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TRANSFER PRICING COMPLIANCE IN TANZANIA
Legal Framework, Court Positions, Risks & Practical Guidance

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1. Introduction

Transfer pricing has emerged as one of the most scrutinised areas of tax compliance in Tanzania. As the country's economy deepens its integration into global supply chains, the Tanzania Revenue Authority (TRA) has intensified its audit focus on cross-border transactions between related parties. Multinational enterprises (MNEs) operating in Tanzania – whether in mining, manufacturing, financial services, distribution, or hospitality – face heightened exposure to transfer pricing adjustments, penalties, and protracted disputes before the Tax Revenue Appeals Board (TRAB), the Tax Revenue Appeals Tribunal (TRAT), and ultimately the Court of Appeal of Tanzania.

This article provides a comprehensive overview of the transfer pricing compliance landscape in Tanzania, covering the applicable legal framework, the arm's length principle and available methods, documentation obligations, the evolving jurisprudence of the courts, and critically, practical guidance on how taxpayers can proactively manage their transfer pricing risk.

2. The Legal and Regulatory Framework

2.1 The Income Tax Act (ITA), Cap. 332

The statutory foundation for transfer pricing in Tanzania is Section 33 of the Income Tax Act, Cap. 332 (the ITA). Section 33 empowers the Commissioner General to adjust the income and expenditure of taxpayers who engage in controlled transactions – transactions between associates where the conditions of those transactions differ from what independent parties operating at arm's length would have agreed. The adjustment restores the income and deductions to reflect arm's length conditions.

The definition of 'associate' under Section 3(d) of the ITA is broad and has been the subject of significant litigation. An associate relationship exists where the relationship between two persons is 'such that one may reasonably be expected to act, other than as an employee, in accordance with the intention of the other.' This statutory definition extends well beyond ownership or shareholding and can encompass contractual relationships, sole-buyer arrangements, and financing structures.

2.2 The Tax Administration (Transfer Pricing) Regulations, 2018

The Tax Administration (Transfer Pricing) Regulations, 2018 (GN No. 166 of 27 April 2018) – made under Section 98 of the Tax Administration Act, Cap. 438 provide the detailed operational rules for transfer pricing compliance in Tanzania. The Regulations are to be read together with Section 33 of the ITA. They are structured in six Parts covering the arm's length principle (Part II), branch and headquarter transactions (Part III), intra-group services, intangible property and

intra-group financing (Part IV), advance pricing arrangements and corresponding adjustments (Part V), and general provisions including the Commissioner's powers of adjustment (Part VI).

2.3 The Transfer Pricing Guidelines, 2020

In 2020, the TRA published Transfer Pricing Guidelines to provide administrative guidance supplementing the 2018 Regulations. The Guidelines address documentation standards, comparability analysis, specific industry considerations, and the treatment of intra-group services, intangible property and commodity transactions. The Guidelines draw heavily on the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD Guidelines), which are also recognised in the Regulations.

2.4 Application of OECD and UN Documents

Regulation 9 of the 2018 Regulations expressly authorises the Commissioner to use OECD or UN documents including model conventions, commentaries, guidelines, manual precedents, articles, and journals in applying the Regulations. Tanzanian courts have consistently treated the OECD Guidelines as persuasive authority in transfer pricing disputes, although the domestic statutory definition of 'associate' and local regulatory requirements take precedence over OECD guidance where conflicts arise.

3. The Arm's Length Principle

The cornerstone of Tanzania's transfer pricing regime is the arm's length principle. Regulation 4(1) of the 2018 Regulations requires that any person who has entered into a transaction (or series of transactions) to which the Regulations apply must determine the income and expenditures resulting from that transaction in a manner consistent with the arm's length principle. The arm's length price is defined as the price between independent persons operating under comparable conditions, in other words, the price that the market would set.

Where a person fails to comply with Regulation 4(1), the Commissioner may make adjustments to ensure that income and expenditures resulting from the transactions are consistent with arm's length conditions. Critically, a person is considered to have failed to comply after a determination by the Commissioner under the comparability analysis provisions in Regulation 6(4).

