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Finance Bill 2024 proposed changes to procedural tax laws

- Documents can formally be served on the TRA by email, fax or other electronic means
- Objection deemed admitted on payment of 1/3 amount or lesser amount, or grant of waiver
- Off Court settlement of appeals must be within a maximum of 100 days
- Bill fails to address crucial issue of challenging agency notices as a recovery collection measure

The Minister for Finance has issued the Finance Bill of 2024 which proposes various changes to tax administration laws in Tanzania, amongst others.

Of particular interest is that it is proposed that a taxpayer may now serve documents on the Commissioner General by email, fax or any other electronic means in accordance with written laws governing electronic transactions. The TRA has been accepting such service but the amendment now formalizes the arrangement.

The Bill also proposes that once a taxpayer is granted either a waiver, or has paid the 1/3 tax disputed amount or lesser amount as approved by the TRA, the objection filed with the TRA is deemed admitted and does not require a formal letter of admission. Taxpayers will hence need to take note of this to start counting the 6 months from the date of such deemed admission after which an appeal must be filed at the Tax Revenue Appeals Board, whether or not the objection is actually determined.

Furthermore, the Bill now imposes a time period of 90 days within which a settlement of an appeal must be resolved in, with an extension provision of only 10 days, making the total period to be 100 days, failure of which settlement of the appeal shall be treated as failed and the Board or Tribunal shall proceed to determine the appeal.

Lastly, and perhaps the biggest disappointment to taxpayers is that the Bill has failed to address the numerous complaints that were lodged about the recent wave of agency notice issued and waiver rejection, and the fact that the Tax Revenue Appeals Board has no powers to entertain any appeals by the taxpayers who may have been unfairly demanded such taxes or denied waiver of the requirement to deposit. This is a big concern and such unlimited powers on the taxing master, without any checks and balances, is going to remain a big concern for the business community.

To read the Finance Bill, [click here](#)

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