# TAXPAYERS' RIGHTS IN THE CONTEXT OF DEMOCRATIC GOVERNANCE: TANZANIA

By

Luoga, F.D.A.M.

## I Introduction

The challenge facing developing countries today is to establish and achieve trust and cooperation in state-society relations. The aspect that is central to development and that requires full public cooperation is mobilisation and allocation of resources by the state. These are functions that are achieved through taxation. The problem afflicting the state's ability to mobilise resources is the absence of acceptable rules and principles that guide and regulate the exercise of taxing powers. In sub-Saharan Africa, the post-colonial states embraced the use of maximum government as the lever for rapid development and rejected liberal democracy. The traditional liberal democracy institutions of checks and balance, the parliament and the courts were subordinated to executive fiat. Focusing on the concerns over taxpayers' rights, this article argues that the wave of economic liberalisation and shift to pluralist politics since mid 1980s has not succeeded to alter the dirigisme built since independence. Both processes were consequent, in that, they were compelled by economic difficulties and implemented as part of the World Bank (WB) conditions for assistance in economic stabilisation implemented through Structural Adjustment Programmes (SAPs).

The paper focuses on tax reforms in Tanzania. Over the past two decades Tanzania has experienced extremes in leadership and government policies that inform on the dangers of unregulated taxation in fragile democracies. These are the *laissez faire* policies of the former Ali Hassan Mwinyi (1985 – 1995) and the administrative guidance approach taken by the incumbent President Benjamin Mkapa. The stratification brought about by free market economy in the 1980s rapidly created alignments of political and business interests that translated into partial policies and offensive and undemocratic tax laws. Tanzania experienced this during the Mwinyi presidency. The government embraced business interests and adopted *laissez faire* policies that led to near the collapse of the tax system and rampancy of corruption (GOT 1996a; Mushi 1997; Ghura 1998). The experiences seriously impaired public trust and confidence in the government and the tax system and necessitated the appointment of the Presidential Commission of Inquiry into Public Revenues, Taxation and Expenditure (GOT 1991) (Tax Commission). The report of the Tax Commission is the cornerstone of tax reform in Tanzania, but is also a cause of concern. The formal legal system has become marginal to administrative rules and enables bureaucratic choices in the interactions between the state and economic actors (Jayasuriya 1999). Subsequently, tax reform has not sought as one of its objectives to correct faulty principles in state-society relations in taxation. It has taken a highly technical path. The main argument in this article is that reforming a tax system on purely technical economic considerations is not a viable option if democratic governance and development are to be sustained.

The remaining parts of the article are organised as follows: In section two, the democratic foundations and the rule of law in taxation is briefly discussed. In section three the legal framework of taxation in Tanzania is assessed and examples are provided to indicate how parliamentary plenary powers in taxation have supported undemocratic tax policy and legislative practices. The final section addresses the issue of taxpayer's rights.

## 2. Democratic Foundation and the Rule of Law in Taxation

Taxes must be lawful and legitimate. They embody the society's acceptance of the obligation to sustain governance. Thus the foundation of taxation is people's volition to shoulder governance. The social contract in governance in reality is implemented through taxation. Taxation finds its legitimacy not in an enactment of the day but in a clear expression of consent by the people. The legal foundation for taxation cannot thus be an *omnibus* constitutional provision that bonds a people to governmental powers to requisition public contributions for its existence. Rather it is based on a people's informed consent to publicly declared and approved programmes for their socio-economic development. In this context taxation is not a perpetual charge but renewable successively as the people exercise support and approval of their governance performed by the government of the day. The royal assent to the United Kingdom (UK), Finance Acts that re-enact taxes annually is illustrative. It read:

Most Gracious Sovereign, We, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue have freely and voluntarily resolved to give and grant unto Your Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:--