Penalty Alert: 100% Penalty

Under Regulation 4(6), a person who contravenes Regulation 4(1) the arm's length principle, is liable to a penalty equal to 100% of the adjusted amount. This is one of the most significant financial consequences of non-compliance with transfer pricing rules in Tanzania.

4. Transfer Pricing Methods

Regulation 5 of the 2018 Regulations prescribes the transfer pricing methods available for determining arm's length pricing. Taxpayers must apply the most appropriate method, having regard to the nature of the transaction, the class of associated persons, and the functions performed.

Method	Description
Comparable Uncontrolled Price (CUP)	Compares the price charged in a controlled transaction with the price charged in a comparable uncontrolled transaction. The preferred traditional method where reliable comparables exist.
Resale Price Method (RPM)	Examines the resale margin earned by a reseller from reselling products purchased from an associate, compared with the margin earned in comparable uncontrolled purchase and resale transactions.
Cost Plus Method (CPM)	Compares the mark-up on costs incurred in a controlled transaction with the mark-up in comparable uncontrolled transactions. Commonly used for manufacturing and service transactions.
Profit Split Method (PSM)	Allocates combined profits from a controlled transaction based on the relative contributions of each party. Suitable where both parties contribute unique and valuable intangibles.
Transactional Net Margin Method (TNMM)	Examines the net profit margin relative to an appropriate base (costs, sales, or assets) achieved in a controlled transaction, compared with the margin in comparable uncontrolled transactions. The most commonly used method in Tanzania.
Any Other Method	Where none of the above can be applied, another method may be used, provided it yields a result consistent with arm's length conditions.

Regulation 5(2) requires a person to first apply the traditional transaction methods (CUP, Resale Price, or Cost Plus). Only where traditional methods cannot be reliably applied may a person resort to the transactional profit methods (TNMM or Profit Split). A person may also apply a method outside this list if the Commissioner is satisfied that none of the prescribed methods can reasonably be applied and the alternative method yields an arm's length result.

Where the most appropriate method requires selection of a tested party outside Tanzania, such a party may only be considered where a person provides all relevant information (Regulation 5(7)). Where more than four comparable data points are used, the arm's length range is the 35th to 60th percentile; where four or fewer comparable data points are used, the arm's length result

is the average of those data points (Regulation 6(6)). Where a person's results fall outside the arm's length range, they are adjusted to the median (Regulation 6(7)).

5. Documentation Requirements

Regulation 7 of the 2018 Regulations imposes a mandatory obligation on every person participating in a controlled transaction to prepare contemporaneous transfer pricing documentation. This documentation must be prepared at the time of developing or implementing the controlled transaction not retrospectively after an audit commences.

The contemporaneous documentation must include records and documents providing descriptions of the following:

- i. Organisational structure – including group and operational structure, roles, and shareholding percentages;
- ii. Nature of the business or industry and market conditions;
- iii. The controlled transactions nature, terms, amounts, and parties involved;
- iv. Assumptions, strategies, and policies that influenced the transfer pricing;
- v. Comparability, functional, and risk analysis;
- vi. The transfer pricing method selected and the reasons for its selection;
- vii. Application of the chosen method including the comparability analysis and financial data relied upon;
- viii. Background documents, financial information, and any other data supporting the transfer pricing determination.

Critical Warning: Retrospective Documentation Will Not Be Accepted

In *Atlas Copco Tanzania Ltd v. Commissioner General, TRA* [2020 TZCA 317], the Court of Appeal upheld the findings of the Tax Revenue Appeals Board and the Tribunal that a taxpayer cannot invoke its group transfer pricing policy retrospectively to reduce its tax liability. If a taxpayer failed to comply with its transfer pricing policy at the material time, it cannot do so retroactively. This principle is binding and has been consistently applied in subsequent decisions.

6. The Legal Position: Key Court Decisions

The Tanzanian courts have developed a growing body of transfer pricing jurisprudence. The following cases decided by the Court of Appeal of Tanzania represent the most instructive precedents for businesses operating in Tanzania.

