kodi ambalo ni msingi wa upekuzi.

(3) Masharti ya kifungu cha 94(3) mpaka (7) hayatatumika kuhusiana na upekuzi uliofanyika chini ya kifungu hiki.

Dhamana kutokuwa ni kinga

**96.** Dhamana iliyotolewa na mtu kwa madhumuni ya kutekeleza masharti yoyote ya sheria ya kodi hayatatumika kama kinga katika mwenendo wowote kuhusiana na upatikanaji wa kodi au kuhusiana na kosa lililotendwa chini ya sheria ya kodi au sheria nyingine yoyote.

Kutangazwa kwa wakosaji

**97.**-(1) Kamishna Mkuu anaweza, kwa taarifa itakayo chapishwa kwenye *Gazeti*, au chombo kingine chochote cha habari kilicho na mzunguko mkubwa zaidi ndani ya Jamhuri ya Muungano, kuchapisha orodha ya watu ambao-

(a) wameshindwa kulipa kodi ndani ya muda baada ya kutaarifiwa wajibu wake wa kulipa kodi na Kamishna Mkuu;

(b) waliotiwa hatiani kwa makosa yaliyotendwa chini ya sheria yoyote ya kodi, isipokuwapale tu ambapo muda wa kukata rufaa umekwisha; au

- (c) kosa hilo limebadilishwa na kulipiwa faini chini ya kifungu cha 92.
- (2) Orodha inaweza kuainisha-
- (a) jina na anwani ya mhusika;
- (b) kosa alilotendwa;
- (c) kipindi ambacho kosa limefanyika;
- (d) kiasi cha kodi kinachodaiwa; na
- (e) maelezo kuhusiana na faini yoyote au hukumu iliyotolewa.

Kanuni

**98-**(1) Waziri anaweza kutunga kanuni chini ya sheria yoyote ya kodi kwa ajili ya utekelzaji bora wa misingi, madhumuni na masharti ya sheria ya kodi.

(2) Kanuni zilizotungwa chini ya kifungu kidogo cha (1) zinaweza kuhusiana na kodi au sheria za kodi.

Marekebisho yatakayofanywa na Waziri

**99.** Waziri, kwa kushauriana na Kamishna Mkuu na kwa amri itakayo chapishwa kwenye Gazeti la Serikali, anaweza kurekebisha, kupunguza au kuongeza au kubadilisha Jedwali la Sheria hii.

## SEHEMU YA KUMI NA MBILI

## MASHARTI YA MPITO NA MASHARTI YANAYOENDELEA

Masharti ya mpito na yaliyohifadhiwa

**100.**-(1) Kwa kuzingatia kifungu hiki, sheria husika za kodi zitaendelea kutumika kwa vipindi na matukio yaliyotokea kabla ya tarehe ambayo Sheria hii itaanza kutumika.

(2) Uteuzi wote uliofanyika chini ya sheria za kodi husika na unaendelea kuwepo kwa tarehe ambayo Sheria hii inaanza kutumika utachukuliwa kuwa ni uteuzi uliofanyika chini ya Sheria hii.

(3) Mkataba wowote wa kimataifa ulioingiwa na Serikali ya Jamhuri ya Muungano ambao unatumika chini ya sheria husika ya kodi wakati wa kuanza kutumika kwa Sheria hii, utaendelea kuwa na nguvu ya kisheria chini ya Sheria hii.

(4) Kanuni, taarifa za ufafanuzi wa kodi, maamuzi, amri na taarifa zilizotolewa chini ya Sheria husika za kodi na zinazotumika baada ya kuanza kutumika kwa Sheria hii zitaendelea kutumika kana kwamba zilitungwa chini ya Sheria hii zitarekebishwa au kufutwa.

(5) Fomu zote zisizojazwa na nyaraka nyingine zote zilizotumiwa kuhusiana na sheria husika za kodi zinaweza kuendelea kutumika chini ya Sheria hii na rejea zote kwenye fomu na nyaraka hizo kuhusiana na masharti ya, na misamiati stahiki kuhusu Sheria zilizotangulia zitachukuliwa kurejea masharti yanayofanana na misamiati ya Sheria hii.

(6) Rufaa yoyote, mashtaka au mashauri mengine yaliyofunguliwa kabla ya tarehe ya kuanza kutumika kwa Sheria hii, zitaendelea na zitaamuliwa kama kwamba Sheria hii haikuanza kutumika.

(7) Deni lolote la kodi lililojitokeza kabla ya tarehe ya kuanza kutumika kwa Sheria hii linaweza kulipwa kupitia mwenendo mpya ukataofunguliwa chini ya Sheria hii, isipokuwa bila kuathiri kitendo chochote kilichofanyika katika kulipa deni husika.

(8) Rejea kwenye Sheria hii ya maneno “Sheria hii” au kwenye masharti yoyote ya maneno “Sheria hii” inajumuisha, pale ambapo muktadha utahitaji, rejea ya sheria ya iliyotangulia au masharti yanayofanana ya sheria iliyotangulia, kwa mpagilio huo.

SEHEMU YA KUMI NA TATU  
MAREKEBISHO YATOKANAYO

PART XIII  
CONSEQUENTIAL AMENDMENTS  
*(b) Sub Part I*  
AMENDMENT OF THE TANZANIA REVENUE  
AUTHORITY ACT,  
CAP. 399

Construction  
Cap. 399

**101.** This Sub Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as the “principal Act”.

Repeal  
section 6 of

**102.** Section 6 of the principal Act is repealed.

Amendment of  
section 7

**103.** Section 7 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) The system referred to in subsection (1) shall be for the purposes of the provisions of Part III (b) of the Tax Administration Act.”.

Amendment of  
section 8

**104.** Section 8 of the principal Act is amended by deleting subsection (2) and substituting for it the following-

“(2) The provisions of sections 21 of the Tax Administration Act which relates to official secrecy shall apply to this Act.”.

Amendment of the  
First Schedule

**105.** The principal Act is amended by revoking the First Schedule and replacing it with the following new Schedule-

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“FIRST SCHEDULE

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*(Made under section 5(1)(a))*

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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, 2014
15. The Road Traffic Act, Cap.168.
16. Any other law authorising the Authority to administer or collect revenue.”.

*Sub Part II*

**AMENDMENT OF THE TAX REVENUE APPEALS ACT,  
CAP. 408**

Construction  
Cap. 408

**106.** This Sub Part shall be read as one with the Tax Revenue Appeals Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7A

**107.** Section 7A of the principal Act is amended by deleting the words “section 12 of this Act” and substituting for the words “Part VII of the Tax Administration Act”.

Repeal of sections 12, 13 and 14  
Amendment of section 15

**108.** The principal Act is amended by repealing sections 12, 13 and 14.

**109.** Section 15(1) of the principal Act is amended:

- (a) in paragraph (b) (i) by deleting the figure “12” and substituting for it the figure “52”;
- (b) in paragraph (b) (ii) by deleting the phrase “subsection (4) of section 12” and substituting for it the phrase “subsection (3) of section 52.”

Amendment of section 16

**110.** Section 16 of the principal Act is amended by-

- (e) deleting subsection (1) and substituting for it the following-

“(1) Any person who is aggrieved by an objection decision of the Commissioner General made under the Tax Administration Act may appeal to the Board”

- (f) deleting subsection (2); and
- (g) deleting the phrase “section 12(3)” appearing in subsection (6) and substituting for them the phrase “section 51(5) of the Tax Administration Act”.
- (h) deleting the phrase “by the Board or, as the case may be, the Tribunal.”

Amendment of section 19

**111.** The principal Act is amended in section 19 by deleting the words “the liability of” appearing at the chapeau.

*Sub Part III*

## AMENDMENT OF THE INCOME TAX ACT, CAP. 332

Construction  
Cap. 332

**112.** This Sub Part shall be read as one with the Income Tax Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**113.** Section 3 of the principal Act is amended by deleting-

(e) the definition of the terms “adjusted assessment” and “assessment” and substituting for them the following new definitions:

“adjusted assessment” means an assessment adjusted in accordance with section 48 of the Tax Administration Act; and

“assessment” means an assessment made in terms of section 94 of this Act or sections 46, 47, 48 or 81 of the Tax Administration Act;”;

(f) the words “Commissioner of Income Tax” appearing in the definition of the term “Commissioner”, and substituting for them the designation “Commissioner General”;



- (g) the definition of the terms “document”, “Minister”, “notice of assessment”, “officer”, “penalty”, “Tanzania Revenue Authority”, “tax payable on assessment” and “Tax Identification Number”; and
- (h) the words “section 136” appearing in the definition of the term “service” and substituting for it the phrase “sections 32 and 33 of the Tax Administration Act”;

Amendment of  
section 15

**114.** The principal Act is amended in section 15(5) by deleting -

- (d) the phrase “section 96” appearing in paragraph (a) and substituting for them the phrase “section 48 of the Tax Administration Act”;
- (e) the phrase reference to the phrase “sections 99 and 100” appearing in paragraph (b)(i) and substituting for them the phrase “sections 75 and 76 of the Tax Administration Act”; and
- (f) by deleting the reference to section 101 appearing in paragraph (b)(ii) and substituting for it the phrase “section 79” of the Tax Administration Act.”

Amendment of  
section 21

**115.** Section 21 of the principal Act is amended by adding immediately after subsection (6), the following new subsection-

“(7) In this section, “generally accepted accounting principles” means the principles adopted by the National Board of Accountants and Auditors.”

Repeal of  
section 35

**116.** Section 35 of the principal Act is repealed.

Amendment of  
section 52

**117.** The principal Act is amended in section 52(5) by deleting the figure “116(5)” and substituting for it the words “66(5) of the Tax Administration Act”.

Amendment of  
section 64

**118.** The principal Act is amended in section 64(8)(b) by deleting the figure “131” and substituting for it the phrase “11 of the Tax Administration Act”.

Amendment of  
section 79

**119.** Section 79 of the principal Act is amended by deleting-

(c) paragraph (c), (d), (e), (f) and (g) of subsection (1) and substituting for them the following new paragraph:

“(c) in the case of income tax payable on an assessment under section 94, on the date by which the return of income must be filed;” and

(d) subsections (2) and (3).

Repeal of  
sections 80 and  
80A

**120.** Sections 80 and 80A of the principal Act are repealed.

Amendment of  
section 89

**121.** Section 89 of the principal Act is amended by deleting-

- (d) the figure “93” appearing in subsection (1) and substituting for it the words “39 of the Tax Administration Act”;
- (e) paragraph (b) of subsection (2) and substituting for it the following new paragraph-
  - “(c) be signed by the person and includes a declaration that, to the best of that person’s knowledge and belief, the estimate is full and true; and”
- (f) the figure “93” appearing in subsection (7(b)) and substituting for it the phrase “section 39 of the Tax Administration Act”.

Amendment of  
section 91

**122.** Section 91 of the principal Act is amended by deleting-

- (e) the figures “92, 93, 94 and 96” appearing in subsection (1) and substituting for them words “92 and 94 of this Act and sections 39 and 48 of the Tax Administration Act”;
- (f) paragraph (d)(ii) of subsection (2) and substituting for it the following-
  - “(ii) a person specified in section 37(2)(a) of the Tax Administration Act;”;
- (g) the figure “135(2)” appearing in paragraph (e)(ii) of subsection (2) and substituting for it the phrase “38(3) of the

Tax Administration Act”; and  
(h) subsection (3).

Amendment of  
section 94

**123.** Section 94 of the principal Act is amended by deleting the words “under this Act” appearing in subsection (6) and substituting for them the words “under subsections (3), (4) or (5)”.

Repeals

**124.** The following sections of the principal Act are repealed 93, 95 up to 127, 129 up to 140.

Revocation of  
the Fourth  
Schedule

**125.** The Fourth Schedule to the principal Act is revoked.

#### *Sub Part IV*

#### AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, CAP. 220

Construction  
Cap. 220

**126.** This Sub Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**127.** Section 3 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399      ““Commissioner” means the  
Commissioner General  
appointed under the  
Tanzania Revenue  
Authority Act;”.

Amendment of  
section 13

**128.** Section 13 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) In the discharge of duties under this Act, a road and fuel toll inspector shall have and exercise like powers granted under section 42 of the Tax Administration Act.”.

