



**TANZANIA REVENUE AUTHORITY**  
ISO 9001:2008 Certified

**TAXPAYER'S  
SERVICE CHARTER**

**April 2012**

**5<sup>th</sup> Edition**

## **VISION**

To be a Modern Tax Administration

## **MISSION STATEMENT**

To be an effective and efficient Tax Administration which promotes voluntary tax compliance by providing high quality customer services with fairness and integrity through competent and motivated staff?

## **CORE VALUES**

### **TRA employees are:**

- Business oriented and professional in appearance and approach.
- Fair and accountable for the decisions they make in their areas of responsibility.
- Prompt in the delivery of services and are accessible.
- Treat taxpayers, colleagues and stakeholders with dignity and respect.
- Honest and have integrity in their dealings.
- Committed and motivated to the achievement of TRA goals and objectives.
- Competent in delivery of quality services.

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## **LIST OF ABBREVIATION**

<b>TRA</b>	Tanzania Revenue Authority
<b>TIN</b>	Taxpayer Identification Number
<b>VAT</b>	Value Added Tax
<b>PAD</b>	Pre-Arrival Declaration
<b>A-PAD</b>	Assessed Pre-Arrival Declaration
<b>TANSAD</b>	Tanzania Single Administration Document
<b>MUB</b>	Manufacturing Under Bond
<b>ICD</b>	Inland Container Deport
<b>ITA</b>	Institute of Tax Administration

## 1.0 PREFACE

The Tanzania Revenue Authority (TRA) was established by Act of Parliament No. 11 of 1995, and started its operations on 1<sup>st</sup> July 1996. In carrying out its statutory functions, TRA is regulated by law, and is responsible for administering impartially various taxes of the Central Government.

TRA recognizes the importance of establishing a closer partnership with taxpayers and stakeholders, and has put forward this Taxpayer's Service Charter as a pronouncement of its commitment to deliver quality services to taxpayers and stakeholders in discharging its statutory functions of assessing, collecting and accounting for the Central Government Revenue.

The Charter, while deriving from the Constitution and other laws of the United Republic of Tanzania, sets out the respective rights, obligations of taxpayers and TRA, and spells out the service standards that TRA will observe when dealing with taxpayers and other stakeholders.

TRA operates on the fundamental belief that taxpayers and stakeholders are more likely to comply with the law if they have the information and other services they need to meet their obligations. In observing the tax laws and other laws of the land, TRA will perform its functions according to the service standards pronounced in this Charter. These efforts will help to cultivate service culture which reinforces tax compliance and enhances a good tax system.

I reiterate the commitment of TRA to ensure that quality service is provided right the first time and all the time.



Harry M. Kitillya  
**COMMISSIONER GENERAL**

## **2.0 INTRODUCTION**

The fifth edition of the Taxpayer's Service Charter has been prepared to replace the fourth edition with a view of taking into account the changes which are currently taking place in our society and more specifically in the tax administration.

As part of the Public Service Reform Programs which emphasizes on transparency and provision of quality service to every citizen, TRA being a public institution, established a Taxpayer's Service Charter which stipulates taxpayers rights, obligations and service standards expected from TRA.

TRA is implementing the Third Corporate Plan whose Vision is to be a Modern Tax Administration with the intention to enhance voluntary tax compliance by providing high quality customer service with fairness to taxpayers. In order to achieve this, TRA has put in place a transparent system where taxpayers and stakeholders can be aware of their tax obligations, rights and service standards, set by the Authority that will enable them to complain whenever such rights or services are not provided as stipulated in the Charter.

The Charter explains service level standards as well as the taxpayers' rights which are covered in tax laws and reinforce the existing tripartite relationship of TRA-Public-Private Partnership which is based on mutual respect and trust.

In the event of conflict of interpretation between this Charter and the tax laws, the proper interpretation of the law shall prevail.

## **3.0 OBJECTIVES OF THE TAXPAYER'S SERVICE CHARTER**

This Charter explains the rights and obligations of Taxpayers as provided in the tax laws with a view to promote the existing relationship between TRA and Taxpayers.

The Charter stipulates the fundamental service standards that will be implemented so as to achieve quality service delivery through adopting tax administration practices, which allows the partnership with taxpayers/stakeholders to grow and thereby improve tax administration.

It is expected to build a customer service culture that strengthens partnership between TRA, taxpayers and stakeholders for the benefit of both parties.

#### **4.0 TRA STAKEHOLDERS**

TRA stakeholders are those who benefit from services provided by TRA and everyone who has interest in tax administration. They include:

- Taxpayers
- Government Ministries, Departments and its Agencies
- Courts of Law
- Tax Consultants and Clearing & Forwarding Agents
- Tax Appeals Board and Tribunal
- Financial Institutions
- Private Sector Institutions
- Development Partners
- Non-Governmental Organizations
- General Public

#### **5.0 SERVICES OFFERED BY TRA**

TRA offers a number of services to its stakeholders. These include:

- Registration
- Tax Assessment
- Tax Audits
- Customs Clearance
- Permits and licenses
- Response to enquiries and complaints
- Tax relief
- Tax refunds
- Tax investigation services
- Tax education
- Provision of statistical data
- Training

#### **6.0 TRA OBLIGATIONS**

In discharging its responsibility of collecting Government Revenue, TRA is committed to observe the following obligations to taxpayers/stakeholders.

- 6.1 To issue correct tax assessment in accordance with tax laws.
- 6.2 To collect taxes according to the existing tax laws, regulations and procedures.

- 6.3 To provide high quality services to taxpayers and stakeholders.
- 6.4 To handle all enquiries from taxpayers and stakeholders so as to enable them discharge their obligations.
- 6.5 To handle all complaints from taxpayers and stakeholders with a view to providing solutions and enable the TRA to improve services.
- 6.6 To recruit competent staff who shall ensure quality service delivery to taxpayers and stakeholders.
- 6.7 To educate taxpayers and stakeholders on their rights and obligations, issue tax forms and provide timely and accurate information in a simple language.
- 6.8 To provide contact telephone numbers to taxpayers and stakeholders so as to facilitate smooth communication.
- 6.9 To cooperate with taxpayers and stakeholders in a manner that shows respect, dignity and a customer focused attitude.
- 6.10 To cooperate with the Tax Appeals Board/Tribunal and Courts of Law by ensuring timely attendance and provision of evidence in order to resolve tax disputes. In the process TRA will respect judicial decisions.
- 6.11 TRA will provide advice to the Government and other government organs on matters pertaining to fiscal policy and its implementation.
- 6.12 To offer professional training on tax matters to stakeholders and the general public.
- 6.13 To provide feedback for tax evasion information provided by taxpayers and the public, and in case of tax recovery, the provider of information will be awarded 3 percent of tax collected provided that the amount of payment will not exceed Tsh. 20 million.
- 6.14 TRA officers have an obligation to show respect when they are performing their duties of assessing and auditing taxpayers' records or when the taxpayers need service from TRA.



## **7.0 TAXPAYER'S OBLIGATION**

Every taxpayer has the following obligations:

### **7.1 Registration**

Any person who is eligible to register for tax purposes must register in accordance with the law.

### **7.2 Filing Returns**

Any person who is registered for Income Tax, VAT or any other tax administered by TRA must file a tax return within the periods prescribed and pay the tax assessed within the due dates stipulated under the law.

### **7.3 Accuracy of Returns, Customs Declaration and Refund Claim**

Any person who files a tax return, makes a customs declaration or lodges a refund claim, has an obligation to ensure that the return, refund claim or customs declaration is a full and true disclosure of the transaction(s) covered in that document.

### **7.4 Timely Payment of Taxes**

Every taxpayer has a duty to pay taxes promptly as they fall due if the taxpayer is to avoid the penalties and interest prescribed under the tax laws.

