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***The Contribution of Regional Intergrations on Promotion and Protection the Taxpayers' Rights, Experience from Tanzania***

This paper reviews the influence of regional integration on the promotion and protection of taxpayers' rights in Tanzania. The paper attempts to answer the question whether the regional integrations contribute to the promotion and protection of taxpayers' rights in Tanzania.

By using the, jurisdiction of the African Commission on Human and People's Rights, the African Court on Human and People's Rights and the East Africa Court of Justice together with various cases submitted to the above mentioned organs the study reveals that generally, Tanzania has no bad record on the promotion and protection of human rights compared with other African states; the results also shows that regional integrations play a great role in promoting and protecting human rights in Tanzania; however the paper found that there is no direct, explicitly attention to the taxpayers' rights. Taxpayers' rights have either been neglected or they have been grouped under the same umbrella as human rights. The study finds that most of the victims of human rights violation reported are women, children and political activists; thus, because there is no case which explicitly refers to taxpayers' rights, the notion of taxpayers' rights is then implicitly discussed.

The paper is classified into three parts. Part one of the paper provides the introduction to regional integrations in Africa; regional integration and their members shall be listed. Part two shall analyse the contribution of regional integration in promoting and protecting human rights. And the last part shall be a conclusion of this study.