Amendment of  
section 14

**129.** Section 14 is repealed and replaced by the following new section-

“Prohibited  
conduct

**14.**-(1) A person shall not-

- (e) drive a vehicle through a toll station except by the route designated for the passage of that vehicle;
- (f) refuse to stop a vehicle at a toll station when requested to do so by the owner or operator of the station;
- (g) sell or offer for sale, in an area in which road and fuel tolls are paid upon purchase of fuel, any fuel in respect of which it is not required that any road and fuel toll be paid upon its

purchase; or

- (h) sell or offer for sale, in any area of Mainland Tanzania, any fuel upon the purchase of which road and fuel tolls are to be paid, without the road and fuel toll payable in respect of it having been previously paid

(2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for the purposes of section 85 of the Tax Administration Act.”.

Repeal of  
section 15

**130.** Sections 15 of the principal Act is repealed.

*Sub Part V*

AMENDMENT OF THE FOREIGN VEHICLES TRANSIT  
CHARGES ACT, CAP. 84

Construction  
Cap. 84

**131.** This Sub Part shall be read as one with the Foreign Vehicles Transit Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**132.** Section 2 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399  
 ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment of section 6

**133.** Section 6 of the principal Act is amended by-

(c) deleting subsection (1) and substituting for it the following new subsections -

“(1) The Commissioner shall be responsible for the administration and collection of the transit charges payable under this Act.

(2) The Commissioner may appoint public officers to be transit charge and assistant transit charge collectors.

(3) The transit charge and assistant transit charge collectors shall collect transit charges at every entry point and perform such other functions and duties as may be specified by the Commissioner for the purposes of this Act.”; and

(d) renumbering subsection (2) as subsection (4).

Amendment of section 8

**134.** Section 8 of the principal Act is amended by deleting subsection (2) and substituting for it the following new subsection-

“(2) In the discharge of duties

under this Act, a transit charge inspector shall have and exercise like powers granted by section 42 of the Tax Administration Act.”.

Repeal of sections 9 and 10

**135.** The principal Act is amended by repealing sections 9 and 10.

Amendment of section 11

**136.** Section 11 of the principal Act is

repealed and replaced with the following new section-

“Prohibited conduct

**11.-** (1) A person shall not-

(c) drive a foreign vehicle through an entry point except by the route designated for the passage of that vehicle; or

(d) refuse to stop a foreign vehicle at an entry point when requested to do so by a transit charge inspector.

(2) A person who commits an act or omission in violation of subsection (1) shall be treated as impeding the administration of this Act for the purposes of section 85 of the Tax Administration Act.”.



*Sub Part VI*AMENDMENT OF THE AIRPORT SERVICE CHARGES ACT,  
CAP. 365Construction  
Cap 365

**137.** This Sub Part shall be read as one with the Airport Service Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7

**138.** Section 7 of the principal Act is amended by-

Cap. 399

- (d) deleting the designation “Commissioner for Value Added Tax” appearing in subsection (1) and substituting for them the designation “Commissioner General of the Tanzania Revenue Authority”;
- (e) deleting subsections (3), (4) and (5);
- (f) adding immediately after subsection (2) the following new subsection-

“(3) Any agent who fails to collect a charge as required by subsections (1) and (2) shall be required to remit to the Commissioner General the amount that should have been collected from the passenger.”.

Amendment of  
section 8

**139.** The principal Act is amended in section 8 by deleting subsection (2).

Repeal of  
sections 10, 10A  
and 11

**140.** Sections 10, 10A and 11 of the principal Act are repealed.

*Sub Part VII*AMENDMENT OF THE PORT SERVICE CHARGES ACT,  
CAP. 264Construction  
Cap. 264

**141.** This Sub Part shall be read as one with the Port Service Charges Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 7

**142.** Section 7 of the principal Act is amended by-

Cap. 399

(d) deleting the phrase “Commissioner of the Value Added Tax (VAT)” appearing in subsection (2) and substituting for them the phrase “Commissioner General of the Tanzania Revenue Authority”;

(e) deleting subsections (3), (4), (5), (6) and (7); and

(f) adding immediately after subsection (2), the following new subsection-

“(3) Any agent who fails to collect a charge as required by subsection

(1) shall be required to remit to the Commissioner General the amount that would have been collected from the passenger.”.

