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THE TAX REVENUE APPEALS ACT

(CAP. 408)

RULES

(Made under section 33)

THE TAX REVENUE APPEALS TRIBUNAL RULES, 2018

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PART I

PRELIMINARY PROVISIONS

- Citation 1. These Rules may be cited as the Tax Revenue Appeals Tribunal Rules, 2018.
- Interpretation 2. In these Rules, unless the context requires otherwise—
- Cap 408 "Act" means the Tax Revenue Appeals Act ;
"applicant" means any person who institutes an application before the Tribunal;
- Cap. 399 "appellant" means any person who institutes an appeal before the Tribunal;
"Board" means the Tax Revenue Appeals Board established by section 4(1) of the Act;
"Chairman" includes a Chairman and the Vice-chairman appointed under the Act;
"Commissioner General" means the Commissioner General appointed under section 15 of the Tanzania Revenue Authority Act, and includes any person appointed as Commissioner in respect of any tax;
"member" means the Chairman and other members of the Tribunal appointed in accordance with section 8(2) of the Act;
"Minister" means the Minister responsible for finance;

