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2022-07

# The Tax Administration (General) (Amendment) Regulations, 2022

The United Republic of Tanzania

Ministry of Finance and Planning

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THE UNITED REPUBLIC OF TANZANIA

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THE TAX ADMINISTRATION ACT,

(CAP. 438)

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**REGULATIONS**

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*(Made under sections 28, 30, 35, 92, 94 and 98)*

THE TAX ADMINISTRATION (GENERAL) (AMENDMENT) REGULATIONS,  
2022

Citation  
GN. No.  
101 of 2016

**1.** These Regulations may be cited as the Tax Administration (General) (Amendment) Regulations, 2022 and shall be read as one with the Tax Administration (General) Regulations, 2016, hereinafter referred to as the “principal Regulations” and shall come into effect on the 1<sup>st</sup> day of July, 2022.

Amendment of  
regulation 3

**2.** The principal Regulations are amended in regulation 3 by inserting the words “of licenced tax consultants” between the words “register” and “to”.

Amendment of  
regulation 5

**3.** The principal Regulations are amended in regulation 5 by inserting the words “licensed and” between the words “been” and “registered”.

Amendment of  
regulation 6

**4.** The principal Regulations are amended in regulation 6 by-

*GN No.478W (Contd)*

- (a) deleting subregulation (1) and substituting for it the following:

“(1) As soon as practicable after a person has been accepted for licensing and registration, the Commissioner General shall, in respect of that person, enter the following particulars in the tax consultants register-

- (a) name and address;
- (b) Taxpayer Identification Number;
- (c) qualifications; and
- (d) such other particulars as the Commissioner General may direct.”; and

- (b) adding immediately after subregulation (3) the following:

“(4) The Commissioner General shall remove the name of any person from the register on grounds of failure to renew his licence or occurrence of any of the circumstances stated under regulation 10.”.

Amendment of  
regulation 7

7-

**5. The principal Regulations are amended in regulation**

- (a) by deleting subregulations (1) and (2) and substituting for them the following:

“(1) An individual may, upon making application to the Commissioner General in form ITX375.01.E set out in the First Schedule and upon payment of the prescribed fees, be licensed and registered as a tax consultant if he satisfies the Commissioner General that he-

- (a) is a citizen of the United Republic of Tanzania;
- (b) holds a first degree in taxation, customs, finance accountancy, financial management, business management, commerce, economics, or law awarded by any recognised university or other recognised higher learning institution;
- (c) has working experience in the fields mentioned under paragraph (b) for a period of at least three years;

*GN No.478w (Contd)*

- (d) has not been found guilty of gross professional misconduct by any professional body or court of law;
- (e) has not been convicted of a criminal offence involving a penalty of more than five years imprisonment; and
- (f) has successfully attained the required grades after performing an entrance certified tax consultancy examination authorised by the Commissioner General as stated under subregulation (2):

Provided that, the provision of paragraph (f) shall not apply to a person who, for more than ten years, has held a senior position in the areas of tax administration, tax practice, tax management or tax resolution.

(2) For purpose of assessing a person under subregulation (1), the Commissioner General may require-

- (a) an applicant to take an examination at an approved institution authorised by the Commissioner General or other forms of assessment which shall be conducted once before the person is admitted as a tax consultant for the first time; and
  - (b) practicing tax consultants to attend regular professional tax practice training each year organised and conducted by professional bodies, institutions or persons approved by the Commissioner General.”;
- (b) in subregulation (3) by deleting the word “genuinity” and substituting for it the words “Commissioner General’s verification”;
  - (c) in subregulation (4) by deleting the words “An approval as a tax consultant” and substituting for them the words “A licence”;
  - (d) by deleting subregulation (5) and substituting for it the following:

“(5) A person registered under subregulation (1) shall be issued with a tax

*GN No.478w (Contd)*

consultant practicing licence which shall contain conditions as shall be prescribed by the Commissioner General.”;

- (e) in subregulation (6) by adding the words “or official Tanzania Revenue Authority website” immediately after the word “circulation” appearing at the end of the opening phrase; and
- (f) by adding immediately after subregulation (6) the following:

“(7) The Commissioner General may prescribe penalties for failure by a tax consultant to adhere to the requirements under this subregulation.”.

Amendment of regulation 8

**6.** The principal Regulations are amended in regulation 8 by deleting the word “approval” and substituting for it the words “a licence”.

