

THE UNITED REPUBLIC OF TANZANIA

ACT SUPPLEMENT

No. 10

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THE TAX ADMINISTRATION ACT, 2015

ARRANGEMENT OF SECTIONS

Section Title

PART I
PRELIMINARY PROVISIONS

1. Short title and commencement.
2. Application.
3. Interpretation.
4. Currency point system.

PART II
TAX LAWS AND THEIR INTERPRETATION

(a) Tax Laws

5. Powers of Commissioner General and tax officers.
6. Relationship with customs law.
7. International agreements.

(b) Interpretation of tax laws

8. Scheme for obtaining undue tax benefits.
9. Issuance of practice notes.

Sub Part X

AMENDMENT OF THE GAMING ACT, CAP. 41

Construction
Cap. 41

156. This Sub Part shall be read as one with the Gaming Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

157. Section 3 of the principal Act is amended by deleting the definition of the term “Commissioner” and substituting for it the following new definition-

Cap. 399 ““Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment of
section 31

158. Section 31 of the principal Act is amended by deleting subsection (6).

Repeal of section
35

159. Sections 35 of the principal Act is repealed.

Sub Part XI

AMENDMENT OF THE STAMP DUTY ACT, CAP. 189

Construction
Cap. 189

160. This Sub Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the “principal Act”.

Amendment of
section 14

161. Section 14 of the principal Act is repealed and replaced with the following new provision-