Legal framework for taxation requires that taxation must be according to the rule of law (Vanistendael 1996; Bentley 1998). A number of fundamentals guide compliance to the rule of law. These are (1) that a tax be levied only if a statute lawfully enacted so provides, (2) that a tax be applied impartially, (3) that revenue raised by a tax only be used for lawful public purposes and (4) that the principles underlying taxation are enforced by independent courts. The rule of law requires the imposition of limitations in the power to make tax laws to safeguard against abuse. The limitations depend on the governance structures in place, namely, the constitutional principles, the political structure (whether centralised or federal) and international agreements (Thuronyi 1996). They should also conform to democratic principles and other norms that express and implement rule of law. These include the principles of legality, annuality, equality, fair play, ability to pay, non-retroactivity and those specific on protection of taxpayers. The limitations ensure that tax laws are drafted according to clear and democratically accepted principles (Avery 1996; Prebble 1998; ICAEW 1999).

Political power is apt to abuse especially in taxation (Rose and Karran 1984). The experience of democracies in developed countries indicate that tax systems collapse very fast in the absence of institutional safeguards (Head 1997). Bentley elaborates that-

The apparent presence of the rule of law does not always mean that it applies to the tax system. Tax administration, collection and enforcement are one of the most sophisticated roles of government, and one of the first to break down. An example of this is the system in Russia during the 1990s, and many African states in the 1980s and 1990s. To all intents and purposes the rule of law is in place, but as far as the tax system is concerned, the government bureaucracy does not have the resources, the power, or the training to give effect to the tax laws (Bentley 1998c).

Absence of institutional safeguards is more problematic in patrimonial systems that engender authoritarianism. As cautioned by Cheibub-

Since authoritarian governments supposedly do not have to submit their policies to the electoral test, they may pass tax laws that might not be viable in a democratic regime (Cheibub 1998).

This concern has preoccupied scholars on taxation, constitutionalism and democracy (Brennan and Buchanan 1977; Parameswaran 1987; Steinmo 1993). There is an emerging consensus that it is perilous to democratic governance to leave taxing powers to techno-bureaucratic discretion. A study of the Tanzanian legal framework for taxation below brings to light the perils of such discretion.

## 3. The Legal Framework For Taxation and Tax Practices

The current tax system in Tanzania and its attendant legal framework is a colonial legacy. The British colonial administration designed a tax system that aimed at achieving the coercive objectives of compelling colonial subjects to provide cheap or unpaid labour for public works (Illife 1969), engage in market farming and meet local costs of government. Taxation was a government preserve and carried unfettered powers. To the colonial subjects taxation was the most visible form of coercion that subsequently mobilised the subjects into wars of resistance (Kimambo and Temu 1969; Mamdani 1996). The post-independence government retained taxation as a techno-bureaucratic tool. Budget secrecy rules are employed to exclude public participation. The constitution legitimates this practice by not laying down rules to regulate taxing powers.

Article 138 (1) of the Constitution of the United Republic of Tanzania 1977 (URTC) leaves taxation to the plenary powers of the parliament. This is a transplant practice through the Westminster model constitution. According to English constitutional practices it is assumed that the parliament is the proper organ by which citizens' consent is expressed. This assumption is false in two respects. First, it is wrong to assume that the parliament is truly democratic. Article 62 (URTC)[1] creates two constituent parts of parliament, the National Assembly (NA) and the President. The NA is subject to presidential fiat. The president can prevent the enactment of any law by refusing assent (Article 97 (1), URTC) or if the NA refuses to enact a law proposed by the government he can dissolve it (Article 97 (4)).[2] The president who is also the chairman of the ruling party commands influence over the majority CCM Members of Parliament (MPs) whose respective nominations to contest for parliamentary seats he oversees. Government legislative initiatives are therefore rarely rejected. Second, it is assumed that the NA is sufficiently informed and able to effectively control government proclivities. URTC contains no provisions impelling the government to make full disclosures to MPs. Also there are no rules of procedure that oblige the government to issue proposed Bills to MPs in sufficient time to enable consultations, research or inquiry in advance of parliamentary deliberations. This is a problem that is experienced even in a developed country like UK (Harden and Norman 1986) and that led the Armstrong Committee to propose a "green budget" to enable the legislature sufficient time and information to scrutinise financial Bills (ArmstrongCommittee 1980).