6.1 Atlas Copco Tanzania Ltd v. Commissioner General, TRA

Atlas Copco Tanzania Ltd v. Commissioner General, TRA	
Court	Court of Appeal of Tanzania at Dodoma
Year	Civil Appeal No. 167 of 2019 [2020 TZCA 317] – 17 June 2020
Issue	Whether commission income reversal was a legitimate accounting adjustment under Atlas Copco's group transfer pricing policy, and whether the appeal raised questions of law.
Holding	The Court upheld TRA's assessment. Transfer pricing policies cannot be invoked retrospectively to reduce tax liability. If a taxpayer fails to comply with its pricing policy at the material time, it cannot subsequently invoke it to reduce tax. The Court also clarified that appeals to the Court of Appeal in tax matters lie only on questions of law, not fact (s.25(2) TRAA).

This case established two cardinal principles. First, a taxpayer's own transfer pricing policy is a double-edged sword: while a contemporaneous, properly applied policy protects the taxpayer, the failure to apply it at the relevant time cannot be cured by retroactive adjustments. Second, the Court definitively settled that appeals from the Tax Revenue Appeals Tribunal to the Court of Appeal lie exclusively on questions of law, not on factual controversies a jurisdictional filter that continues to shape all subsequent cases.

6.2 Coffee Exporters Limited v. Commissioner General, TRA

Coffee Exporters Limited v. Commissioner General, TRA	
Court	Court of Appeal of Tanzania at Dar es Salaam
Year	Civil Appeal No. 265 of 2023 [2025 TZCA] – 26 November 2025
Issue	Whether transactions between a Tanzanian coffee exporter and a Swiss company (Taggart S.A.) constituted 'controlled transactions' and whether the two entities were 'associates' under the ITA.
Holding	The Court examined Section 3(d) of the ITA's definition of 'associate' focusing on whether one party could reasonably be expected to act in accordance with the other's intentions. The case underscores that the statutory Tanzanian definition of associate is fact-specific and broader than an OECD-based control test, and that the substance of the commercial relationship determines associate status.

This case carries significant implications for Tanzanian businesses engaging with foreign counterparties. The TRA applied Section 3(d) of the ITA which does not require formal equity ownership to classify the transactions as controlled, triggering a transfer pricing assessment. The

lesson for businesses is that even arm's-length-appearing commercial arrangements may be reclassified as controlled transactions if the economic substance of the relationship gives one party influence over the other's conduct.

6.3 Amadeus Global Travel Distribution Limited v. Commissioner General, TRA

Amadeus Global Travel Distribution Ltd v. Commissioner General, TRA	
Court	Court of Appeal of Tanzania at Dar es Salaam
Year	Civil Appeal No. 227 of 2025 [2026 TZCA 336] 24 March 2026
Issue	Whether finance costs should be included in the cost pool when applying the TNMM (Transactional Net Margin Method) based on an operating margin, and whether TRA was correct to include them in computing the arm's length price.
Holding	The Court dismissed the appeal. The TRAT held that while the TNMM can exclude costs not attributable to the controlled transaction, the taxpayer failed to prove that its finance costs were non-attributable. The burden of proof to justify cost exclusions lies with the taxpayer. OECD Guidelines (para. 2.99) were applied: all direct and indirect costs attributable to the activity must be included.

This is the most recent and arguably most technically significant transfer pricing judgment from the Court of Appeal. Amadeus Global had used the TNMM based on an operating margin that excluded finance costs. TRA included the finance costs in the revenue calculation, leading to a total assessment of TZS 494,773,040. The Court's decision has important implications: the selection of the TNMM's profit level indicator (PLI) whether operating margin, gross margin, or net profit margin must be rigorously documented and justified. Finance costs cannot simply be excluded from the cost pool without demonstrating their non-attributability to the controlled transaction. The court also confirmed that it is impermissible for the Tribunal to determine appeals based on issues not pleaded or argued by the parties reinforcing procedural fairness.

