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## TRA's Enforcement of Tax Courts' Decisions Enhanced

Recently, the Minister for Finance issued the Tax Revenue Appeals Board (Amendment) Rules, 2024 and the Tax Revenue Appeals Tribunal (Amendment) Rules, 2024 (the Rules) via Government Notice Nos. 539F and 539G, respectively. The said amendments empower the Commissioner General to execute decrees or orders (decrees) of the Tax Revenue Appeals Board and the Tax Revenue Appeals Tribunal (Tax Courts) in accordance with the provisions of Part VIII of the Tax Administration Act (the Act).

It should be remembered that before the amendments, there were two schools of thoughts regarding the mode to be adopted in the execution of the decrees of Tax Courts. The first school of thought held a view that execution by the TRA of the decrees of Tax Courts should be done by filing an application for execution as it is the case with other civil cases. The second school of thoughts proposed that decrees of Tax Courts could be enforced by the TRA invoking the provisions of Part VIII of the Act which relate to the payment and recovery of tax i.e. direct execution without resorting to Tax Courts.

With the current amendments, it implies that the TRA, in enforcing tax judgments rendered by Tax Courts, will not be required to file applications for execution. Instead, the TRA can now directly execute and demand the proceeds of the judgement (unpaid tax) in the same way as other taxes are collected. Therefore, TRA can opt to execute charge over assets, sell of charged assets, restraint of persons, restraint of assets, issuance of agency notice and recovery from managers and receivers, as modes of enforcing decrees of Tax Courts.

Much as the Rules have been now amended to expressly provide for this mode of execution, practically, the TRA had already adopted this approach (though now relaxed) in execution of decrees of Tax Courts. It is to be seen how the Presidential Tax Reforms Commission will see these amendments especially in light of the manner agency notices were issued recently.

To read the Tax Revenue Appeals Board (Amendment) Rules, 2024 [click here](#)

To read the Tax Revenue Appeals Tribunal (Amendment) Rules, 2024 [click here](#)

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