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REASSESSING THE EFFECTIVENESS OF THE TAX OMBUDSMAN IN RESOLVING TAXPAYERS GRIEVANCES IN TANZANIA: LEGAL CHALLENGES AND PROSPECTS

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Abstract

The paper re-investigates the effectiveness of the Tax Ombudsman in handling taxpayers' complaints in the Tanzanian context, with particular reference to the Mwanza Region. The study critically reviews the existing legal and institutional framework for the Tax Ombudsman's operations and examines the extent to which it ensures the protection of the rights of taxpayers and access to administrative justice by means of doctrinal analysis supported by policy documents, statutes, and comparative observations from jurisdictions such as South Africa and Kenya, the article identifies key challenges including limited statutory powers, institutional non-independence, weak enforcement powers, poor taxpayer awareness, and overlaps with internal complaint mechanisms within the Tanzania Revenue Authority. These defects have cumulatively undermined the Ombudsman's capacity to offer independent and effective redress to aggrieved taxpayers. The article argues that substantive reform requires the enactment of a substantive legislative framework that clarifies the Ombudsman's mandate, independence, and powers of enforcement. It also recommends the integration of the Ombudsman's findings into the tax dispute resolution framework and the intensification of public awareness initiatives. Last but not least, it is this article's contention that an effective and independent Tax Ombudsman is central to promoting administrative justice, restoring taxpayer confidence, and advancing tax governance integrity in Tanzania.

Key terms: Tax Ombudsman, Taxpayer Grievances, Administrative Justice, Tax Administration and Legal Reform.

INTRODUCTION

The administrative justice and the treatment of an individual justly in taxation are pillars of good governance and the rule of law. In every democratic country, the relationship between tax authorities and taxpayers must be grounded in accountability, fairness, and transparency. The power of the state to impose and collect taxes is immense, and without adequate check matting and balancing, can easily lead to abuse, corruption, and violation of taxpayers' rights. It is against this background that the Tax Ombudsman is a critical check, where taxpayers' grievances against administrative abuse or procedural injustice are attended to expeditiously and without prejudice. The Tax Ombudsman is an autonomous body tasked with investigating maladministration complaints made against the tax authorities to ensure trust and compliance with the tax system.ⁱ

However, in Tanzania, the establishment of the Tax Ombudsman Office for the purpose of enhancing public confidence in tax administration through providing taxpayers with an independent forum where they can submit complaints independent of traditional avenues of the Tanzania Revenue Authority (TRA). It was one of the government's broad commitments to enhance accountability in revenue collection and provide an equitable tax regime that encourages voluntary compliance.ⁱⁱ But through all these objectives, the effectiveness of the Tax Ombudsman in Tanzania has been limited by structural and legal deficiencies. The current framework, which is largely adapted from ministerial orders and policy directives rather than a specific statute, fails to provide the Ombudsman with sufficient autonomy, enforcement powers, or procedural clarity.ⁱⁱⁱ Therefore, few taxpayers are familiar with this process, and applicants for its assistance frequently find themselves

confronted with procedural delays and uncertainty regarding the binding nature of its suggestions.

Also, the issue is also compounded by overlapping functions between the Tax Ombudsman and other TRA internal complaint desks and minimal coordination with other institutions such as the Controller and Auditor General (CAG) and the Commission for Human Rights and Good Governance (CHRGG). Such institutional duplication has compromised the Ombudsman role and diluted administrative accountability lines in the tax administration. Additionally, in practice, the Ombudsman is viewed by the majority of taxpayers as an extension of the TRA and not an impartial judicial body, thereby weakening trust in their neutrality. This is contrary to international best practices whereby the Tax Ombudsman has a distinct statutory mandate with clear reporting lines to Parliament, as is evident in South Africa, Canada, and the United Kingdom.^{iv}

This paper therefore seeks to re-analyzed the Tax Ombudsman's performance in dealing with taxpayers' grievances in Tanzania from the perspective of what are the legal, institutional, and practical problems impacting its operations. The paper also explores reform possibilities that would enhance the independence, accessibility, and credibility of the Ombudsman in the tax dispute settlement mechanism. By employing the application of a comparative analysis-informed doctrinal legal analysis, this paper aims to examine if Tanzanian law is adequate in supporting the role of the Ombudsman in protecting taxpayer rights and promoting administrative justice. The research argues that the realization of an effective Tax Ombudsman requires an effectively founded statutory framework, enhanced public awareness, and changes in institutions that are consistent with constitutional principles of fairness and accountability.