Amendment of regulation 9

**7.** The principal Regulations are amended by deleting regulation 9 and substituting for it the following:

“Right to practice and charge fees **9.**-(1) Every tax consultant may practice as a tax consultant in any offices of the Tanzania Revenue Authority, Tax Revenue Appeals Board or Tax Revenue Appeals Tribunal or any other place where the services of the tax consultant shall be required.

(2) A licensed tax consultant shall be entitled to charge fees for the services rendered under subregulation (2).

(3) Notwithstanding subregulation (1), no tax consultant or any person shall be allowed to act as a tax consultant under these Regulations unless such tax consultant has-

- (a) his name on the register;
- (b) a valid practicing licence; and
- (c) a valid business licence.

(4) Any tax consultant who undertakes to assist or act on behalf of a taxpayer shall be deemed to be in a binding contractual relationship of agency with that taxpayer, even if in their dealings there was no formal or written contract, such that-

*GN No.478w (Contd)*

- (a) the taxpayer in question shall be liable to the Commissioner General as a principal to all the deeds done by the tax consultant relating to his tax affairs, whether such taxpayer was knowledgeable of such deeds or not; and
  - (b) the tax consultant shall be liable to the Commissioner General as legal agent to the taxpayer he purports to represent, assist or act on his behalf.
- (5) Given the requirements envisaged under this Regulation, no any other person, except tax consultant, shall be allowed to assist, represent or act on behalf of taxpayers in the course of dealing with the Commissioner General or complying with tax law procedures, in which case-
- (a) any act done by a person, other than a tax consultant, on behalf of a taxpayer shall not have a legal effect of binding such taxpayer and shall be void; and
  - (b) when the Commissioner General or any Officer of the Commissioner General acts on any act or document done by a person who is not a tax consultant purporting to be on behalf of a taxpayer, such act by the Commissioner General or Officer shall be void.
- (6) A foreign tax consultant who intends to practice in the country shall practice under local tax consultant.
- (7) Any person, not being a tax consultant or whose licence has expired, who deliberately acts like a tax consultant, or takes the title or name in the like manner of a practicing tax consultant commits an offence and shall, upon conviction, be liable

*GN No.478W (Contd)*

to a fine not less than five million shillings or imprisonment for a term of not less than six months.”.

Addition of Part IIA

**8.** The principal Regulations are amended by adding immediately after regulation 12 the following:

“PART IIA

**REGISTRATION OF STORAGE FACILITIES**

“Registra  
tion of  
storage  
facilities

**12A.-(1)** The Commissioner General shall establish and keep a register of storage facilities as required by the Act.

(2) A person shall not establish a business storage facility which keeps goods for business purposes unless that person registers the storage facility with the Commissioner General in accordance with the provisions of the Act and these Regulations.

(3) The Commissioner General shall enter the following particulars in the storage facility register-

- (a) storage facility number;
- (b) name and address of the owner of the storage facility;
- (c) TIN number of the owner;
- (d) details of nature of goods which are kept in the storage facility; and
- (e) such other particulars as the Commissioner General may direct.

(4) Every change in the particulars under subregulation (3) shall be disclosed by the owner of the facility within thirty days from the date of such change and entered in the Register by the Commissioner General.

(5) The owner of storage facility shall record all goods stored at his storage facility and keep such record in the manner as shall be directed by the Commissioner

*GN No.478w (Contd)*

General.

(6) The owner of a storage facility shall, on monthly basis, not later than the seventh day of the following month, submit to the Commissioner General a stock movement ledger which shall disclose goods kept in his storage facility during the month, including details of owners of the goods, origin and destination.”.

Amendment of  
regulation 58

**9.** The principal Regulations are amended in regulation 58(2) by deleting paragraph (a) and substituting for it the following:

“(a) in case of a natural person, a copy of a valid national identity card or national identification number or a copy of valid passport for foreigners;”.

Amendment of  
regulation 60

**10.** The principal Regulations are amended in regulation 60-

- (a) in subregulation (1) by deleting the phrase “A person who is eligible for e-filing shall,” and substituting for it the phrase “Every person who is required to file a return under a tax law shall”;
- (b) in subregulation (11) by adding the words “or the Act” immediately after the words “regulation 78(2)”.

Dodoma,  
1<sup>st</sup> July, 2022

**MWIGULU LAMECK NCHEMBA MADELU**  
*Minister for Finance and Planning*