### **7.5 Issuance and demand of receipts**

Every taxpayer (seller of goods and service) has a duty to issue receipts likewise every buyer has a duty to demand receipts for possession of goods or services obtained in accordance to the law.

### **7.6 Cooperation with TRA Officers**

Every taxpayer has a duty to cooperate adequately with TRA officers by disclosing or producing relevant information or documents when required.

Every person has duty to cooperate with TRA officers and provide adequate freedom to carry out their lawful duties without intimidating, abusing, mistreating, threatening or influencing them in any manner whatsoever.

## **8.0 TAXPAYER'S RIGHTS**

We will observe and respect among others, the following rights in ensuring that taxpayers fulfill their obligations.

### **8.1 Impartial treatment**

Taxpayer has a right to an impartial application of the tax laws when determining tax liability, so as to enable the taxpayer pay the required amount of tax.

### **8.2 Privacy and Confidentiality**

Taxpayer has a right to privacy and confidentiality for private and business information supplied to TRA unless the law allows the exposure of such privacy and or confidentiality.

### **8.3 Presumption of Honesty**

The taxpayer has a right to be presumed honest unless evidence to the contrary exists.

### **8.4 Objection of Tax Assessment**

Taxpayer has a right to object to an assessment or any other determination by TRA to the extent of which that right is restricted by the law.

### **8.5 Tax Benefits under the Tax Laws**

Taxpayers have the right to plan their tax affairs so as to obtain maximum benefit allowed under the tax laws. TRA shall apply the tax laws in a consistent manner to all taxpayers.

## **9.0 SERVICE LEVEL STANDARDS**

TRA shall serve taxpayers and stakeholders in accordance with the following service standards:

### **9.1 Registration of Taxpayers**

#### **9.1.1 Taxpayers Identification Number (TIN)**

TIN registration shall be provided after fulfillment of all requirements:

- **Regional Office:** within 1 working day from the date of receipt of the application.
- **District Office:** within 10 working days from the date of receipt of the application

#### **9.1.2 Value Added Tax (VAT)**

VAT registration shall be provided after fulfillment of all requirements:

- **Region:** within 1 working day from the date of receipt of the application
- **District:** within 10 working days from the date of receipt of the application

#### **9.1.3 Motor Vehicle Registration**

Registration shall be done within 2 working days from the date of receipt of the application after fulfilling all requirements.

#### **9.1.4 Tax Consultants Registration**

Tax Consultancy shall be registered within 15 days after receiving application forms.

## **9.2 Permits and Licenses**

### **9.2.1 Motor Vehicle Relicensing**

TRA will issue a motor vehicle license:

- **Region:** within 1 working day from the date of receipt of the application
- **District:** within 10 working days from the date of receipt of the application

### **9.2.2 Licensing of Customs Agents**

All qualifying companies are issued with licenses within 10 days upon fulfilling the requirements.

### **9.2.3 Licensing Transporters of Goods under Customs Control**

License is issued within 2 days upon fulfillment of the requirements.

### **9.2.4 Temporary Importation of Motor Vehicles**

**Under C36:** Permission for temporarily imported motor vehicle shall be granted within one day from receipt of the application.

**Under Carnet De Passage:** Permission for temporarily imported motor vehicle shall be granted within one day from receipt of the application.

## **9.3 Pre-Arrival Declaration (PAD)**

Assessed Pre-Arrival Declaration (A-PAD) issued within 4 days from the date of acceptance of PAD.

## **9.4 Customs Clearance**

Importers and Exporters are required to fulfill customs requirements for the purpose of registering the TANSAD

**9.4.1 Importation Clearance:** Registered TANSADs that undergone through TRA PAD system get clearance within 6 hours.

**9.4.2 Exportation Clearance:** Clearance is granted within 2 days after TANSADs has been Registered.

**9.4.3 Transit Clearance:** Clearance is granted within 2 days after TANSADs has been Registered.

## **9.5 Customs Release**

**9.5.1 Across Airports and Sea ports:** Release order shall be granted within 6 hours for declaration, subjected for scanning, and within 12 hours for declaration, subjected for physical verification, upon fulfillment of the requirements.

