GOVERNMENT NOTICE No. 539E published on 30/6/2024

THE TAX ADMINISTRATION ACT,
(CAP. 438)

REGULATIONS

(Made under sections 28, 30, 35, 92, 94 and 98)

THE TAX ADMINISTRATION (GENERAL) (AMENDMENT) REGULATIONS, 2024

Citation
GN. No.
101 of 2016

1. These Regulations may be cited as the Tax Administration (General) (Amendment) Regulations, 2024 and shall be read as one with the Tax Administration (General) Regulations, 2016 hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of July, 2024.

Amendment of regulation 13

2. The principal Regulations are amended in regulation 13(1) by deleting the words "by notice and within such time as may be prescribed in the notice" and substituting for them the words "not less than fourteen days before commencement of audit".

Amendment of regulation 21

3. The principal Regulations are amended in regulation 21(4) by deleting paragraph (b) and substituting for it the following:

"(b) after discussions, prepare an audit report and serve the person audited with the following:
  (i) a notice of the Commissioner's position on the tax audit in the form prescribed in the Second Schedule with reasons thereof and tax computation; and
  (ii) a notice of assessment.".

Amendment of

4. The principal Regulations are amended in regulation 96 by deleting the words "on or before expiration

regulation 96

of objection time for lodging objection" and substituting for them the words "within a period of fifteen days from the date of receipt of application under regulation 95".

Amendment of regulation 99

5. The principal Regulations are amended in regulation 99(1) by deleting the words "the Act" and substituting for them the words "tax law".

Amendment of regulation 102

6. The principal Regulations are amended by deleting regulation 102 and substituting for it the following:

"Institution of criminal proceedings

102. Where the Commissioner General has issued a notice of offence under regulation 99 and the offender has not applied for the offence to be compounded within the prescribed time or he is habitual offender, the Commissioner General may institute criminal proceedings against the offender.".

Amendment of Second Schedule

7. The principal Regulations are amended in the Second Schedule by adding the following form immediately after the form relating to notice to conduct tax audit:

GN. NO.539E (Contd.)

TANZANIA REVENUE AUTHORITY

ISO 9001:2015 Certified

(Made under regulation 21(4))

NOTICE OF THE COMMISSIONER'S POSITION ON THE TAX AUDIT

To:	**TIN:**
	VRN:

Date of issue:……./……./20……...

Issuing office……………………………………..

P.O. Box: ……………………………………………

City/Town……………………………………......

Tel: ………………………Fax: …..…………..……

E-mail Address: ……………..……………………..

Reference is made to the tax audit exercise commenced on ……………………covering ………………………………(name tax types) for the periods ………………………………………..

Notice is hereby given of the Commissioner's position of the tax audit for the covered tax types as follows:

………
………
………
(Mention Commissioner's Position on the audited tax type with reasons thereof)

"Together We Build Our Nation"

<Name of signatory>

Regional Manager/Commissioner

- attach Tax Computation and Notice of Assessment

Dodoma,
30th June, 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance