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THE EFFECTIVENESS OF TAX LAWS IN PROTECTING SMALL AND MEDIUM ENTERPRISES RIGHTS IN TANZANIA: BRIDGING THE GAP BETWEEN LEGAL FRAMEWORKS AND PRACTICAL RELALITIES

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Abstract
This paper discusses how Tanzanian taxation regulations are effective in protecting the security of taxpayers in the SME category. It examines the main provisions of the Tax Administration Act, 2015, the Income Tax Act, 2004, and some of the related laws to establish whether sufficient protection is offered by the laws. The case study points out failures in the legal framework and its applied manifestation, especially the issue of bureaucracy, low taxpayer awareness, and system failures in the Tanzania Revenue Authority. A comparative reflection on the practices in other jurisdictions in East Africa is also given as an example of possible reforms. The article, in conclusion, finds that although Tanzania has put a strong legal framework in place, the efficacy in its ability to guard SME taxpayers is not strong and that legal, administrative and policy reforms should be enacted to achieve fairness and compliance as well as economic development.

KeyTerms: Small and Medium Enterprises (SMEs), Taxpayer Rights, Law–Practice Gap, Tax Administration, Tanzania, Tax Compliance.

INTRODUCTION

Small and Medium Enterprises are highly known as the support of the Tanzania economy as they help in bringing about industrialization, innovation and creation of jobs in various sectors.[i] According to estimates published by the Ministry of Industry and Trade, SMEs share over one-third of the national Gross Domestic Product and the top employer of around 5 million individuals, most of whom are in the informal and semi-formal economy.[ii] SMEs are a key facilitator of poverty reduction and social inclusion through taking up a significant portion of the labor force, especially in the youths and women. Due to this role, the importance of the supportive regulatory and fiscal environment to promote the competitiveness and sustainability of SMEs has been highlighted in a number of policy instruments such as the National SME Development Policy of 2003.[iii]

SMEs in Tanzania often face systemic challenges when conducting business with tax administration, although their role is quite crucial. Though the tax system is essential in generating revenue to the people, it is by far regarded by the business people as highly complicated, expensive and cumbersome.[iv] Registration processes, compliance costs like electronic fiscal equipment and regular audits put SMEs with disproportionate expenses against their earnings. In addition to this, the bureaucratic nature of the Tanzania Revenue Authority was also criticized as having discretionary practices and a lack of transparency that has caused the taxpayers to lose trust and the protection that the law was meant to offer.[v]

Paperwise, Tanzania has a relatively liberal legal system of taxpayer protection. The Tax Administration Act,[vi] is an act that brings together the stipulations of assessment, collection and dispute resolution, as well as the statement of main taxpayer rights, such as the right to challenge assessments, the right to be heard prior to an administrative decision and the right to receive correct information. Likewise, the Income Tax Act,[vii] and the Value Added Tax Act,[viii] present the duties and safeguards meant to provide a balance in ensuring efficient revenue collection and fairness of the taxpayer. However, in actual sense, most SMEs have been unable to realize these rights. Lack of taxpayer education implies that a large number of entrepreneurs lack the knowledge that the remedies can apply to them, and expensive legal and administrative procedures will effectively render them unable to take justice in the tax tribunals.[ix]

This article will argue that despite the fact that tax laws in Tanzania are based on progressive principles that align with current international trends of taxpayer protection, their application in protecting SME taxpayers is still only partial. This has been after all caused by the gaps in the enforcement, the institutional weaknesses of the tax administration organizations and the fact that there has been an ongoing failure in capacity building programs aimed at SMEs. It is not just a legal requirement but also an economic need that this gap in law and practice should be bridged because the failure to cushion SMEs against excessive taxation risks their existence and, therefore, developmental interests of Tanzania as a whole. Through the legal analysis of the two statutory provisions and their application in practice, the article aims to enhance the understanding of ways through which Tanzania can enhance the protection of SME taxpayers and at the same time increase voluntary compliance along with tax base.

THE LEGAL FRAMEWORK FOR TAXPAYER RIGHTS IN TANZANIA

In Tanzania, safeguarding the rights of taxpayers is based on a blend of the constitutional clauses and laws that govern the way taxes are administered, collected and enforced. Though the purpose of the tax system is to maximize the revenue of the government, such laws are also associated with the protection of the taxpayers, such as Small and Medium Enterprises, against the unjust and arbitrary treatment.

The Constitution of the United Republic of Tanzania, 1977.

Even though the Constitution of the United Republic of Tanzania, 1977, does not directly entrench the rights of taxpayers, it provides the guiding principles of equality, fairness and due process which furnishes a legal context through which all the citizens including the Small and Medium Enterprises are safeguarded against unfair or illegal administrative approaches.[x] The major principle of this framework is the equality before the law, the idea that is contained in Article 13(1) and that states that all individuals are entitled to equal treatment and protection irrespective of their differences. Within the sphere of taxation, the given principle makes sure that none of the SMEs, which is usually the weakest part of the formal and informal business sphere, will be treated biasedly or preferentially by the Tanzania Revenue Authority (TRA) or any other governmental institution. It contributes to the perception that taxpayers, large or small and influential or not, are not provided with special treatment under the law, and thus increase fairness and equity in how the tax requirements are enforced.[xi]

To enhance this, Article 13(6)(a) ascertains the right to a fair hearing, which ensures a decision cannot be drawn on the matters of legal rights of any individual without giving him a meaningful hearing opportunity. Through this constitutional protection, the statutory objection and appeal process provisions provided by the Tax Administration Act and other related tax laws offers the SMEs procedural and substantive protection. These rights are not only legitimized by the Constitution through entrenching them in the highest law of the land, but also creates a reference point by which the actions of tax authorities could be judged, improving accountability and transparency.[xii]

Furthermore, although one of the main purposes of Article 29 is to define the obligations of the citizen, the obligations also have an implicit implication on the state authorities, such as the TRA, to operate within the law, to observe due process and to respect the rights of taxpayers. This place a two-fold responsibility on taxpayers they are required to act in accordance with legal requirements and also the state has a responsibility to make sure that the application of these requirements does not interfere with constitutional guarantee. This kind of structure is especially needed with regard to SMEs as their lack of resources as well as their lack of legal literacy could make them disproportionately susceptible to administrative excess, arbitrary judgement or insufficient enforcement of tax regulations.[xiii]

Although these constitutional principles are clear, their real usage is subject to functioning of the principles, the availability of legal redresses, as well as the ability of the whole institution to put rights into action. The challenges that face the implementation of the targeted protections include the lack of awareness of SMEs concerning their constitutional rights, inefficiency in resolving a dispute, and poor interpretation of the statutory provisions by tax authorities. As a result, as much as the Constitution offers a strong normative basis on which the rights of taxpayers can be achieved, actualizing the rights in practice through support by other means such as taxpayer education, institutional fortification, and improved monitoring and accountability are necessary. This interaction between the principle of the constitution and its application in practice shows that there has always been a disconnect between ideals in law and reality in practice, which is a main issue of the safeguard of SMEs in the Tanzanian tax system.[xiv]

The Tax Administration Act, Cap 438 R.E 2023.

Tax Administration Act, is the new law that forms the backbone of tax administration in Tanzania and offers a legal framework that unifies the rights and responsibilities of all taxpayers such as Small and Medium Enterprises.[xv] The Act was enacted to equalize the unequal tax statutes and create a common method of revenue collection, compliance as well as to resolve the disputes and this was a conscious approach of the government to consider tax collection needs against the rights of the taxpayer needs. The central idea of the TAA is the aspect of transparency, which is implemented in Section 8, as the Commissioner-General of the Tanzania Revenue Authority (TRA) has to provide guidelines, rulings, and notices to the public. This is a vital provision as SMEs do not have the resources or the professional skills to understand the intricate tax regulations, and where authoritative advice is accessible the chances of misinterpretation, whimsical application, and inadvertent non-adherence will be reduced.[xvi]

Besides informational protection, the TAA has substantive procedural protection, which is also necessary in imparting fairness in the administration of tax. Section 51 provides the right to appeal against any tax decision by way of written objections within thirty days, which brings an opportunity to appeal in the event of perceived faults, undue or unfair assessments, or just procedural malpractice in the decision. This is an important right especially of SMEs who often bear unfairly of administrative discretion or arbitrary regulations. Sections 53 to 55 also contribute to procedural fairness, a structured procedure of appeals, which allows the reference of unresolved issues by the Commissioner to Tax Revenue Appeals Board (TRAB) and then to the Tax Revenue Appeals Tribunal (TRAT) and finally to the Court of Appeal would be possible. This system of tiered appeals, in addition to strengthening the principle of right to justice, also acts as a curb to possible abuse of power by administrative authorities, and adds to the accountability and legitimacy of tax administration.[xvii]