THE INSTITUTIONAL AND LEGAL DESIGN OF THE TANZANIAN TAX OMBUDSMAN

The Tax Ombudsman in Tanzania is established and functions under the general framework of administrative law and public accountability of tax administration. Unlike model jurisdictions such as the United Kingdom or South Africa, whose Tax Ombudsman has a well-defined statutory bedrock, that of Tanzania is institutionally rooted in the Ministry of Finance and Planning and administration-ally bound to the Tanzania Revenue Authority (TRA). As a model, this is principally policy commandment-driven rather than so by an explicit legislative prescription, posing pertinent questions about its independence, mandate, and operational legitimacy.^v

Tanzania Revenue Authority Act, Cap. 399 R.E. 2023 establishes the TRA as a semi-autonomous body with the mandate of tax collection, administration, and enforcement. The TRA is, under the said Act, supposed to promote efficiency and accountability in revenue management. The Act is not specific regarding the institution or jurisdiction of a Tax Ombudsman and therefore leaves room on dealing with taxpayer complaints outside the

internal processes of the TRA. The Tax Ombudsman's Office was later invoked by administrative fiat under the Ministry of Finance to play the role of a neutral facilitator between the taxpayers and the TRA. Whatever the nobility of this purpose is, the absence of express statutory endorsement erodes the institutional legitimacy and the authority of its recommendations.^{vi}

Legally, an Ombudsman is traditionally defined as an independent officer mandated with the responsibility of investigating complaints by citizens against maladministration by public officials. The Paris Principles (1993) and advisory opinion of the Venice Commission (2019) emphasize institutional autonomy, adequate legal empowerment, and reach to all citizens. Mapping these standards on the Tanzanian reality reveals huge discrepancies. The Tax Ombudsman lacks unambiguous legal provisions regarding appointment procedures, security of tenure, financial autonomy, and reporting. Such institutional dependence undermines the Ombudsman's perceived independence, as taxpayers could view it to be merely an appendage of the Ministry of Finance or TRA and not a separate checking entity.^{vii}

By contrast, in South Africa, the Tax Administration Act No. 28 of 2011 provides for the establishment of the Office of the Tax Ombudsman (OTO) as a standalone agency to which the Minister of Finance is accountable but functionally independent of the South African Revenue Service (SARS). The OTO is mandated by statute to inquire into complaints regarding service, procedural, or administrative issues taxpayers experience when interacting with SARS. Its recommendations and reports, although non-binding, carry considerable persuasive value owing to their statutory source and public release. Similarly, the Kenya's Taxpayer Ombudsman under the Kenya Revenue Authority (KRA) guidelines is governed by internal regulations outlining its mandate, complaint procedure, and interface with other dispute resolution agencies. These comparative frameworks highlight the necessity of statutory definition in unambiguous terms and institutional autonomy for such an institution in order to be effective.^{viii}

In Tanzania, nevertheless, the mandate of the Tax Ombudsman remains circumscribed, normally limiting his scope to alleging administrative delay, unresponsiveness, or procedural unfairness in TRA offices. The Ombudsman cannot, for example, examine or overturn substantive tax decisions, as such matters fall within the purview of the Tax Revenue Appeals Board (TRAB) and the Tax Revenue Appeals Tribunal (TRAT), established by the Tax Revenue Appeals Act, Cap. 408 R.E. 2023. This distinction, as legally sound as it is, is an operational challenge in the sense that most taxpayers' complaints are about administrative actions involved with determination of assessments, and one is left in doubt which institution should have the right jurisdiction. The lack of coordination between such institutions most often results in duplication of procedures and procedural inefficiencies.^{ix}

Another significant institutional shortcoming is the lack of clear-cut reporting procedure. Contrary to the Controller and Auditor General (CAG) or Commission for Human Rights and Good Governance (CHRGG), the Tax Ombudsman doesn't present an

annual report to the Parliament or the public. The lack of transparency decreases public accountability and narrows policy assessment and reform pathways. In addition, the office is also marred by inefficiency and limited resources and lack of public knowledge, especially among small and medium taxpayers in places such as Mwanza who do not know of the existence or purpose of the Ombudsman.^x

