

GOVERNMENT NOTICE No. 473 published on. 14/6/2024

THE TAX ADMINISTRATION ACT,
(CAP. 438)

REGULATIONS

(Made under section 28G)

THE TAX ADMINISTRATION (TAX OMBUDSMAN SERVICE COMPLAINT PROCEDURE)
(AMENDMENT) REGULATIONS, 2024

Citation
GN. No.
106 of 2022

1. These Regulations may be cited as the Tax Administration (Tax Ombudsman Service Complaint Procedure) (Amendment) Regulations, 2024 and shall be read as one with the Tax Administration (Tax Ombudsman Service Complaint Procedure) Regulations, 2022 hereinafter referred to as the “principal Regulations”.

Amendment of
regulation 7

2. The principal Regulations are amended in regulation 7(3)(a) by-

- (a) deleting the semicolon appearing at the end of subparagraph (iii) and substituting for it a colon; and
- (b) adding immediately after subparagraph (iii) a proviso as follows:

“Provided that, the Tax Ombudsman may, notwithstanding the provisions of paragraph (a), receive a complaint where exceptional circumstances exist;”.

Amendment of
regulation 8

3. The principal Regulations are amended in regulation 8-

- (a) in subregulation (1), by-
 - (i) deleting the words “proceed to determine it” appearing in paragraph (a) and substituting for them the words

- “assess its correctness for handling in accordance with these Regulations”; and
- (ii) deleting the word “certified” appearing in paragraph (b);
- (b) by deleting subregulation (2) and substituting for it the following:
 - “(2) Where the Authority or any other person fails to furnish the required information or document within the time prescribed in the notice, the Tax Ombudsman may, if he considers fit, proceed to handle the complaint on the basis of the available information or document.”;
- (c) in subregulation (3), by-
 - (i) deleting the semicolon appearing immediately after the word “document” and substituting for it a full stop; and
 - (ii) deleting the proviso.

Amendment of
regulation 9

- 4. The principal Regulations are amended in regulation 9, by-
 - (a) deleting the word “Determination” appearing in the marginal note and substituting for it the word “Handling”;
 - (b) deleting the word “determining” appearing in subregulation (1) and substituting for it the word “handling”; and
 - (c) deleting the word “determination” appearing in subregulation (3) and substituting for it the word “handling”.

Amendment of
regulation 10

5. The principal Regulations are amended in
regulation 10, by-

- (a) deleting the word “determine” appearing in
subregulation (1) and substituting for it the word
“handle”; and
- (b) deleting the word “determining” appearing in
subregulation (2) and substituting for it the word
“handling”.

Dodoma,
28th May, 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance