



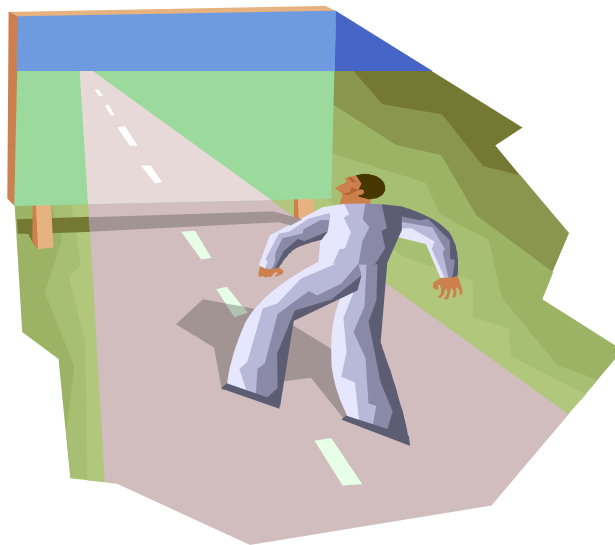
# ANNEXES

## TANZANIA INVESTOR ROADMAP: PRIMERS ON REGULATIONS

**3<sup>rd</sup> Edition**

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**NOTE:** The forms shown herein are not the original Government forms. For original forms, please contact the concerned ministries listed in the final annex.

# **ANNEX 1**

## **SUMMARIES**

Table 1: Regulatory Changes for Investors since the 1999 Investor Roadmap

Table 2: Issues and Recommendations

**Table 1: Regulatory Changes for Investors since the 1999 Investor Roadmap**

| Topic   | Institution                   | Tanzania Investor Roadmap 2 (1/1999)   | Tanzania Investor Roadmap 3 (9/2003)  | Nature of Change | Comment   |
|---|-------------------------------|--|---|------------------|---|
| BRELA's status  | BRELA                         | Registrar of Companies was part of Ministry of Industry and Trade (MIT)  | Registrar is now an Executive Agency: BRELA (Business Registration and Licensing Agency) attached to MIT  | Positive         | Potential improvement of performance  |
| Class B permits   | Immigration                   | Requirements: a birth certificate, proof of experience with particular line of work and offer of employment  | Requirement: the applicant must still submit a work contract signed by employer and employee  | Positive         |   |
| Class B Permits   | Immigration                   | Required an organizational chart showing how the employer intended to 'localize the post'; i.e., eventually replace the position with a Tanzanian employee | This is no longer required of TIC registered investors  | Positive         | Hiring decision is private  |
| Computerization   | BRELA                         | Not significant  | Still not significant   | No change        | Lack of independent decision making power   |
| Credit from abroad: Individual or company with overseas loan with term exceeding 365 days | Bank of Tanzania              | Loan seekers were required to obtain BOT approval before signing a foreign loan agreement  | No approval is required from BOT  | Positive         | Decreases time and paperwork necessary to obtain and service a long-term overseas loan              |
| Environmental guidelines  | NEMC                          | Guidelines were inadequate and World Bank's were used instead  | Guidelines are more precisely defined but the Environment Act is still not ready yet. Due in Jan-Feb 2004   | Positive         | GOT is building its own policy  |
| Export procedures   | TRA, THA, TICTS, TAFFA, TASSA | Clearance times were estimated at 7-10 days  | Forwarding agents estimate clearance times for exports to be: average 3 days, min. 2 days, max, 7 days  | Positive         |   |
| Export procedures   | TRA-customs                   | Duty drawback re-imburements delayed by up to a year. The TRA had no funds for reimbursements, and had to rely on central government                       | Duty drawback system has been re-vamped. Three separate committees created at customs to deal with duty drawbacks. Re-imburements are to be made every month. The TRA has been given the autonomy to re-imburse taxpayers out of its own accounts | Positive         | Duty drawback increases competitiveness of exports by enabling exporters to reduce commodity prices |

