

GOVERNMENT NOTICE No. 106 published on 4/3/2022

THE TAX ADMINISTRATION ACT,  
(CAP. 438)

REGULATIONS

*(Made under section 28G)*

THE TAX ADMINISTRATION (TAX OMBUDSMAN SERVICE COMPLAINT PROCEDURE)  
REGULATIONS, 2022

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THE TAX ADMINISTRATION ACT,

(CAP. 438)

**REGULATIONS**

*(Made under section 28G)*

THE TAX ADMINISTRATION (TAX OMBUDSMAN SERVICE COMPLAINT PROCEDURE)  
REGULATIONS, 2022

PART I  
PRELIMINARY PROVISIONS

- Citation 1. These Regulations may be cited as the Tax Administration (Tax Ombudsman Service Complaint Procedure) Regulations, 2022.
- Application 2. These Regulations shall apply to all tax complaints by a taxpayer regarding the service, procedural or administrative matters arising in the course of administering tax laws by the Authority, the Commissioner General or staff of the Authority.
- Interpretation  
Cap. 438 3. In these Regulations, unless the context otherwise requires-  
“Act” means the Tax Administration Act;  
“Authorized representative” means any person, other than a legal practitioner, duly authorized by a complainant to act on his behalf and represent him before the Ombudsman;  
“Authority” means the Tanzania Revenue Authority established under the Tanzania Revenue Authority Act;
- Cap. 399 “complaint” means a representation in the manner set out under these Regulations of a procedural or administrative grievance alleging deficiency in the course of administering tax laws by Commissioner General or a staff of the Authority made orally, in writing or through electronic;  
“Commissioner General” has the meaning ascribed to it under the Act;  
“Minister” means the Minister responsible for finance; and  
“Ombudsman” means the Tax Ombudsman and any person acting on his behalf.  
“Tax Ombudsman” means the Tax Ombudsman appointed under section 28B of the Act.

PART II  
COMPLAINTS

- Who may lodge complain 4.-(1) Any person who is not satisfied by the services rendered, procedural or administrative matter undertaken by the Commissioner General or staff of the Authority in the course of administering a tax law may lodge a complaint to the Tax Ombudsman Service.
- (2) For the purpose of sub regulation (1), a person may lodge a complaint to the Ombudsman-
- (a) orally or in writing; and
  - (b) in person or through his authorized representative.
- (3) Where the complaint has been lodged orally, the Ombudsman shall reduce such complaint into writing and cause the complainant to sign it.
- Matters from which complaints may lie 5. A person may subject to the fulfillment of the requirements in regulation 7(3) lodge a complaint to the Ombudsman on any of the following matter:
- (a) non-compliance of procedures or mal-administration by the Authority in administering tax laws;
  - (b) delay in release of documents or assets seized during the investigations of tax affairs;
  - (c) delay in responding to a complaint submitted by a tax payer; or
  - (d) non response of letters or documents sent to the Authority.

PART III  
PROCEDURE FOR LODGING A COMPLAINT

- Contents of complaint 6.-(1) Any person who intends to lodge a complaint shall lodge the complaint to the Tax Ombudsman by filling Form as set out in the Schedule to these Regulations.
- (2) The complaint shall contain the following information:
- (a) name and address of complainant;
  - (b) statement of facts giving rise to the complaint;
  - (c) statement that the Complainant has exhausted the available Authority internal complaints procedure; and
- (3) In addition to particulars referred to in sub regulation (2), a complaint lodged to the Ombudsman shall be accompanied by-
- (a) evidence of correspondence with the Authority; and
  - (b) any other documents or information which the complainant deems it relevant to the complaint.
- Lodging of complaint 7.-(1) A person shall lodge a complaint to the Tax Ombudsman Service within ninety days after the occurrence of the event giving rise to the complaint.
- (2) Notwithstanding the time prescribed in sub regulation (1), a person may lodge a complaint after the expiry of the prescribed period by giving reasonable grounds of the delay to the satisfaction of the Tax Ombudsman.
- (3) A complaint shall not be lodged to the Ombudsman-

- (a) unless the complainant had, before lodging the complaint to the Tax Ombudsman, made a written representation to the Authority and-
    - (i) the Authority rejected the complaint;
    - (ii) the complainant did not receive any reply within a period of thirty days after the Authority received his representation; or
    - (iii) the complainant is not satisfied with the reply of the Authority;
  - (b) where the complaint is in respect of the same subject matter which was settled through the Tax Ombudsman Service in any previous complaint unless new evidence or information likely to affect the outcome of the previous findings has thereafter become available.
- (4) The Ombudsman may dismiss a complaint on any of the grounds specified under subregulation (3) or where he is of the opinion that the complaint is frivolous.