Additionally, the Act asserts the secrecy of taxpayer information and unbeknownst to the officials of TRA, one should not disclose the information. This is an essential aspect in developing trust between SMEs and tax authorities because sensitive financial information is secured, and voluntary compliance is promoted. Although these statutory protections are strong on paper, they become very weak when it comes to practical application, which requires regular enforcement, SME awareness, and fair application of the provisions by the tax officials. As an example, SMEs can experience difficulties of asserting their rights of objection and appeal because of insufficient knowledge of procedural conditions, the high cost of legal services, or the time loss in administrative and court procedures. Thus, although the TAA represents a progressive idea of protecting the rights of taxpayers, its practical effects on SMEs depend on the possibility to close the gap between the ideas of the legislature and the practice, such as education of taxpayers, facilitation of processes, and institutional reinforcement in TRA.[xviii]

The Income Tax Act, Cap 332 R.E 2023.

The main law related to Income tax assessment and collection within Tanzania is the Income Tax Act,[xix] that stipulates in detail the definition of taxable income, allowable deductions, exemptions and procedural requirements.[xx] To SMEs, the Act is of utmost importance in that it will not only define the extent to which they owe taxes, but also how they can justifiably reduce the amount of taxes they are required to pay. Section 4 of the ITA determines the charge to income tax which ensures that the whole taxation is not based on the discretion of the administrative body but on the statutory provisions, hence providing the business with predictability and certainty of the law. Besides, Section 11 and 12 allow deductions and capital allowances to reduce taxable income, which provides real relief to SMEs who invest in machinery, technology or business development. These provisions promote investment and growth as well as reflect a realization that too much taxation will suppress entrepreneurship.[xxi]

Another law, the ITA, enhances procedural safeguards alongside the Tax Administration Act. As an example, in Section 80-81, there are mechanisms to withhold taxes and thus taxpayers are required to be issued with certificates outlining the amount withheld. This provides transparency of the business operations and eliminates arbitrary deductions especially with limited cash flow of the SMEs. Moreover, the ITA includes cross-references to the procedures of objections and appeals under the TAA so that SMEs can appeal against wrong evaluation or administrative mistakes. These legislative precautions, notwithstanding, the real performances under the ITA are frequently hampered by the lativities of compliance requirements, the administrative strengths of the SMEs to document precise records and the implicit delays or disparity in execution by the tax authorities. Therefore, even though the ITA offers a capable legal basis of safeguarding the taxpayers of SMEs, its effect on the ground depends on the level of awareness of the taxpayers, the efficiency of the administration and the provision of additional education and advisory services.

The Value Added Tax Act, Cap 148 R.E 2023.

Value Added Tax Act,[xxii]governs the charge, collection and management of VAT in Tanzania and obliges business organizations that are involved in production, distribution or sale of goods and services. In the case of SMEs, compliance with VAT may become a major challenge especially with regard to record keeping, cash flow management and administration cost.[xxiii] Section 6 of the Act has provided registration thresholds and has provided exemptions to businesses whose annual turnover is below a fixed limit.[xxiv] This exemption plays a very important role in ensuring that small businesses cannot bear undue compliance costs and it is indicative of a legislative effort to find a balance between revenue collection and fairness towards the small players. Section 17 also gives the right to taxpayers to claim input tax credits and this is such that VAT is basically a consumption tax and not a production tax and it eliminates the concept of a double taxation which is an advantage direct to SMEs who are in the value chains.[xxv] Besides, Section 20 includes the VAT refunds, in the situations when the output tax is lower than the input tax, which ensures the liquidity of the business and also leads to the financial sustainability.

The VAT Act also complies with the TAA giving the SMEs a mechanism of objection and appealing in case of a dispute regarding VAT assessment. But as a reality, SMEs tend to face challenges in the exercise of these rights because of lack of understanding of the procedures, expensive administrative procedures and because of delays in the refund process. Also, the VAT compliance especially among the businesses that are moving to formal operation but was previously operating informally may serve as a discouraging factor to voluntary compliance and discourage the opportunity to grow the SMEs. Consequently, even though the VAT Act integrates statutory precautions that should create a sense of fairness and proportionality, the effectiveness of the precautions will largely hinge on effective enforcement, educating of taxpayers, and administrative support indicating the perennial inconsistencies between the intention and actual realization of the SMEs in Tanzania.[xxvi]

THE PRACTICAL REALITIES AND CHALLENGES.