The Tanzanian Constitution of 1977 under Article 26 and 27 guarantees all people the right to be able to participate in the enforcement of the law and hold public offices accountable. This constitutional standard underpins the normative foundation for the existence of such institutions of oversight as the Tax Ombudsman. However, in the absence of enabling legislation unique to redress of tax grievance, the constitutional promise of administrative justice is not realized in taxation. This gap between constitutional ideals and administrative realities has yielded a systemic gap in ensuring taxpayers' rights to fair treatment.^{xi}

Typically, the current legal and institutional framework over the Tax Ombudsman in Tanzania is characterized by vagueness, administrative dependence, as well as limited jurisdiction. Without statutory powers, the independence of the Ombudsman to act, enforce findings, or secure taxpayer trust is still limited. The situation could not be any different from the best global practices in which Ombudsman institutions are invested with powers through legislative instruments ensuring independence, accessibility, and accountability. Hence, there is a pressing need for legal change to implement a comprehensive Tax Ombudsman Act that will establish its powers, reporting, and nexus with existing tax dispute resolution institutions. Such a change not only enhance taxpayer protection but also enhance the legitimacy and effectiveness of Tanzania's entire tax administration system.^{xii}

EFFECTIVENESS OF TAX OMBUDSMAN IN RESPONDING TO TAXPAYERS' COMPLAINTS

The effectiveness of the Tax Ombudsman in Tanzania should be examined against the broader context of administrative justice, accountability, and taxpayer protection. The work of an Ombudsman is not only measured by the existence of its office but also by the extent of statutory powers it has, accessibility, impartiality, and capacity to provide timely and meaningful redress. In Tanzania, the Tax Ombudsman was conceived as an administrative innovation to enhance tax administration equity and protect taxpayers against Tanzania Revenue Authority (TRA) maladministration. In reality, however, its potential contribution has been constrained by legislative, institutional, and procedural lacunae that curtail its functional autonomy and popular visibility.

Conceptually, the efficacy of an Ombudsman is measured by three key indicators: (i) capacity to handle and dispose of complaints effectively; (ii) independence and impartiality in operations; and (iii) extent to which its recommendations have an effect on systemic change within the concerned organization. In Tanzania, these benchmarks indicate a mixed picture. While the Tax

Ombudsman provides a vent to the taxpayers for grievances against administrative lags, poor communication, and procedural injustices, its functional efficacy is peripheral. The overwhelming majority of taxpayers continue to rely on TRA's internal grievance units or proceed directly to the Tax Revenue Appeals Board (TRAB) without first utilizing the Ombudsman, reflecting both limited exposure and lack of faith in the system.^{xiii}

One of the primary reasons for ineffectiveness is the lack of statutory empowerment. Contrary to the South African Office of the Tax Ombudsman (OTO) established under Section 14 of the Tax Administration Act No. 28 of 2011, Tanzania's Ombudsman is not enacted into law. Thus, its decisions or recommendations are advisory and not binding. This restriction means that when the Ombudsman makes a recommendation to the TRA in the event of administrative error or undue delay, it is left to the good will of the tax authority rather than to legal requirement. In practice, such dependence undermines the authority and deterrent functions of the Ombudsman's role. Comparative South African evidence suggests that while the OTO decisions are not legally enforceable, their statutory recognition and publication in annual reports compel SARS to react, thereby enhancing transparency and accountability (see South African Tax Ombudsman Annual Report, 2022).^{xiv}

Moreover, the institutional placement of the Tanzanian Tax Ombudsman within the Ministry of Finance and Planning contaminates its independence and seeming impartiality. Since the TRA is also under the same ministry, there is a conflict of interest in handling taxpayers' grievances against the TRA. Such closeness in structure discourages taxpayer trust since the Ombudsman can be seen as an extension of the administrative machinery of the government and not an independent oversight agency. The situation is not the same as in the Commission for Human Rights and Good Governance (CHRGG), whose constitutional founding under Article 129 of the Constitution of the United Republic of Tanzania (1977) guarantees autonomy and financial independence, enabling it to make institutions accountable.^{xv}

Another obstacle is the scarce accessibility of the Ombudsman's services. The office has not opened regional or zonal offices, which makes it hard for taxpayers outside Dar es Salaam to complain easily. Field reports and observations show that taxpayers are still not aware of the existence of the Tax Ombudsman, especially small and medium enterprises in areas like Mwanza. Most taxpayers link all complaining channels to the TRA directly, hence missing the office of the Ombudsman. In contrast, the United Kingdom's Adjudicator's Office, which plays similar functions, has national coverage via online portals, telephone hotlines, and ground representatives, thus being inclusive in addressing taxpayer grievances (UK HMRC Annual Report, 2021).^{xvi}