6.4 Mlimani Holdings Limited v. Commissioner General, TRA

Mlimani Holdings Limited v. Commissioner General, TRA	
Court	Court of Appeal of Tanzania at Dar es Salaam
Year	Civil Appeal No. 265 of 2021 [2022 TZCA] 18 July 2022
Issue	Whether service fees paid by Mlimani Holdings to a South African architectural firm (MDS Architecture) fell within Article 7 (Business Profits) of the Tanzania-South Africa Double Taxation Agreement (DTA), exempting them from withholding tax.

Holding	The Court upheld the TRA's demand for withholding tax. Service fees paid to a non-resident entity without a permanent establishment in Tanzania were held to fall outside Article 7 (business profits) of the DTA. The fees were subject to 15% withholding tax under the domestic provisions of the ITA read with Article 20 of the DTA.
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While not a pure transfer pricing dispute, Mlimani Holdings illustrates an important compliance dimension for companies making cross-border payments to related or associated parties: the characterisation of payments as management fees, technical services, or royalties has critical withholding tax consequences. Transfer pricing documentation should address the nature of each payment to avoid reclassification and unexpected withholding tax liabilities.

7. Compliance Risks

The following table summarises the primary transfer pricing compliance risks for businesses operating in Tanzania:

Risk Area	Description	Consequence
Documentation Risk	Failure to maintain contemporaneous transfer pricing documentation. Documentation prepared after a TRA audit commences has no legal standing.	TRA audit adjustment + 100% penalty on adjusted amount + interest on underpaid tax.
Associate Characterisation Risk	Broad statutory definition of 'associate' captures arrangements beyond equity ownership including sole-buyer arrangements and financing structures.	Forced reclassification of transactions as controlled, triggering TP assessment and corporate tax adjustments.
Method Selection Risk	Incorrect or unjustified selection of transfer pricing method, or improper application of method (e.g. excluding cost categories from TNMM without justification).	TRA rejection of the taxpayer's method and substitution with TRA's own analysis; adjustment to median of arm's length range.
Retroactive Policy Risk	Attempting to invoke a group TP policy retrospectively to justify adjustments after audit commencement.	Courts have categorically rejected retroactive policy application (Atlas Copco). TRA assessment stands.

Risk Area	Description	Consequence
Finance Cost Inclusion Risk	Excluding finance costs or other cost categories from a cost pool under TNMM without proving non-attributability.	TRA inclusion of costs, increasing taxable income; full assessment of corporate tax, VAT on repatriated income, and interest (Amadeus Global).
Intangible & Intra-Group Service Risk	Failing to price intra-group services (management fees, royalties, technical fees) at arm's length, or charging for services that do not provide economic benefit.	Full disallowance of charges; transfer pricing adjustment; withholding tax exposure.
Commodity Transaction Risk	Not applying approved pricing mechanisms for commodity exports/imports (e.g. CUP or quoted price methods) as required by Regulation 12.	Forced use of TRA benchmark prices; significant income uplift and penalties.
Appeal Limitation Risk	Framing grounds of appeal on factual rather than legal questions, which are beyond the Court of Appeal's jurisdiction under s.26(2) of the Tax Revenue Appeals Act.	Appeal struck out with costs; taxpayer bound by the Tribunal's factual findings.

8. What To Do: Practical Compliance Guidance

In light of the legal framework and the evolving court jurisprudence, the following practical steps are essential for businesses operating in Tanzania with related-party transactions:

8.1. Conduct a Transfer Pricing Health Check

Businesses should begin with a comprehensive review of all controlled transactions – whether cross-border or domestic to identify exposure areas. This includes mapping all related-party relationships, transactions, and pricing arrangements. The review should assess whether each transaction is priced at arm's length and whether sufficient documentation exists to support the pricing.

8.2 Prepare Contemporaneous Documentation

Documentation must be prepared at the time of entering into controlled transactions – not after a TRA audit commences. The documentation should address all elements required by Regulation 7 of the 2018 Regulations: organisational structure, industry and market conditions, the nature of controlled transactions, the method selected, and the comparability analysis. A well-prepared local file that references both the master file (group-level information) and country-specific data demonstrates good faith compliance and is the most effective shield against TRA adjustments.

