Taxation of Retirement Benefits Under the Income Tax Laws of Tanzania

Author: Florens Dominic Andrew Makinyika Luoga

ABSTRACT

This sourcebook has been written for the sole purposes of guiding students of Tanzania Tax Law in the study of the Income Tax Law in Tanzania. Taxing statutes are very fluid statutes. They are subject to frequent yearly changes. As such, this sourcebook is subject to annual reviews. While the sourcebook attempts to address interests of tax law practitioners and other practitioners it does not delve deeper in the most advanced and complex aspects of taxation, particularly relating to intricate corporate finance and tax implications thereof. These are the subject of a next publication which is under preparation.

Keywords: Taxation of Retirement, Benefits Under the Income Tax Laws of Tanzania