The scope of jurisdiction also affects the effectiveness. The Tanzanian Tax Ombudsman has his jurisdiction closely restricted to procedural or administrative grievances and does not include substantive complaints regarding assessment, penalties, or enforcement. But in practice, the majority of taxpayers' complaints are coming from precisely these content-wise decisions, which

involve an admixture of administrative errors. The technical jurisdictional distinction between administrative and content-wise complaints has therefore undermined the usefulness of the Ombudsman in practice. A dissatisfied taxpayer must file a solitary appeal to the TRAB before protesting against the assessment, thereby causing duplication and extra costs.^{xvii}

Moreover, Ombudsman reporting and accountability remains unclear. The office does not produce yearly publicly available reports, policy briefs, or recommendations to Parliament. This bars the public and policymakers from assessing its performance as well as obstructs institutional learning in taxation by contrast, nations like South Africa and Canada require the Tax Ombudsman to submit annual performance reports in detail, such as statistics on complaints received, disposed of, and systemic recommendations issued. Such transparency leads to accountability, informs policy reform, and enhances taxpayer confidence.^{xviii}

Generally, the Ombudsman's resource capability is grossly inadequate. The office has a modest administrative complement and no specialty staff with training in tax law, dispute resolution, and public administration. This shortcoming in capacity limits the scope of investigations and the rate of complaint determinations. Empirical literature on African administrative justice systems (Mutasa, African Law Review, 2020) shows that the performance of Ombudsman institutions is directly linked with resource endowment, human ability, and cyber capabilities all of which are in the underdeveloped stage in Tanzania. Though creating the Tax Ombudsman in Tanzania is a move in the right direction towards tax administration equity, it remains highly constrained by weak legal foundations, limited independence, low taxpayer awareness, and weak institutional support. The current design of the Ombudsman falls short of achieving the IOI Standards (2018) of international principles of independence, accessibility, and accountability. Unless reformed with a dedicated legislative code, more funding, and public education, the office is in danger of being a symbolic, rather than functional, instrument for the furtherance of justice in tax administration.

LEGAL AND PRACTICAL BARRIERS FACING THE TAX OMBUDSMAN IN TANZANIA

The establishment of the Tax Ombudsman in Tanzania was to promote fairness, integrity, and accountability in taxation. However, regardless of its promises, the institution is still faced with significant legal and practical barriers that hinder its efficiency in the redressal of taxpayer grievances. The barriers have their roots in issues of weaknesses in the legal framework, institutional structure, working process, and public interaction systems. As such, the Ombudsman has not been able to fulfill its constitutional and administrative assurance of providing justice in taxation.

Absence of Specific Legal Framework

Undoubtedly, the most serious legal obstacle facing the Tax Ombudsman in Tanzania is the absence of an enabling law. The

current arrangement lacks a specific law that expressly establishes the office, determines its powers, regulates its functions, and institutes mechanisms of accountability. Instead, the Ombudsman is an administrative staff member in the Ministry of Finance and Planning and subject to internal directives. Such an institutional arrangement lacks the legal muscle to confer autonomy, security of tenure, or enforceability of recommendations.

In accordance with international norms, Ombudsman institutions derive their legitimacy from open legislative instruments offering independence and procedural assurance. The Venice Commission's Principles on the Protection and Promotion of the Ombudsman Institution (2019) advocate that such institutions be established by constitutional or legislative action to ensure impartiality and safeguarding against executive influence. This contrasts with Tanzania's Tax Ombudsman, which is yet to be exempt from ministerial control and hence subject to administrative and political influence. Without statutory grounds, the Ombudsman's authority to make determination, require compliance, or investigate is considerably weakened, and taxpayer complaints are left to rely on goodwill of the Tanzania Revenue Authority (TRA).^{xix}

This is in stark contrast to jurisdictions such as the case of South Africa, where Section 14 of the Tax Administration Act, 2011, created the Office of the Tax Ombudsman (OTO) pursuant to express powers to address complaints, investigate, and make recommendations for systemic reform. Similarly, in Canada, the Taxpayers' Ombudsman Act (2007) defines the mandate, independence, and accountability of the office, as well as a direct reporting line to the Minister of National Revenue. The lack of such statutory footing in Tanzania undermines both the visibility of the Ombudsman and the enforceability of its role in administrative justice.^{xx}