Parliamentary plenary powers in taxation have supported undemocratic tax policy and legislative practices. It is not possible to enumerate all the undemocratic practices given the limitations explained earlier. Only a few examples that bear on democracy and development are briefly discussed below.[3]

### *3.1 Unregulated Inter-Jurisdictional Competition*

The government structures embody four competing tax jurisdictions, namely, the Union government that also caters for Mainland Tanzania (Mainland), Tanzania Zanzibar and the local governments. According to Article 4 as read with the First Schedule (URTC) only three taxes are assigned to the union government. These are, income tax payable by individuals and corporations, custom duty and excise duty on goods manufactured in Tanzania collected by the Customs Department.[4] Three problems are encountered.

First, is the use of plenary powers to enact additional union taxes without amending URTC.[5] This is both unconstitutional and impinges on tax bases that are legitimate sources of revenue for the other levels of government. Second is the use of taxes from Mainland for union purposes.[6] The imposition of taxes in the Mainland is not based on the existence of a separate government as in the case of Zanzibar. Article 135 (URTC) creates a consolidated fund of the union government into which all tax revenue is paid. It was envisaged that a Joint Finance Account (JFA) would be created in accordance with Article 133 into which contributions from Mainland and Zanzibar to support the union government would be made. For more than 20 years since Article 133 was first enacted in 1977 the JFA has not been created and no contribution is received from Zanzibar (ESRF 1997; Maliyamkono 2000a). Mainland taxpayers face more than twenty different taxes that are wholly un-appropriated for union matters. This negates the spirit of the union and the consent of Mainlanders to the modalities of financing union expenses and fuelling taxpayer resistance (Maliyamkono 2000). Third is the tax competition between the Union government and local governments that has led to indiscriminate and at times cumulatively confiscatory taxes being imposed on citizens. Absence of constitutional delimitations means that taxing powers are limitless.

The underlying principle is that a people cannot be assumed to consent to contribute to the defrayment of governmental expenditure that is not associated with their own governance and development. Once there are different levels of government there must also be clear delimitations in tax revenue sources. Acting otherwise violates the principle of consent.

### *3.2 Uncontrolled Delegation of Taxing Powers*

Delegation of tax law making powers is attracting increasing criticisms. Ideally it is accepted that delegation is permissible if it is restricted to matters of implementation of the law. Hence rules defining the taxpayer, taxable event, tax base, tax rates and collection of tax are not open to delegation (Vanistendael 1996). Any delegation that empowers the executive to determine the basic aspects of taxes is excessive and constitutionally defective. Such delegation does not meet the requirements of consent and leads to arbitrary taxation.

Authoritarian governments are attracted to use unregulated delegation because it enables the creation of imposts without parliamentary scrutiny. The Minister for Finance in Tanzania wields wide delegated taxing powers that occasionally have been abused. For example in 1991 the Minister imposed stamp duty that remained in force for a decade without parliamentary approval. In 2000, fearing the ever-growing taxpayer resistance, ultimately a Bill for validation of the unlawfully collected taxes was tabled in the NA. The Stamp Duty (Validation) Act 2002 was enacted to validate the illegal duty *ex post facto*. Section 3 of the Act provides that-

> (2) All actions of the Government in levying and collecting the rates validated under subsection (1) are hereby validated and declared to have been lawfully done.

> (3) All moneys received by the Government in respect of the payment of stamp duties at the rates so validated are hereby declared to have been lawfully paid and received by the Government.
>
> (4) Such part of the rates so validated and which have not been paid to the Government shall be lawfully payable to the Government.