Repeal of  
sections 10,  
10A and 11

**143.** Sections 10, 10A and 11 of the principal Act are repealed.

*Sub Part VIII*

## AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING ACT, CAP. 82

Construction  
Cap. 82

**144.** This Sub Part shall be read as one with the Vocational Education and Training Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**145.** Section 2 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Cap.399

Amendment of  
section 16

**146.** Section 16 of the principal Act is repealed and replaced with the following-

“Returns and time for payment of levy **16.**-(1) Every employer shall file with the Commissioner on or before the seventh day of each month a return setting out the total gross monthly emoluments payable by the employer to employees in respect of the preceding month and the levy payable with respect thereto.

(2) The employer shall pay to the Commissioner the levy that is due with respect to

those emoluments on the date specified under subsection (1)".

Repeal of sections 17, 18 and 20

**147.** Sections 17, 18 and 20 of the principal Act are repealed.

Amendment of section 21

**148.** The principal Act is amended in section 21 by deleting subsection (1).

*Sub Part IX*

AMENDMENT OF THE MOTOR VEHICLE (TAX ON REGISTRATION AND TRANSFER) ACT, CAP. 124

Construction Cap. 124

**149.** This Sub Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the "principal Act".

Amendment of section 2

**150.** Section 2 of the principal Act is amended by deleting -

(c) the definition of the term "Commissioner" and substituting for it the following new definition-

Cap. 399 "“Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”;

(d) subsection (3).

Amendment of  
section 5

**151.** Section 5 of the principal Act is amended by deleting subsections (3), (5), (6) and (7).

Amendment  
of section 9

**152.** Section 9 of the principal Act is amended by deleting subsection (2).

Repeal of  
sections 12  
and 15

**153.** Sections 12 and 15 of the principal Act are repealed.

Amendment  
of section 16

**154.** Section 16 of the principal Act is repealed and replaced with the following new section-

Forfeiture

**16.** Where a person is convicted of an offence under the Tax Administration Act with respect to tax payable under this Act, the court may in addition to any tax, penalty or fine imposed if the offence involves willful non-payment or evasion of tax, may order that the motor vehicle in relation to which the tax was not paid or was evaded be forfeited to the United Republic.

Repeal of  
sections 17,18,  
19 and 21

**155.** Sections 17, 18, 19 and 21 of the principal Act are repealed.

*Sub Part X*

## AMENDMENT OF THE GAMING ACT, CAP. 41

Construction  
Cap. 41

**156.** This Sub Part shall be read as one with the Gaming Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 3

**157.** Section 3 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399 ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment of  
section 31

**158.** Section 31 of the principal Act is amended by deleting subsection (6).

Repeal of section  
35

**159.** Sections 35 of the principal Act is repealed.

*Sub Part XI*

## AMENDMENT OF THE STAMP DUTY ACT, CAP. 189

Construction  
Cap. 189

**160.** This Sub Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 14

**161.** Section 14 of the principal Act is repealed and replaced with the following new provision-

	<p>“Moneys due under composition agreement to be Government debt</p>	<p><b>14.</b> Any sum of money due under a composition agreement, or an order under section 13 whether by way of compounded duty, additional compounded duty or penalty shall be a debt due to the United Republic and recovered as duty or tax under the provisions of this Act or the Tax Administration Act.”.</p>
<p>Amendment of section 53</p>	<p><b>162.</b> Section 53 of the principal Act is amended by adding immediately after the words “this Act”, the phrase “or the Tax Administration Act”.</p>	
<p>Repeal of section 58</p>	<p><b>163.</b> Section 58 of the principal Act is repealed.</p>	
<p>Addition of section 66A</p>	<p><b>164.</b> The principal Act is amended by adding immediately after section 66 the following new section-</p>	
<p>“Application of allowance</p>	<p><b>66A.</b> Where a person is granted an allowance under this Part, the Commissioner General may direct that, the allowance be applied in reduction of any tax due payable by the person under any tax law.”</p>	

Amendment of  
section 72

**165.** The principal Act is amended in section 72 by deleting the designation “A Stamp Duty Officer” appearing in subsection (5) and substituting for them the designation “the Commissioner General”.

