

12 April 2022



Tax Ombudsman Regulations Issued

- Principles to guide the Ombudsman enumerated
- Complaint procedures prescribed
- Scope of complaints stipulated
- Timelines for determination provided
- Matters not within the mandate of Ombudsman listed
- Recommendations and findings to be submitted to the Minister

To enhance and protect tax payers' rights against potential abuse by tax officers, in 2019, the Parliament of Tanzania made amendments to the Tax Administration Act of 2015 (the Act) to establish the office of Tax Ombudsman Service (the Service). The office is mandated to review and address any complaints by taxpayers regarding services, procedural or administrative matters arising in the course of administering tax laws by the Tanzania Revenue Authority (TRA), the Commissioner General (the Commissioner) or a staff of the TRA.

On top of the establishment of the Service, the amendments give the Minister for Finance (the Minister) powers to make Regulations to prescribe for the procedure of conducting and handling complaints by the Service. In exercise of such powers, the Minister, on 4 March 2022, issued the Tax Administration (Administration of Tax Ombudsman Service) Regulations, GN No. 105 (the Tax Ombudsman Service Regulations) and the Tax Administration (Tax Ombudsman Service Complaint Procedure) Regulations, GN No. 106 (the Complaint Procedure Regulations).

The Tax Ombudsman Service Regulations, require the Service to perform its duties independently and objectively; observe informal, fair and cost effective procedures; be impartial; accord due weight to considerations of equity; devise mechanisms of resolving complaints effectively; and maintain confidentiality. Further, the Tax Ombudsman Service Regulations prohibit a person employed by the service to hold any other office or employment in respect of which emoluments are payable.

Regarding the Complaint Procedure Regulations any person who is not satisfied by the services rendered by the Commissioner or any staff of the TRA is allowed to lodge an oral or written complaint to the Service and the same can be in person or through an authorized representative.

In so far as the mandate of the Service to handle complaint is concerned, a person may lodge a complaint in relation to non-compliance of procedures or mal-administration by TRA; delay in release of documents or assets seized; delay in responding to a complaint submitted to TRA by a taxpayer; and non-response to letters or documents by the TRA.

On the procedure to lodge a complaint, the Complaint Procedure Regulations require a complaint to be lodged within 90 days after the occurrence of the complained event, and the same must be in prescribed form as provided in the said Regulations. Further, these Regulations makes it mandatory for the form to be accompanied by evidence of correspondence with the TRA and any other relevant documents or information.

For further information on legal updates please contact:

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However, for a complaint to be entertained by the Service, the complainant must have made a written representation to the TRA and the TRA rejected the complaint, or did not respond within 30 days, or the complainant is not satisfied with the response.

Having received a complaint, the determination of the same by the Service shall be within 30 days and it can be through mediation, conciliation or any other amicable method which the Service may consider appropriate. Also, the Service may uphold the complaint wholly, or in part or decline to consider the complaint, or dismiss the complaint. It is again the requirement of the law that the findings and recommendations of the Service should be submitted to the Minister within 14 days after determination of a complaint. Moreover, in determination of complaint the Regulation oblige the Service to act judiciously.

It is worth noting that, the Service is prohibited to review legislation or tax policy; TRA's policy or practice save that which relates to services, administrative or procedural matters with respect to administration of tax laws; and matters subject to tax objection or appeal, save for an administrative matter relating to such tax objection or appeal. Lastly, the Service's findings are directly submitted to the Minister as recommendations for the Minister's deliberations and directives.

The Regulations are a positive step towards the improvement of tax administration in Tanzania, and time will tell how effectively the Tax Ombudsman performs.

To read the Tax Administration (Administration of Tax Ombudsman Service) Regulations, [click here](#).

To read the Tax Administration (Tax Ombudsman Service Complaint Procedure) Regulations, [click here](#).

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