Although in Tanzania there are elaborate statutory and constitutional regimes that are meant to safeguard the rights of taxpayers, Small and Medium Enterprises (SMEs) tend to face a strong disparity between the rights set by the law and the actual application. Complexity and bureaucracy of registration and compliance processes through tax are one of the most perennial challenges.[xxvii] SMEs must also pass through several procedures, such as acquisition of Tax Identification Numbers (TINs), registration of Value Added Tax (VAT) where necessary, submission of monthly or yearly tax returns, and a well-organized financial documentation. Such processes are not only bureaucratically challenging, but also time consuming, in most cases SMEs have to hire professional accountants or consultants, which means they will have to incur some extra cost. These processes are daunting to most small business with minimal staff and technical capacity and so end up in unintentional non-compliance or mistakes that could invoke penalties or interests.[xxviii]

Another issue to do with is the low tax literacy among SMEs which has a massive implication on the capacity of SMEs to comprehend and exercise statutory rights including that of objection, appeal and accessing information. Most of the entrepreneurs are not aware of the provisions of the Tax Administration Act, Income Tax Act and VAT Act that protect their interests such as entitlement to challenge an assessment or seek clarification of the TRA. This lack of knowledge is not only the cause of exposing SMEs to danger of overpayment or misusing tax rules, but it also creates a dependency on informal networks or advisors who can be giving incorrect advice. Lack of systematic and focused taxpayer education programs especially those specifically designed to be used in SMEs aggravates this issue and forces the government into taking proactive measures so that there is an increase in awareness and the ability to comply.[xxix]

Moreover, the freedom that TRA officials have is a critical problem. Although administrative discretion is a valid means of interpreting and applying complicated tax clauses, it may in practice give rise to inconsistency in application and even power abuse in certain instances. SMEs can be subjected to arbitrary assessments and selective audits or disproportionate punishments, making it undermine trust in the tax system and decrease incentives to comply voluntarily. These practices of discretion points to the institutional flaws of TRA such as the lack of control mechanisms, ineffective internal accountability systems, and lack of training of the officials concerning procedural fairness and rights of taxpayers.[xxx]

The cost and complexity of seeking disputes and appeals is another major limitation facing the SMEs. Statutory frameworks do offer avenues to objection and escalation as far as written objections, appeals before the Tax Revenue Appeals Board (TRAB) and eventual appeal to the Court of Appeal such processes may be prohibitively expensive and full of process. Limited financial means of the SMEs might lead to the inability to afford a legal counsel or maintain a prolonged court battle, and lead to a factual inability to access the justice. The fact that there is delay and bottlenecks in the flow of procedures in the dispute resolution process further worsens the situation, as it usually deters SMEs who are facing valid claims.[xxxi]

All these issues combine to demonstrate an operational and structural deficiency between law and practice. Although Tanzania has ensured a strong legal framework to ensure a system of safeguarding the rights of a taxpayer, SMEs are still facing an imbalanced burden that negates the safeguarding mechanism. The solution to these issues should be multi-pronged: simplification and digitalization of tax processes, specialization of taxpayer education programs, an increased institutional responsibility in TRA, and systems to decrease the cost of settling disputes in monetary and administrative terms. Closing the gap existing between the statutory regulations and their actual application, the government will be able to provide an environment promoting voluntary adherence, safeguarding the rights of SMEs, as well as increasing their ability to contribute to the advancement of the economy, creation of employment, and the increase in national revenue. The inability to deal with these problems will not only undermine the rights of SMEs but will also result in the possibility of stifling the business spirit and suppressing the overall development agenda of Tanzania.