*Sub Part XII*

AMENDMENT OF THE EXCISE (MANAGEMENT AND  
TARIFF) ACT, CAP. 147

Construction  
Cap. 147

**166.** This Sub Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 2

**167.** Section 2 of the principal Act is amended-

(c) in subsection (1), by-

(i) deleting the definition of the terms “Commissioner General”, “Excise and the Excise”, and “officer” and substituting for them the following new definitions in their appropriate alphabetical order-

““Commissioner General”

means the

Commissioner

General appointed

under the Tanzania

Revenue Authority

Cap. 399



Act;” and  
“Excise” or “the  
Excise” means the Tanzania  
Revenue Authority  
established under the  
Tanzania Revenue Authority  
Act acting under the  
authority of this Act;”;

- (iv) adding in its appropriate  
alphabetical order the following  
new definition-

“customs law or the East  
African Customs and  
Transfer Tax  
Management Act shall  
be construed as  
referring to the East  
African Community  
Customs Management  
Act, and any  
regulations made under  
that Act;”.

- (v) adding immediately after  
the words “this Act”  
appearing in the  
definition of the term  
“regulations”, the phrase  
“or under the Tax  
Administration Act”; and

- (d) by deleting subsection (2).

Repeal of various sections

**168.** The following sections of the principal Act are repealed-

3,7, 56, 57, 58, 66, 73, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84, 85, 86, 87, 88, 89, 90, 99, 101, 103, 104, 108, 109, 110, 111, 112, 114, 137(5),138 and 144.

Addition of new section 76A

**169.** The principal Act is amended by adding the following new section-

“Proof in proceedings

**76A.** In any proceedings for a breach of this Act, the onus of proving that-

- (f) the place of manufacture of any excisable goods;
- (g) any spirits in respect of which duty has been remitted for a particular purpose, have been used for that purpose;
- (h) the lawful manufacture, removal, conveyance or exportation of any excisable goods;
- (i) any materials or plant have been unlawfully seized; and
- (j) a certificate of an analyst or chemist in the employment of the United Republic is inaccurate in any respect,

is on the person against whom proceedings have been commenced or person claiming for goods or things which were seized.”.

Amendment of section 127

**170.** Section 127 of the principal Act is amended by adding immediately after the words “this Act” appearing in paragraph (a) the phrase “or the Tax Administration Act”.

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**MAJEDWALI**

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**JEDWALI LA KWANZA**


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(Limetengenezwa chini ya kifungu cha 3)

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**MAREJESHO YA KODI NA MAKADIRIO**

- |                                  |  |
|----------------------------------|--|
| Marejesho ya kodi<br>Sura ya 332 | <p><b>1.</b> Yafuatayo ni marejesho ya kodi kwa madhumuni ya Sheria hii:</p> <p>(a) kuhusiana na kodi ya mapato-</p> <p style="padding-left: 20px;">(b) maelezo ya kodi iliyozuliwa au iliyochukuliwa kuwa imeshikiliwa yaliyowasilishwa chini ya kifungu cha 84 cha Sheria ya Kodi ya Mapato;</p> <p style="padding-left: 40px;">(ii) maelezo ya makadirio ya kodi inayopaswa kulipwa kulipwa yaliyowasilishwa chini ya kifungu cha 89 cha Sheria ya Kodi ya Mapato; na</p> <p style="padding-left: 40px;">(iii) Marejesho ya mapato yaliyowasilishwa chini ya kifungu cha 91 cha Sheria ya Kodi ya Mapato;</p> |
| Sura ya 148                      | <p>(b) kuhusiana na kodi ya ongezeko la thamani, marejesho yaliyowasilishwa chini ya kifungu cha 26 cha Sheria ya Kodi ya Ongezeko la Thamani;</p>   |
| Sura ya 82                       | <p>(c) kuhusiana na tozo ya Elimu ya ufundi stadi na mafunzo, marejesho yaliyowasilishwa chini ya kifungu cha 16 cha Sheria ya Elimu ya Ufundi Stadi na Mafunzo;</p>   |
| Sura ya 41                       | <p>(d) kuhusiana na kodi ya michezo ya kubahatisha, ni marejesho yaliyowasilishwa chini ya kifungu cha 31 cha Sheria ya Michezo ya Kubahatisha;</p>  |
| Sura ya 147                      | <p>(e) kuhusiana na Ushuru wa bidhaa marejesho yaliyowasilishwa chini ya kifungu cha 137 cha Sheria ya Usimamizi wa Kodi ya Ushuru.</p>  |
| Makadirio                        | <p><b>2.-(1)</b> Kwa madhumuni ya Sheria hii, "makadirio" yanajumuisha-</p> <p>(a) kuhusiana na kodi ya mapato, makadirio yaliyotolewa chini ya kifungu cha 94 cha Sheria ya Kodi ya Mapato;</p> <p>(b) kuhusiana na kodi zilizotajwa kwenye aya za 1(b) hadi (f), makadirio yaliyotolewa chini ya aya ya (3) ya Jedwali hili kuhusiana na wajibu wa yaliyowasilisha ritani ya kodi;</p> <p>(c) kuhusiana na kodi ya michezo ya Kubahatisha, taarifa ya madai ya Bodi iliyotolewa chini ya kifungu cha 31 cha Sheria ya Michezo ya Kubahatisha;</p>  |