This demonstrates the extent to which the government can go in the absence of clear rules. Delegated taxing powers have also been extended to tertiary level where tax authorities are given powers to make rules that at times extend to imposition of taxes.[7]

### 3.3 Inconsistent Use of Taxing Powers

Taxing powers have at times been inconsistently used in two ways. First to introduce stealth taxes. For example, the enactment of turnover taxes through tax machinery provisions of the Income Tax Act 1973. Second the conversion of hypothecated taxes into general tax sources.[8] Occasionally the government may identify programmes of national importance and mobilise citizens to support their implementation through additional or special taxes (Jacobs 2001). Such taxes are hypothecated because their respective revenue returns are not available to general governmental purposes. It is presumed that consent to such taxes lasts with the completion, failure or abandonment of the programme. Often these taxes do not have their own distinctive bases. They are superimposed on other tax bases and therefore create additional burdens to citizens. In the absence of rules governments in patrimonial systems tend to be reluctant to abandon such taxes.[9]

### 3.4 Coercive Tax Administration Practices

Coercive tax practices are associated with systems that do not rely on voluntary tax compliance (Blumstein 1983). Tax administration relies heavily on direct policing of taxpayers. Tax laws confer wide unregulated powers upon tax authorities. Use of techno-bureaucratic approaches to taxation fosters coercive practices, largely because such approaches do not seek to understand causes of taxpayer resistance. The aim is to design mechanisms to overcome what are perceived as the evils of tax avoidance and tax evasion as reflected in revenue performance statistics. Coercive practices manifest absence of cooperation between the government and taxpayers (Roth, Scholz et al. 1989).

In Tanzania the forms of coercive practices include the use of penal tax legislation whereby tax laws impose taxes without providing for dispute procedures. Imposts are levied in a manner that leads to direct criminal prosecution.[10] Other forms are (1) the use of extra-judicial powers, (2) the making of confidential departmental rules for tax administration, (3) covert tax investigations, and (4) use of special procedures in tax proceedings, for example by conferring appellate powers upon the Minister for Finance who is empowered to make his own rules for entertaining taxpayer complaints. The list is much longer. What most coercive practices entail is non-observance of due process.

## 4 Tax Reform and Taxpayers' Rights In Developing Countries

The above examination portrays a tax system that fosters arbitrariness. It is not designed to promote respect, mutual trust and cooperation. It is not possible to use taxation efficiently to resource the state and sustain development if citizens abhor the methods employed in raising revenue (OECD 1990). It is thus realised that tax reform that does not seek to restore the credibility and respectability of the tax system is ineffectual (OECD 1991).

In developed countries serious attention is currently paid to taxpayers' rights in tax reform measures, particularly the mounting demands for the rewrite of tax laws (Avery 1996). An examination of tax reform strategies and programmes carried out in Tanzania disclose that the subject of taxpayers' rights is not yet on agenda. Since 1990 more than 12 studies have been produced to inform the reform processes.

These include the Tax Commission report (GOT 1991), commissioned studies (ESRF 1996; ESRF 1997; ESRF 1999), Task Force recommendations (GOT 1997; GOT 1998; GOT 1999), proposals by Tanzania Revenue Authority (TRA) (TRA 1998; TRA 2000; TRA 2001) and International Monetary Fund (IMF) assisted technical reports (FAD-IMF 1995; FAD-IMF 1997; FAD-IMF 1999).

The studies have four common features, namely, (1) focus on economic efficiency concerns, (2) techno-bureaucratic approach to reform whereby the public is least consulted, (3) an assumption that the legal framework for taxation is not problematic and (4) omission to address taxpayers' rights. The default to address taxpayers' rights and restructure the legal framework for taxation does not seem to occur by design. Omission to address the subject in the studies above probably attests to the newness of it. No studies have been carried out to investigate the problems of non-compliance with taxpayers' rights in developing countries. In Africa only South Africa has begun addressing the subject (Williams 1998).

The major problems preventing fast recognition and enforcement of taxpayers' rights are first the lack of understanding of these rights and second their lack of universality. Bentley points out that-

> Until recently there has been little theoretical examination of taxpayers' rights. As a result, there was little context in which to place the debate (Bentley 1996).

According to Bentley's theoretical analysis, the nature of a legal system is crucial in determining the content of the rights of citizens. He argues that rights are meaningful in countries where rule of law is upheld, and lose their meaning as the rule of law disintegrates (Bentley 1998c).