Lack of Institutional Independence

Inextricably tied to the gap in law is that of institutional independence. The Tanzanian Tax Ombudsman is supervised by the same ministry that supervises the TRA. This congruence of organizations creates a real and perceived conflict of interest, especially when the Ombudsman resolves complaints against the TRA its administrative counterpart. Independence principle, as defined by the International Ombudsman Institute (IOI) Standards (2018), requires Ombudsman institutions to work independently of the agencies they audit, with secure budgets, independent staff appointments, and direct accountability to Parliament and not the Executive.^{xxi}

For Tanzania, the Ombudsman lacks financial and operational independence, and their staff are mainly seconded from Ministry of Finance or TRA. This arrangement disempowers neutrality as taxpayers can regard the Ombudsman as little more than an internal complaints department rather than a neutral arbitrating body. The Commission on Human Rights and Good Governance (CHRG), established under United Republic of Tanzania Constitution 1977, Articles 129–131, demonstrates the strength of constitutional entrenchment and independence in enhancing accountability. The

same model can strengthen the Tax Ombudsman's legitimacy and credibility.^{xxii}

Limited Enforcement Powers

Another major obstacle to performance is the absence of enforcement authority. Currently, the Tax Ombudsman's findings and recommendations are advisory and not binding. There are no statutory provisions that mandate the TRA or any other entity to accept or formally respond to the Ombudsman's decisions. Consequently, even logically sound conclusions of administrative unfairness may be left unimplemented. This makes the Ombudsman irrelevant as an instrument of accountability and dissuades taxpayers from complaining.^{xxiii}

So, comparison, there are stronger compliance arrangements elsewhere. For instance, the South African Tax Ombudsman must report persistent issues to the Minister of Finance, who can in turn instruct the tax agency. The UK Adjudicator's Office publishes annual performance reports that publicly disclose patterns of maladministration, thereby exercising reputational pressure on the revenue authority. In Tanzania, however, the absence of reporting mechanisms or public disclosure systems enables institutional opacity and diminishes accountability.^{xxiv}

Overlapping Jurisdiction and Institutional Fragmentation

The Tanzanian tax disputes system has a number of institutions for dealing with complaints, including the TRA internal complaints desk, the Tax Revenue Appeals Board (TRAB), the Tax Revenue Appeals Tribunal (TRAT), and the Judicial Review jurisdiction of the High Court. Tax Ombudsman's jurisdiction overlaps with these avenues, causing uncertainty about procedural hierarchies. Taxpayers will find it challenging to determine whether their complaints in particular those involving combining administrative delay and merit-based scrutiny should be made with the Ombudsman or with TRAB.^{xxv}

This fragmentation of institutions not only leads to procedural backlog but also erodes the visibility and distinctive character of the Ombudsman. Effective administrative justice requires a coordinated framework in which institutions complement rather than duplicate one another. Coordination in Kenya is effect through formal memoranda of understanding (MOUs) between the Taxpayer Ombudsman and the Kenya Revenue Authority (KRA), defining jurisdictional domains and guidelines for cooperation. Tanzania's lack of the institutional coordination continues to impede effective processing of complaints.^{xxvi}

Low Public Awareness and Accessibility

Accessibility is a critical component of administrative justice. Yet, in Tanzania, public knowledge among taxpayers about the existence of the Tax Ombudsman, mandate, and operations is extremely low. Most taxpayers particularly those with operations in regional districts such as Mwanza, and Mara have never been encountered by the office of the Ombudsman. The absence of local offices, internet complaint sites, or public awareness programs has restricted the coverage of the Ombudsman to a minimal percentage of the taxpayer base. Effective Ombudsman programs tap into visibility and access. The OECD (2020) Tax Administration and

Dispute Resolution Report cites reliance upon public awareness to encourage enhanced taxpayer confidence and voluntary compliance. Without effective outreach, the Tanzanian Ombudsman remains a sleeping institution accessible mostly to highly educated corporate taxpayers rather than small traders or those who are most vulnerable to administrative injustice.^{xxvii}

REFORM AND RECOMMENDATIONS

The analysis of the legal and institutional framework governing the Tax Ombudsman in Tanzania reveals several deficiencies that undermine its effectiveness in resolving taxpayer grievances and promoting administrative justice. In addressing these challenges, a range of legal, institutional, and policy reforms are required to ensure that the Tax Ombudsman becomes an effective instrument for taxpayer protection and fiscal accountability.