- Sura ya 41      (d) kuhusiana na ushuru wa stempu, taarifa, hati, uamuzi au matakwa ya afisa wa ushuru wa kodi yaliyotolewa chini ya kifungu cha 23,24,44 au 50 cha Sheria ya Ushuru wa Stempu;
- Sura ya 189      (e) kuhusiana na Sheria hii, makadirio yaliyotolewa chini ya vifungu vya 55,56 au 88 vya Sheria hii.  
(2) Kamishna Mkuu anaweza kutekeleza mamlaka yote chini ya Sheria hii kuhusiana na makadirio yoyote (ikijumuisha makadirio binafsi) ikijumuisha mamlaka chini ya Sehemu ya Sita ya Sheria hii.
- Makadirio binafsi      3.-(1) Pale ambapo mtu anawasilisha Marejesho ya kodi kwa mujibu wa wajibu ambao aya hii inatumika, makadirio yatatachukuliwa kuwa yametolewa katika tarehe ya uwasilishaji wa marejesho ya kodi .  
(2) Makadirio ni kiasi kilicho sawa na kiasi halisi cha kodi inayodaiwa, iwapo ipo, kama inavyooneshwa kwenye marejesho ya kodi.  
(3) “Wajibu ambao aya hii inahusik” a maana yake ni wajibu wa kuwasilisha marejesho ya kodi kwa mujibu wa masharti yaliyo rejewa kwenye aya za 1(b) hadi (f).

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**JEDWALI LA PILI**

*(Limetengenezwa chini ya kifungu cha4(3))*

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**POINTI HALI YA THAMANI YA FEDHA**

Pointi 1 ya thamani halisi ya fedha ni sawa na shilingi za Kitanzania 15,000/= .

**JEDWALI LA TATU***(Limetengenezwa chini ya kifungu cha 24(2)and (4)***MIAMALA AMBAYO NAMBARI YA UTAMBULISHO WA MLIPAKODI  
INAHITAJIKA**

<b>TAASISI</b>	<b>DHUMUNI LA MIAMALA</b>
Kamishna Mkuu wa Mamlaka ya Kodi	Usajili mpya chini ya Sheria ya Kodi ya Ongezeko la Thamani Uingizaji wa bidhaa nchini; utoaji wa mizigo bandarini Usajili wa umiliki au uhamishaji wa umiliki magari chini ya Sheria ya Usalama Barabarani Utoaji wa leseni za magari chini ya Sheria ya utoaji wa leseni za Usafirishaji
Kamishna wa Ardhi	Usajili wa hati wakati wa kuhamisha umiliki.
Serikali Kuu na Serikali za Mitaa	leseni za Biashara
Mamlaka ya Usajili wa Biashara na utoaji leseni	Usajili mpya
Msajili wa Alama za Huduma za Biashara	Usajili mpya
Wizara ya Viwanda na Biashara	Utoaji leseni za Biashara na utoaji leseni za viwanda
Wizara ya Maliasili na Utalii	Utoaji Leseni
Wizara ya Nishati na Madini	Utoaji Leseni

Wizara zote za Serikali, Wakala wa Serikali, Mamlaka za Serikali za Mitaa, Taasisi Fedha, Vyama vya Ushirika na Vyombo vya Umma	Mikataba yote, ikujumuisha mikataba ya usambazaji wa bidhaa na utoaji huduma
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Imepitishwa na Bunge tarehe 26 Machi, 2015.

**THOMAS D. KASHILILAH**  
Katibu wa Bunge