CRITICAL ANALYSIS OF LAWS AND PRACTICES

Although Tanzania has enacted a detailed framework of legal and constitutional provisions to protect the rights of the taxpayers, a further look into this matter can show that there has always been a sense of disconnection between the paper provisions of the law and their actual implementation, especially to the Small and Medium Entrepreneurs (SMEs). The right to be informed, the right to object and appeal, and the right to confidentiality, are statutory and constitutional provisions that are expressed in the Tax Administration Act, Income Tax Act and VAT Act and the Constitution. These rights are supposed to offer procedural fairness, transparency and protection of the SMEs against arbitrary taxation. But, practically, these mechanisms often do not provide real-life defenses, placing SMEs at risk in terms of operation, finances and administration. This disparity indicates not only implementation gaps but also more problematic and structural and systemic issues with the system of tax governance in Tanzania.[xxxii]

One of the main factors that have led to this gap in the practice of law is institutional incompetence in the Tanzania Revenue Authority (TRA) and other relevant administrative institutions. Although such discretion is warranted by the law to allow flexibilities and adaptability in handling complex tax issues, the discretion of tax officials may be and has been utilized arbitrarily leading to arbitrary assessment and auditing as well as the delay in the process. The disproportionate disadvantage is on SMEs that are not normally well positioned to cope with such discretionary practices due to their lack of human and financial resources. These organizational flaws underscore the crucial role of strong in-house controls, uniform enforcement practices, and improved accountability systems in TRA in order to provide that discretionary powers are used coherently and equally.[xxxiii]

There is further knowledge shortfall and lack of capacity among SMEs which adds to the difficulty of law enforcement on the ground. The statutory rights of many small business operators such as the process of making objection, appealing and getting a tax refund are not adequately known to them. This asymmetry of information does not only deny SMEs the opportunity to actively defend their interests, but also happens to disempower the purpose of statutory protection. The legal remedies are undermined in effectiveness even in those cases when they are available since SMEs are not able to access, interpret and operationalize them. It indicates a larger issue found in the comparative tax literature: the law rights whose mechanisms of enforcement are not accessible and understandable cannot ensure substantive justice to vulnerable taxpayers.[xxxiv]

Also, the economic pressures and the limited resource positions have a decisive role in restricting the exercise of legal rights by SMEs. Compliance costs, time burdened to keep up tax demands and the financial strain to take on the cost of disputes usually financial burdens exceed the perceived benefits of initiating statutory protection. To most of the SMEs, the opportunity cost of undergoing a long process of administration or judicial procedures may be prohibitive thus this may deter them to explore any formal channel of objection or appeal. In turn, the economic vulnerability combines strategies of institutional and informational weakness to sustain inequality in the practical implementation of the tax law.[xxxv]

Collectively, these aspects indicate that the theoretical strength of the Tanzanian legal system is not supported by institutional weaknesses, low awareness of taxpayers and economic pressures which together hold the SMEs back in order to exercise their rights to the fullest extent. To resolve this law-practice gap, it is important to undertake a comprehensive reform agenda, which includes institutional capacity building in TRA, transparency in procedures, offering special and accessible taxpayer education programs, and putting in place measures to mitigate the financial and administrative cost of resolving disputes. Additionally, the increased use of digital platforms and simplicity of the compliance process may increase access and decrease discretionary discretion. Empirical evidence in other economies that have effective systems of SME protection indicates that narrowing the law-practice gap does not only serve the interests of the taxpayer, but also goes toward voluntary compliance with tax laws, increased trust with them, and an overall more enabling atmosphere towards entrepreneurship and economic expansion.[xxxvi]

RECOMMENDATIONS

The above recommendations aim at closing the enduring gap between the protection regulations and the realities on the ground in Tanzania concerning the Small and Medium Enterprises (SMEs). They are based on legal theory and empirical observation of administrative practices, which means that every measure is directly responsive to the challenges that are identified.

Institutional Strengthening of Tanzania Revenue Authority (TRA):

The institutional weaknesses were discovered to be a fundamental challenge that could not allow the SMEs to enjoy the full benefits of the statutory protection. Discretionary use of authority, random audits and disparities in application undermine legal protection, even though their concepts are sound. These deficiencies are overcome by strengthening the internal capacity of TRA by providing clarity in its operations, supervision, and frequent professional training. Formal training of taxpayer rights and procedural fairness is one such area where this reduces the possibility of abuse and encourages consistency in enforcement, which improves predictability and fairness to SMEs. This practice is in line with the administrative law concepts that regard accountability, transparency, and rule of law.

Enhancing Taxpayer Awareness and Education:

The fact that SMEs have little knowledge on their rights under the Tax Administration Act, the Income Tax Act, VAT Act, and others makes it difficult to operate through the registration and compliance and the dispute resolution processes. Targeted training programs through workshops, online programs, and printed manuals can make SMEs secure in their right to be heard. The more legal literate SMEs will receive fewer punitive measures because of the unintentional mistakes and will be in a better position to use the procedural remedies, like objections and appeals. This is in response to the disjuncture between the statutory theory and the engagement, which makes the legal safeguards more effective.