The identification of taxpayers' rights therefore proceeds from an analysis of the functioning of a tax system. This would indicate the kind of violations that are engendered and enable a society to see the need for protection and determine the method(s) of protection (Bentley 1998a). Bentley identifies two interactive levels that are likely to engender violations and give rise to specific identification and definition of rights. The first is the interface between tax authority and the taxpayers that produce violations related to due process, and the second is the interface between tax law and the taxpayer that give rise to violations of principles (Bentley 1998a). He classifies rights arising from violations in the first interface as secondary rights and those from the second interface as primary rights.

Primary legal rights are those that focus on the process of law making and the validity of tax laws (Bentley 1998c). These require protection at the constitutional level and aims at constraining the actions of the executive and the legislature (Bentley 1998a). For example the prohibition of retroactive and confiscatory taxes, the requirement of conformity to the territoriality principle, allocation of tax jurisdictions between different levels of government to prevent harmful tax competitions between authorities, prohibition of multiplicity of taxes on same tax bases and the like. In other words, primary legal rights define the principles by which tax laws ought to be enacted.

Secondary legal rights are those that focus on the specific operation of the law at the interface between tax authorities and taxpayers. They are due process rights that can either be provided for in the respective tax laws or set forth in a general tax administration law (Thuronyi 1996). For example the right to object assessments, to appeal, to notification of measures proposed to be taken against an individual or demands sought to be imposed, to personal integrity, legal security and the like.

For developing countries like Tanzania the discourse on taxpayers' rights needs to take a more basic form. The quests for democratic governance require addressing taxpayers' rights in both the primary and secondary forms. These need to be clearly defined and embodied in both, express constitutional safeguards and the tax laws. The objective of the discourse is to secure for the citizen rules proscribing taxing powers, constraining both parliament and government from marginalizing citizens in tax policy formulation and more involvement in the tax legislative process. This wider public participation hopefully will prevent tax institutions being used as technical tools for self-perpetuation in power and other nondemocratic ends. In this context, the focus in defining taxpayers' rights needs to be placed on the need to redress the tax laws and reform of the tax practices that engender violations or curtailment of people's rights to self-determination and development.

Taxpayers' rights, therefore, must be constructed and articulated as part of the effort at restructuring the systems of government to achieve a more complete democratic governance and foster effective state-citizen cooperation in the search for socio-economic development.

## Endnotes

1 The Article is a carryover from the constitution that was drafted to serve maximum government under one-party rule
2 The late President Nyerere used this power to compel the National Assembly to enact the Income Tax Act 1973. See Luoga 1995.
3 These are findings from the research carried out at Dar es Salaam in Tanzania between September 2002 and March 2001 as part of PhD research by the author.
4 Item 10
5 For example the now repealed The Residence Tax Act 1990. Act No. 18 of 1990.
6 URTC does not provide for separate taxing powers in respect of Mainland. Article 138 (2) provides for such powers for Zanzibar. In the case of Mainland Article 138 (1) together with Article 64 (1) implicitly enables the parliament to enact non-union taxes.
7 Examples include the windfall tax in section 13C of the Income Tax Act 1973 and imposition of taxes before occurrence of the taxable event as in the cases of Tropex Ltd. & African Coffee Co. Versus Commissioner of Income Tax, Coffee Board of Tanzania & Attorney General (1996). H.C. Misc. Civ. Cause 21/1996 (Unreported), High Court of Tanzania (Dar es Salaam District Registry).; Dorman (T) Ltd. *et al* Versus Commissioner of Income Tax *et al* (1998). H.C. Misc. Civ. Cause 52/1998 (Unreported), High Court of Tanzania (Dar es Salaam District Registry). And Commissioner General of Tanzania Revenue Authority & Commissioner of Income Tax Versus MacArthur and Baker International (MBI) (1999). Civil Appeal 42/1999, Court of Appeal of Tanzania.
8 Such was the case with road tolls until the World Bank compelled the government to establish the Road Fund under The Road Tolls (Amendment) No. 2 Act 1998. Act No. 11 of 1998.
9 For example the continued enforcement of the housing levy after the collapse of the Tanzania Housing Bank. See The Workers and Farmers' Housing Development Fund (Financing and Management) Act 1974. Act No. 20 of 1974. The levy subsequently was collected for general revenue under The Payroll Levy Act 1985. Act No. 12 of 1985.
10 For example the imposition of video tax, hotel levy and entertainment tax. See The Video Business Regulation Act 1988. Act No. 10 of 1988.; The Hotel Levy Act 1972. Act No. 23 of 1972.; And The Entertainment Tax Act 1970. Act No. 21 of 1970.

