A Sourcebook of Income Tax Law in Tanzania

Luoga F. D. A. Makinyika

DUP (1996) LTD.
# TABLE OF CONTENTS

_Author's Note_ ............................................................................................................................... v

**Chapter 1**  
Historical, Legal and Theoretical Background ................................................................. 1

**Chapter 2**  
Interpretation of Tax Statutes ............................................................................................... 23

**Chapter 3**  
Tax Evasion and Tax Avoidance ............................................................................................. 35

**Chapter 4**  
General Scheme of Income Taxation in Tanzania ............................................................... 50

**Chapter 5**  
Income From Office and Employment .................................................................................. 63

**Chapter 6**  
Income From Property and Business .................................................................................... 79

**Chapter 7**  
Capital Allowances .............................................................................................................. 109

**Chapter 8**  
Taxation of Capital Gains .................................................................................................... 137

**Chapter 9**  
Taxation of Intermediaries .................................................................................................... 142

**Chapter 10**  
Internation Taxation ............................................................................................................. 162

**Chapter 11**  
Right and Obligations of Taxpayers ..................................................................................... 176

**Chapter 12**  
Offences, Penalties and Miscellaneous Matters .................................................................. 202