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The applicability of the Integrated Domestic Revenue Administration System (IDRAS) and the emerging filling of documents challenge in the resolution of tax disputes through the objection process

On 9th February 2026, the Tanzania Revenue Authority (TRA) launched an Integrated Domestic Revenue Administration System (IDRAS). This is a digital tax platform aimed at helping taxpayers and the taxman manage tax obligations easily and with convenience.

Through IDRAS, a taxpayer can send or receive a massage, file tax returns, make or enable various payments, pay tax debts, apply for refund for overpaid taxes and lodge various correspondences relating to objection to tax assessments.

This is a huge milestone as far as tax compliance is concerned in Tanzania. However, every success is always accompanied by challenges.

Being a new online system it is still under continuous improvement. These improvements, may however, take long to complete and sometimes may affect not only tax compliance obligations but also substantive rights especially where a tax decision made by the taxman aggrieves the taxpayer.

In terms of the law, where a taxpayer is served with an assessment or tax decision from the TRA, the taxpayer has 30 days to object to the assessment or tax decision. The objection has five stages which go through exchanges of letters and supporting documents. All these must be lodged by uploading them in the IDRAS.

In addition to the 30 days for the objection, the taxpayer has another 30 days to respond to the notice of proposal which is an initial communication from the TRA indicating how the Commissioner General intends to determine the objection before issuing the final determination/decision on the objection. So, in terms of the law, the taxpayer has deadlines to meet when it comes to objections relating to tax assessments or tax decisions.

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QUALIFICATIONS

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It is important to note that the 30 days provided are usually calendar days and not working days. As such, sometimes these deadlines end on weekends or public holidays. The law (Interpretation of Laws Act) says that if a deadline falls on a weekend or public holiday, the said date must be excluded in computing the days set for doing an act i.e. lodge a document in court.

That being the case, the expectation is that where the 30 days deadline to lodge a notice of objection or response to the notice of proposal ends on a weekend or public holiday then a taxpayer has an exemption of filling the notice of objection or response to TRA proposal by lodging it on the next working day.

However, the current practical trending challenge is that the IDRAS system operates automatically. It automatically rejects documents lodged beyond the set deadline. This is to say, once the TRA uploads the notice of assessment or tax decision, the IDRAS system calculates the 30 days automatically and when they lapse it automatically shuts the window to receive any document in response to the decision uploaded by the TRA.

Unfortunately, the TRA has not set up an alternative means of complying with the law. That being the case, an assessment or tax decision may be confirmed against the taxpayer due to the rejection made by the IDRAS irrespective of the fact that the taxpayer has a right to submit his/her defense on the next working day as per the law.

It is therefore possible that taxpayers whose deadlines end on weekends or public holidays may have gone or are currently undergoing compliance challenges which in turn may affect their substantive rights as far legality of the tax decisions or tax assessments made by the TRA is concerned.

This is a serious challenge and if not carefully dealt with the impacts could be dire because a taxpayer could be subjected to a very arbitrary tax liability without legal recourse.

Way Forward

Taxpayers need to:

i. Constantly ensure that they lodge their objection documents ahead of deadlines to reduce the risk of their objections being rejected by the IDRAS. If a deadline falls on a weekend, ensure that the documents are uploaded one day before the deadline.

ii. In the event an unfortunate circumstance occurs, and the IDRAS system rejects the documents, taxpayers need to immediately contact the TRA and try to resolve the problem.

iii. TRA could be receptive and accept hard copies of the objection. However, the reception is not guaranteed. In case therefore, the documents are refused on grounds of being filed out of time, taxpayers may need to seek further legal recourse to rescue the situation.

iv. Alternatively, it would be logical and prudent also from the administrative point of view for the system to be updated to accommodate the legal compliance procedures as well as to harmonize the IDRAS system and the law. This will eliminate this challenge and increase efficiency and convenience on tax compliance, especially resolution of tax disputes through the objection process.

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