PART IV

PROCEDURE OF HANDLING AND DETERMINING COMPLAINTS

Handling of  
complaints

- 8.-(1) Upon receipt of a complaint, the Ombudsman-
- (a) shall register the complaint and proceed to determine it;
  - (b) may require the Authority or any other person to provide certified information or document relating to the subject matter of the complaint which is or is alleged to be in Authority's possession or in possession of the other person; and
  - (c) may require any person to appear before the Ombudsman.

(2) Provided that, in the event the Authority or any other person fails to furnish the required information or document, the Ombudsman may, if he deems fit, proceed to determine the complaint on the basis of the available information or document.

(3) The Ombudsman shall maintain confidentiality of any information or document which comes into his knowledge or possession in the course of discharging his duties and shall not disclose such information or document to any person except as otherwise required by law or with the consent of the Authority or a person furnishing such information or document:

Provided that, nothing shall prevent the Ombudsman from disclosing any information or document furnished by the complainant to the Authority.

Determination of  
complaints

9.-(1) In determining the complaint, the Ombudsman may resolve the matter amicably through mediation, conciliation or any other method which the Ombudsman may consider appropriate.

- (2) Subject to subregulation (1), the Ombudsman may-
- (a) uphold the complaint, either wholly or in part;
  - (b) decline to consider the complaint; or
  - (c) dismiss the complaint.

(3) In the course of determination of the complaint, the Ombudsman shall act judiciously.

*Tax Administration (Tax Ombudsman Service Complaint Procedure)*

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*GN. NO. 106 (Contd.)*

Ombudsman  
findings and  
recommendations

10.-(1) The Ombudsman shall, within thirty days from the date of receiving the complaint, determine the complaint and record his findings and recommendations.

(2) The Ombudsman shall submit his findings and recommendations to the Minister within fourteen days after determining the complaint.

Decision of  
Minister

11.-(1) The Minister may, upon receipt of the findings and recommendations of the Ombudsman, issue directives to the Authority.

(2) The decision of the Minister may be communicated to the complainant through the Ombudsman.

Keeping of  
records

12. The Ombudsman shall keep and maintain the records of all complaints lodged and handled by his Office.

*Tax Administration (Tax Ombudsman Service Complaint Procedure)*

*Gn. No. 106 (Contd.)*

COMPLAINTS FORM											
Taxpayer		<input type="checkbox"/>	Tax Representative		<input type="checkbox"/>	Other		<input type="checkbox"/>			
Complainant Details											
Surname											
Name											
TIN						ID No If any					
Tax Representative Details											
Profile		Practitioner		<input type="checkbox"/>	Trustee		<input type="checkbox"/>	Attorney		<input type="checkbox"/>	
If Other, provide details				<input type="checkbox"/>	Clearing Agent		<input type="checkbox"/>	Administrator		<input type="checkbox"/>	
Surname											
Name											
Professional Membership Body						Tax Practitioner Registration No.					
Taxpayer Name											
TIN						If any ID No.					
Complainant contact Details											
Home Tel No.						Cell No.					
Fax No.						Cell No.					
Email Address											
Physical Address											
Plot No.				Complex (if applicable)							
Street				Street / Farm Name							
Suburb / District											
Country								Postal Address			
Postal Address											
Mark here with an "X" if same as above or complete your Postal Address										<input type="checkbox"/>	
Postal Agency (if applicable)											
POBox		<input type="checkbox"/>	Private Bag		<input type="checkbox"/>	Other PO Special Service (specify)				Number	
Post Office											
Country											
Complaint Details											
Tax Type		If Other, provide details		<input type="checkbox"/>	Tax		No.		Nature of Complaint		
				<input type="checkbox"/>					If Other, provide details		
				<input type="checkbox"/>					Perso nal Income Tax		

*Tax Administration (Tax Ombudsman Service Complaint Procedure)*

*Gn. No. 106 (Contd.)*

Have you exhausted the TRA internal complaints process? Yes

No

If you have not exhausted the TRA internal complaints process, please motivate why the Tax Ombudsman Service should handle your complaint i.e. explain your compelling circumstances?

In chronological order, please briefly summarise your complaint (please attach supporting documentation)

Outcomes / Resolution Desired

**Tax Representative Declaration**

I declare that:	Date (DDMMYY)	Signature
<small>To the best of my knowledge, the information</small>		

**Declaration**

I declare that:	Date (DDMMYY)	Signature

Dodoma,  
31<sup>st</sup> January, 2022

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

LIBRARY FB ATTORNEYS