| Topic                               | Institution                                      | Tanzania Investor Roadmap 2<br>(1/1999)  | Tanzania Investor Roadmap 3<br>(9/2003)  | Nature of<br>Change | Comment   |
|-------------------------------------|--|--|--|---------------------|---|
| Factory Inspection                  | Ministry of Labour, Youth and Sports Development | Factories Inspectorate (1952) operates under Factories Ordinance of 1950   | Ordinance repealed by new law passed in 2003:<br>Occupational Health and Safety Act.<br>Occupational Safety and Health Authority (2001) enforces it  | Positive            | Modernizes 1950 ordinance   |
| Factory Inspection                  | Ministry of Labour, Youth and Sports Development | Patchwork of fees not in one document and not easily available   | New fees published in 2001 regulations   | Positive            | More clarity  |
| Finance: minimum liquid asset ratio | Bank of Tanzania                                 | Abolished in July 1995   | 20 percent   |                     |   |
| Finance: minimum reserve ratio      | Bank of Tanzania                                 | 12%  | 10% for commercial banks: no minimum reserve requirement for non-bank financial institutions   |                     |   |
| Finances: Stock market              | Bank of Tanzania                                 | No mention of this subject   | Foreign investors from East African Region and SADC countries will be allowed to trade in the Tanzanian stock market (channel not vet effective)   | Positive            | Will increase liquidity of stock market and availability of capital to listed investors |
| Fisheries                           | MNRT, Division of Fisheries                      | EU inspected processing plants for exports   | Tanzania has harmonized its internal standards with those of the EU and now conducts inspections   | Positive            |   |
| Fisheries                           | MNRT, Division of Fisheries                      | Governed by Fisheries Act of 1970  | In light of the current investment promotion climate, the Fisheries Division has decided to review the Act to make regulations in the industry more investor friendly. The revised Act should be out in 2004                                     | Positive            |   |
| Fisheries                           | MNRT, Division of Fisheries                      | It was previously noted in the 1998 report that "foreign investment in fishing is restricted to the Exclusive Economic Zone" | However, this seems to have changed. There are few restrictions on foreign enterprises operating in coastal waters and lakes. In the 12 mile coastal zone foreign investors can operate though joint venture operations with Tanzanian companies | Positive            |   |

| Topic   | Institution  | Tanzania Investor Roadmap 2 (1/1999) | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change | Comment  |
|---|--|--------------------------------------|--|------------------|--|
| Food Quality and Safety                             | Ministry of Health, National Food Control Commission | Not mentioned in report              | The National Food Control Commission (NFCC) will merge with the National Pharmacy Board to form the Tanzania Food and Drug Authority (TFDA). It will be governed by the Tanzanian Food, Drugs and Cosmetics Act of 2003 in lieu of the Food Control of Quality Act of 1978 | Positive         | Pooling common resources   |
| Food Quality and Safety, fees                       | Ministry of Health, National Food Control Commission | Not mentioned in report              | Fees charged on behalf of the TFDA (Tanzania Food and Drug Agency) will no longer be forwarded to the National Treasury, but kept by the agency. Permits and licenses that did not incur fees will no be charged for.  | Positive         | TFDA more financially independent  |
| Food Quality and Safety, fees and forms             | Ministry of Health, National Food Control Commission | Not mentioned in report              | A new set of forms and fees will be published. Fees are likely to increase and services which did not previously incur a fee will now do so  | Positive         | Many of the previous fees were outdated. The increase will enable TFDA to function more efficiently. The new forms should incorporate registration of drugs and cosmetics in addition to food, and should streamline procedures for acquiring a food manufacturer's permit |
| Food Quality and Safety, Food Manufacturing License | Ministry of Health, National Food Control Commission | Not mentioned in report              | Under the TFDA, applications submitted by local govt. authorities will be reviewed on a continual basis by TFDA technical committees, rather than wait for the Commission's quarterly meetings   | Positive         | Individuals or business companies will no longer have to suffer delays associated with the infrequent processing of applications by the Commission   |
| Food Quality and Safety, Food Manufacturing License | Ministry of Health, National Food Control Commission | Not mentioned in report              | At present, food manufacturers are required to renew their licenses on an annual basis. This requires the submission of a food sample and approval by the Commission. Under the TFDA, licenses will be granted on a 5-year basis.  | Positive         | This marks a significant decrease in the number of transactions required of licenses food manufacturers  |