## References

ArmstrongCommittee (1980). Budgetary Reform in the United Kingdom. Oxford, Oxford University Press.
Avery, J. J. (1996). "Tax Law: Rules or Principles?" Fiscal Studies **17**(3): 63-89.
.
Bentley, D. (1996). "Formulating Taxpayers' Charter of Rights: Setting the Ground Rules." Australian Tax Review **25**: 97, 98 - 100.

Bentley, D., Ed. (1998). Taxpayers' Rights: An International Perspective. Adelaide, The Revenue Law Journal.
Bentley, D. (1998a). Definitions and Development. Taxpayers' Rights: An International Perspective. D. Bentley. Gold Coast, Queensland, Revenue Law Journal**:** 1-15.
Bentley, D. (1998c). An Overview of Taxpayers' Rights. Taxpayers' Rights: An International Perspective. D. Bentley. Goald Coast, Queensland, Revenue Law Journal**:** 35-56.
Blumstein, A. (1983). Models for Structuring Taxpayer Compliance. Income Tax Compliance: A Report of the ABA Section of Taxation, International Conference on Income Tax Compliance. P. Sawicki. Chicago, Ill., American Bar Association.
Brennan, G. and J. Buchanan (1977). "Towards a Constitution for Leviathan." Journal of Public Economics: 255-273.
Cheibub, J. A. (1998). "Political Regimes and the Extractive Capacity of Governments: Taxation in Democracies and Dictatorships." World Politics **50**(3): 349 - 376.
ESRF (1996). Budget Proposals for 1996/97: A Synthesis of Views from the Business Community, Report Submitted to the Government on Behalf of the Confederation of Tanzania Industries. Dar es Salaam, Economic and Social Research Foundation.
ESRF (1997). Zanzibar Fiscal Policy Study. Dar es |Salaam, Government of Zanzibar.
ESRF (1999). The Study of Non-Tax Revenue of Tanzania, Final Report Submitted to the Tanzania Revenue Authority. Dar es Salaam, Economic and Social Research Foundation.
FAD-IMF (1995). Tanzania: Proposals for Tax Reform in 1995/96 and Beyond. Dar es Salaam, Ministry of Finance.
FAD-IMF (1997). Tanzania: Strengthening the Tax System. Dar es Salaam, Ministry of Finance.
FAD-IMF (1999). Manual on Fiscal Transparency. Washington DC, IMF.
Ghura, D. (1998). Tax Revenue in Sub-Saharan Africa: Effects of Economic Policies and Corruption. Washington DC, IMF.
GOT (1991). Report of the Presidential Commission of Enquiry into Public Revenues, Taxation and Expenditure. Dar es Salaam, Government Printer.
GOT (1996a). Report of the Presidential Commission of Inquiry Against Corruption. Dar es Salaam, Government of Tanzania.
GOT (1997). Final Report of the Task Force to Review the Tanzania Tax Structure. Dar es Salaam, Ministry of Finance**:** 1-67.
GOT (1998). Final Report of the Task Force on Tax Policy Proposals for 1998/99 Budget. Dar es Salaam, Ministry of Finance**:** 1-55.
GOT (1999). Report of the Task Force on Rationalisation of Central and Local Government Taxes. Dar es Salaam, Ministry of Finance.
Harden, I. and L. Norman (1986). The Noble Lie. London, Hutchinson.
Head, J. G. (1997). Tax Reform: A Quasi-Constitutional Perspective. Tax Avoidance and the Rule of Law. G. S. Cooper. Amsterdam, IBDF Publications BV**:** 155.
ICAEW (1999). "Towards a Better Tax System." TaxGuide **4**.
IFS (1993). Striking the Balance: Tax Administration, Enforcement and Compliance in the 1990s. The Institute of Fiscal Studies Sixth Residential Conference, E-S-R-C Research Centre, The Institute of Fiscal Studies.
Illife, J. (1969). Tanganyika Under Germany Rule, 1905 - 1912. Cambridge, Cambridge University Press.
Jacobs, M. (2001). "Time for Earmarked Taxes?" Taxline(2): 11-12.
Jayasuriya, K., Ed. (1999). Law, Capitalism and Power in Asia. The Rule of Law and Legal Institutions. London and New York, Routlege.
Kimambo, I. N. and A. J. Temu, Eds. (1969). A History of Tanzania. Nairobi, East African Publishing House.