Simplification and Digitization of Tax Compliance Processes:

Multi-layered and intricate processes generate administrative and financial obstacles to SMEs. Making these processes easier and digitizing them through online document filing, notifications, electronic payments, etc. will decrease the operational costs and bureaucratic friction. Digitization also reduces the possibility of discretionary abuse due to transparency in audit trails. The basis of this recommendation has been modern public administration theory that lays stress on efficiency, accountability, and accessibility to public services as the enablers of compliance and legal empowerment.

Accessible and Cost-Effective Dispute Resolution Mechanisms:

Despite the statutory provision of mechanisms to object and appeal, the realities of the situation usually hinder the SMEs to exercise their rights due to high costs, complexity of the procedure, and time. Introducing lean, SME-friendly operations such as legal assistance, advisory services and alternative dispute resolution processes will make sure that the statutory protection is effective in practice. This directly responds to the gap in law practice and also strengthens the ideals of access to justice, procedural fairness and equity.

Policy and Legislative Review:

Rules and regulations that put undue pressure on SMEs or are applied selectively do not augur well with compliance and trust. Regular scrutiny of the tax laws and administrative policies with stakeholders, such as the SME associations involved, will make sure that the reforms are aptly informed and responsive to the realistic challenges. Such participatory can increase legitimacy and will be consistent with the best practices of regulatory governance where such laws will be tailored to changing economic realities without undermining fairness or rights.

Monitoring and Evaluation of Compliance and Enforcement Practices:
The monitoring and evaluation need to be carried out continuously as it is important to make sure that the rights of taxpayers are not violated, and administrative measures are taken in accordance with the legal regulations. The systemic weaknesses can be identified by independent audit functions or control systems, corrective steps are suggested, and the efficiency of the reforms can be monitored. This is effectively proactive and fosters accountability, builds the institutional capacity and can be used so that the law and the practice come together and that legal protection has a positive effect.

CONCLUSION

The Tanzania legal and practical framework analysis of taxpayer rights has indicated a distinct conflict between statutory requirements and the practical use of the statutory provisions to Small and Medium Enterprises (SMEs). Although the Tax Administration Act, Income Tax Act, VAT Act and constitutional guarantees have a conceptually robust basis regarding procedural fairness, transparency, and protection against arbitrary taxation, SMEs still have a very tough job. Systemic vulnerabilities in the Tanzania Revenue Authority (TRA), insufficient understanding of taxpayer rights, discretionary decision-making, and economic imperatives all act against the SMEs achievement of the advantages of using these legal protections. These breaches of law and practice make it clear that a multi-layered and multi-pronged strategy to change is urgently required. Empowering the institutional capacity, improving taxpayer education, streamlining and computerizing compliance, offering easy dispute resolution, reviewing policies and legislation, and creating ongoing monitoring and evaluation are key measures to ensure this gap is bridged. Through these measures, Tanzania will be in a position to establish a tax environment that is fair, effective and conducive to the growth of the SMEs hence leading to voluntary compliance, increasing trust in the tax system and sustainable economic development.

END NOTE

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[vi] Cap 438 R.E 2023.
[vii] Cap 332 R.E 2023.
[viii] Cap 148 R.E 2023.
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[xv] Ibid.
[xvi] Cap 438, R.E 2023, Section 8.
[xvii] Ibid.
[xviii] Ibid. Section 9.
[xix] Cap 332, R.E 2023, See the Long Tittle of the Act.
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[xxi] Ibid, Section 11-12.

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[xxix] Tax Administration Act, Cap. 438 R.E. 2023, ss. 16-22.
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[xxxi] Tax Administration Act, Cap. 438 R.E. 2023, ss. 58-64.
[xxxii] Constitution of the United Republic of Tanzania, 1977 (as amended), Articles 26, 27, 30, and 3.
[xxxiii] Tax Administration Act, Cap. 438 R.E. 2023, Section. 47-52.
[xxxiv] Tax Administration Act, Cap. 438 R.E. 2023, ss. 16-22, 58-64.
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[xxxvi] Tax Administration Act, Cap. 438 R.E. 2023, Section. 16-22, 47-52, 58-64.