8.3 Select and Apply the Most Appropriate Method Rigorously

The selection of the transfer pricing method must be supported by documented reasoning. Where the TNMM is used, the profit level indicator (PLI) must be carefully chosen and justified and the treatment of each cost category (including finance costs, management charges, and extraordinary items) must be addressed explicitly in the documentation. The Amadeus Global decision makes it clear that the burden of proving cost non-attributability lies squarely with the taxpayer.

8.4 Assess Associate Relationships Carefully

The broad Tanzanian statutory definition of 'associate' means that businesses must carefully assess whether commercial relationships including supply agreements, exclusive arrangements, financing facilities, and agency structures trigger the transfer pricing rules. The Coffee Exporters case demonstrates that TRA will apply the broad statutory test, not the narrower OECD control-based standard. Any arrangement where one party can reasonably be expected to act in accordance with the other's intentions should be reviewed.

8.5 Review Intra-Group Services and Intangibles

Intra-group services including management fees, technical assistance fees, shared services charges, and royalties for intangible property are a primary audit focus. Businesses should ensure that such charges reflect actual services delivered (the 'benefit test'), are priced at arm's length using an appropriate method, and are supported by contemporaneous service agreements and evidence of service delivery. Charges for services that do not provide genuine economic benefit will be disallowed.

8.6 Consider Advance Pricing Arrangements (APAs)

Regulation 13 of the 2018 Regulations provides for Advance Pricing Arrangements (APAs), by which a taxpayer and the Commissioner may agree in advance on the appropriate transfer pricing methodology for a specified period. APAs provide certainty, eliminate the risk of retrospective adjustments, and demonstrate a commitment to good-faith compliance. For taxpayers with significant or complex controlled transactions, pursuing an APA is a proactive risk mitigation strategy.

8.7 Engage Expert Legal and Tax Counsel

Transfer pricing disputes in Tanzania involve complex interplay between domestic tax law, OECD Guidelines, and international treaty obligations. The Court of Appeal has consistently held that appeals to it lie only on questions of law meaning that the quality of legal arguments put before the TRAB and TRAT is decisive. Early engagement of experienced transfer pricing counsel both at the documentation stage and in the event of a TRA audit is essential to preserving legal positions and ensuring that grounds of challenge are properly formulated.

8.8 Monitor and Annually Update Documentation

Transfer pricing documentation is not a one-time exercise. As business models evolve, market conditions change, and group structures are reorganised, the documentation must be updated

to reflect the current facts. Tanzanian courts have shown no sympathy for taxpayers whose documentation does not match their actual business conduct. An annual review cycle aligned with the tax year ensures ongoing compliance.

9. Conclusion

Tanzania's transfer pricing regime is mature, increasingly litigated, and vigorously enforced. The 2018 Regulations, supported by the 2020 Guidelines and a growing body of appellate court jurisprudence, create a demanding compliance environment for MNEs and domestically-operating businesses alike. The decisions of the Court of Appeal from Atlas Copco through to the landmark Amadeus Global judgment of March 2026 make several things clear: contemporaneous documentation is not optional, transfer pricing policies must be applied consistently and prospectively, the taxpayer bears the burden of justifying any deviation from standard cost structures, and the broad associate definition will be applied by TRA with full statutory force. The risks of non-compliance are severe 100% penalties on adjusted amounts, interest on underpaid tax, corporate tax adjustments, and VAT on repatriated income can collectively result in assessments that are multiples of the original tax liability. However, these risks are manageable with proper planning, rigorous documentation, careful method selection, and proactive engagement with TRA through mechanisms such as advance pricing arrangements.

***Lyson Law Group* stands ready to assist businesses navigating the complexities of transfer pricing compliance in Tanzania. Our team of experienced tax lawyers and legal consultants provides end-to-end support from transfer pricing health checks and documentation preparation, through audit defence and dispute resolution, to the formulation of advance pricing arrangements and representation before the Tax Revenue Appeals Board, the Tax Revenue Appeals Tribunal, and the Court of Appeal.**

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