Maliyamkono, T. L., Ed. (2000). The Political Plight of Zanzibar. Dar es Salaam, Tema Publishers Company Ltd.

Maliyamkono, T. L. (2000a). Zanzibar's Financial Benefits From the Union. The Political Plight of Zanzibar. T. L. Maliyamkono. Dar es Salaam, Tema Publishers Company Ltd**:** 213-244.

Mushi, S. S. (1997). Patrimonialism Versus Institutionalization of Parties: Some Observations from Tanzania's 1995 General Elections. Multiparty Democracy in Transition: Tanzania's 1995 General Elections. S. S. Mushi and R. Mukandala. Dar es Salaam, Department of Political Science and Public Administration, University of Dar es Salaam.

OECD (1990). Taxpayers' Rights and Obligations: A Survey of the Legal Situation in OECD Countries. Paris, OECD.

OECD (1991). The Role of Tax reform in Central and Eastern European Economies. Paris, OECD.

Othman, H. M., I. Bavu, et al., Eds. (1990). Tanzania: Democracy in Transition. Dar es Salaam, Dar es Salaam University Press.

Parameswaran, K. (1987). Power of Taxation under the Constitution. Lucknow, Eastern Book Company.

Prebble, J. (1998). "Should Tax Legislation be Written from a Principles and Purpose Point of View or a Precise and Detailed Point of View?" British Tax Review: 112 - ...

Ravenhill, J., Ed. (1986). Africa in Economic Crisis. New York, Columbia University Press.

Rose, R. and T. Karran (1984). Inertia or Incrementalism?: Long Term View of the Growth of Government. Comparative Resource Allocation. A. J. Groth and L. L. Wade. Beverly Hills & London, Sage Publications**:** 43-71.

Roth, J. A., J. T. Scholz, et al., Eds. (1989). Taxpayer Compliance. Philadelphia, University of Pennsylvania Press.

Steinmo, S. (1993). Taxation and Democracy. New Haven and

London, Yale University Press.

Thuronyi, V., Ed. (1996). Tax Law Design and Drafting. Washington DC, IMF.

TRA (1998). A Proposal For the Simplification of the Tanzania Tax Structure. Dar es Salaam, Department of Research and Policy, Tanzania Revenue Authority**:** 1-44.

TRA (2000). Proposals For the Review of the Tax Structure in 2000/2001. Dar es Salaam, Tanzania Revenue Authority**:** 1-34.

TRA (2001). Proposals For the Review of the Tax Structure in 2001/2002. Dar es Salaam, Tanzania Revenue Authority**:** 1-120.

Vanistendael, F. (1996). Legal Framework for Taxation. Tax Law Design and Drafting. V. Thuronyi. Washington DC, International Monetary Fund. **1**.

Williams, R. C. (1998). Taxpayers' Rights in South Africa. Taxpayers' Rights: An International Perspective. D. Bentley. Adelaide, The Revenue Law Journal**:** 282 - 297.