Enactment of a Comprehensive Legal Framework

Currently, the Tax Ombudsman in Tanzania lacks a clear-cut statutory foundation such as other ombudsman bodies. The absence of a stringent Act detailing its powers, functions, and operational autonomy has significantly constrained its performance. It is therefore prudent that Parliament passes a Tax Ombudsman Act clearly defining the institution's mandate, autonomy, and jurisdiction. Such a law should clearly spell out the Ombudsman's mandate to collect taxpayer complaints, enforce TRA compliance, issue binding recommendations, and report directly to Parliament and not to the Commissioner General. This would be in line with best international practices as enshrined in the Tax Administration Act, 2011, of South Africa, which provides the Office of the Tax Ombudsman clear-cut statutory support, thus ensuring institutional independence and accountability.

Enhancing Institutional Independence and Capacity

Institutional independence is central to the credibility of any ombudsman institution. The current structural location of the Tax Ombudsman within the Tanzania Revenue Authority elicits possibilities of conflict of interests, particularly in handling complaints against TRA officers. Reforms should ensure that the Ombudsman remains an independent office reporting to Parliament or the Ministry of Finance rather than being managed by the tax authority. In addition, adequate financing, professional personnel, and technical capacity must be ensured by the national budget to allow the office to carry out investigations effectively. Training in tax law, administrative justice, and dispute resolution must also be provided regularly to enhance competence and neutrality.

Integration of the Ombudsman into the Tax Dispute Resolution System

For the Tax Ombudsman to function well as an intermediary in the resolution of taxpayer disputes, its advice or decision must be included in the overall hierarchy of tax dispute resolution. There is the current regime under the Tax Administration Act, Cap. 438 R.E. 2019 permits administrative review and appeal to the Tax Revenue Appeals Board (TRAB) and the Tax Revenue Appeals Tribunal (TRAT), but not otherwise including the office of the Ombudsman. Legislative reforms should make the Ombudsman an alternative dispute resolution (ADR) mechanism, giving taxpayers



access to a less adversarial and cost-effective remedy before full-scale litigation.

Raising Public Awareness and Accessibility

One of the most important determinants of undermining the efficacy of the Tax Ombudsman is the general lack of awareness among the public of its functions and procedures. The majority of taxpayers, particularly small and medium-sized enterprises (SMEs), do not have any information about the existence of this complaint avenue. On this score, the government and TRA should make contacts with professional organizations, civil society groups, and the media to undertake extensive public education campaigns. These could involve emphasizing taxpayer rights, the mandate of the Ombudsman, and complaint filing procedures. Setting up regional offices and web portals for filing complaints would make them even more accessible, especially in regions like Mwanza, where taxpayers are often faced with logistical challenges in reaching central government offices.

Offering Transparency and Accountability

The Tax Ombudsman would be legally required to publish yearly reports regarding the character of the complaints received, action taken, and systemic issues identified in the tax administration. The reports would be submitted to Parliament and also made public for better transparency and accountability in the TRA. Regular performance audits by the Controller and Auditor General (CAG) can also enhance control and provide effective utilization of public funds.

Promoting Synergy with Other Oversight Bodies

As a broader utilitarian role, the Tax Ombudsman will have to coordinate closely with other oversight bodies such as the Commission for Human Rights and Good Governance (CHRG), the Public Procurement Regulatory Authority (PPRA), and the Prevention and Combating of Corruption Bureau (PCCB). Through such cooperation, information can be shared, joint investigations conducted, and systemic changes initiated to promote administrative justice and reduce corruption in the tax authority.

CONCLUSION

Tanzanian Tax Ombudsman is an important instrument for guaranteeing fairness, accountability, and administrative justice in the tax administration. It is, however, handicapped by the absence of a statutory framework, lack of independence, precarious enforcement powers, and low public perception. These have the impact of stifling its ability to properly resolve complaints by taxpayers and limiting trust in the tax administration. Reform is required in order to establish a clear legal mandate, increase institutional autonomy, put the Ombudsman into the process of tax dispute resolution, and enhance access and publicity. By these measures, Tanzania can make the Tax Ombudsman a legitimate and functional institution, fostering taxpayer confidence, promoting compliance, and enhancing the integrity of Tanzania's tax administration system.

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