**9.5.2 Across Land Boarder Stations:** Release order issued within 3 hours upon fulfillment of requirements.

## **9.6 Licensing of Bonded Warehouse, Manufacturing Under Bond (MUB) and Inland Container Depots (ICD)**

License is issued within 3 days upon fulfillment of the requirements.

## **9.7 Tax Audits**

TRA shall conduct tax audit on taxpayer's business records and finalize the audit within 3 months for simple cases and 6 months for complex cases.

## **9.8 Audit Report**

TRA shall give the audit findings /recommendations within 21 days after audit.

## **9.9 Tax Investigation Services**

### **9.9.1 Rewarding of Informers**

Eligible informers are rewarded within 30 days from the date of receipt of notice of confirmation of payment of tax liability.

## **10.0 GENERAL SERVICES**

### **10.1 Handling of Objections**

TRA shall acknowledge receipt of an objection within 5 working days from date of receipt.

TRA shall resolve simple objections within 3 months, and for complex ones, within 6 months from the date of receipt.

TRA shall communicate in writing within 5 working days after reaching an agreement on taxation issue that has been discussed with the taxpayer or his/her representative

### **10.2 Handling of Enquiries and Complaints**

TRA will handle complaints and enquiries from taxpayers/stakeholders and provide prompt replies in order to improve the level of service delivery.

10.2.1 TRA shall provide replies to simple enquiries within 1 day.

10.2.2 TRA shall provide replies to complex enquiries and complaints within 5 working days.

### **10.3 Written Correspondence**

TRA shall respond to written correspondence within 5 working days from the date of receiving such correspondence.

### **10.4 Telephone**

TRA shall pick telephone calls from callers within 3 ringing tones. The officer receiving a call shall introduce him/herself and the name of the organization.

### **10.5 Visits by Taxpayers**

TRA shall attend visitors within 30 minutes from the time of their arrival.

## **10.6 Training**

TRA through the Institute of Tax Administration (ITA) offers short and long professional training on tax administration to eligible applicants. Selected applicants shall be informed 3 weeks and 1 month before course commencement respectively.

## **11.0 SERVICE RECOVERY**

In the event that TRA officers depart from these service standards without a reasonable cause thus causing delays to taxpayers, the Commissioner General shall: -

- 11.1 Write a letter of apology to the taxpayer
- 11.2 Direct a senior officer to expedite the finalization of the delayed process so as to mitigate future losses or expenses to be incurred by the taxpayer.
- 11.3 Waive, where the laws allow, any interest payments that may accrue as a result of the delay.

However, any officer who departs from the service standards and from the norms of a good tax administration shall be disciplined in line with the terms of employment.

## **12.0 FEEDBACK**

TRA invites and encourage taxpayers, stakeholders and the general public to provide feedback regarding the quality of our services for further improvement.

Feedback can be in a form of appreciation, opinion, suggestions or complaints. All these are geared towards establishing service gaps, if any, and therefore providing new strategies for service improvement.

Facilities which have been put in place for soliciting service feedback include suggestion boxes, perception cards, contact cards, letters, e-mail, physical visit to TRA offices, telephone, surveys and seminar evaluation forms.

Information collected from these sources will be analyzed to provide feedback from taxpayers and the general public. The feedback will

ultimately enable TRA to make appropriate improvement on the service standards.

### **13.0 PERFORMANCE MONITORING**

TRA will evaluate the performance measures of the set service standards under this charter on quarterly basis.

### **14.0 WORKING HOURS**

#### **Monday to Friday**

From 0800 – 1700 hours Without Lunch Break

All offices are closed during public holidays, Saturdays and Sundays except for:

- All major Customs border stations
- All major Port
- All major Airports

### **15.0 TRA CONTACTS:**

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**Taxpayer Service Centre: 255 22 2127082, 2127085/6**

**Toll free lines: 0713 800 333 and 0786 800 000**