| Topic   | Institution  | Tanzania Investor Roadmap 2 (1/1999)   | Tanzania Investor Roadmap 3 (9/2003)  | Nature of Change     | Comment   |
|---|--|--|---|----------------------|---|
| Food Quality and Safety, food product sample analysis | Ministry of Health, National Food Control Commission | Not mentioned in report  | At present, district government offices are responsible for transporting food samples to the Chief Chemist Laboratory in Dar es Salaam for analysis. Under the TFDA, the business person will be responsible for transporting the food samples him/herself.     | Positive or negative | This may increase the costs incurred by the business person. At the same time, it may save him/her greater costs otherwise incurred as a result of substantial delays (currently the case), |
| Food Quality and Safety, forms                        | Ministry of Health, National Food Control Commission | Not mentioned in report  | A new set of forms will be issued under the TFDA. These will combine the requirements for food, cosmetics and drugs registration  | Positive or negative | This should in principle serve as an opportunity to streamline service provision  |
| Forestry  | Forestry & Beekeeping Division                       | All trees owned by the government  | Since the 1999 report, the government has modified the policies regarding ownership of trees. Currently if an individual or company operates a plantation, the trees the plants are owned by that individual or company.  |                      |   |
| Forestry  | Forestry & Beekeeping Division                       | Division of the Ministry of Natural Resources and Tourism  | To be made an Executive Agency  |                      |   |
| Forestry  | MNRT, Division of Forestry & Beekeeping              | Operating under old laws.  | Key changes since 1999 have been the 2002 modification of the Forests Ordinance, the drafting of the Forestry Act of 2002 and the National Forest Programme. These are relatively new and the government is currently in the process of making them operational |                      |   |
| Immigration   | Immigration  | Form TIF.12 Security Covenant to be signed by all persons obtaining visas into Tanzania was not mentioned in this road map | Form TIF,12 Security Covenant to be signed by all persons obtaining visas into Tanzania. The amount stipulated to be paid by the visitor in case of accident, medical treatment or evacuation/repatriation is now at max 700,000 Tsh                            |                      | The amount stated is 'renewable'  |
| Import procedures                                     | SGS  | Private Swiss company carrying out pre-shipment inspections  | COTECNA replaces SGS for import PSIs abroad. SGS does export PSIs in Tanzania   | Neutral              | Services should be equivalent   |

| Topic                  | Institution   | Tanzania Investor Roadmap 2 (1/1999)  | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change   | Comment   |
|------------------------|---|---|--|--|---|
| Import procedures      | TRA, THA, TICTS, COTECNA, TAFFA, TASSA  | Clearance times were estimated at 7-10 days   | Forwarding agents estimate clearance times for imports to be average 7 days, min 3 days, max 3 months  | Positive   | Clearance times for imports appear to have gone down by three days  |
| Import procedures      | TRA,THA/TICTS/DHL/DAHACO/TCFB, TAFFA, ICS, TASSA, COTECNA, Banks, Previously NASACO, SGS, TRA, THA, TCFB TAFFA, Bank, of Tanzania | Eight (?I count 7) agencies and 20 + steps involved at any one time in the import of goods, of which five were government agencies. | Eight agencies and 20+ steps involved at anyone time in import of goods, of which three are government agencies  | Positive with regard to agencies, no progress with regard to number of steps | The inclusion of private agencies has acted to increase the efficiency of the system by dividing up the work (see amount of time taken to process import and export goods). It has also attracted new capital and technology into Tanzania.   |
| Import procedures      | TRA-Customs   | All small imports were regulated by Customs   | DHL now handles a large proportion of small imports valued under US \$ 5,000 such as spare parts, mail, light goods  | Positive   | Has greatly increased efficiency of import of goods valued under US \$5,000; still represents a significant source of revenue for GOT   |
| Import procedures, ICS | ICS   | ICS did not exist in Tanzania.  | ICS is a private firm commissioned by Ministry of Finance to audit the valuation of COTECNA and TRA  | Negative   | Apparent overkill: if central government assigns valuations to the TRA and COTECNA, " should trust their work. ICS auditing increases delays in the import process because every single importer's file must be stamped by ICS. ICS is said to always raise the value of the goods analyzed, giving the impression that its auditing work is biased in favor of Customs |
| Import procedures, PSI | TRA-customs   | PSIs are carried out on goods valued at or above US\$5,000  | \$5,000 are still actual. However, there is a plan to phase out import PSIs and replace them with a 'destination inspection' (i.e., Tanzania) managed by the GOT | Positive if...   | This will decrease the number of valuers from 3(COTECNA, ICS, TRA) to 2 (ICS, TRA). But external PSI firm has advantage of being closer to actual valuation because of its presence where the goods are imported from   |

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| Import procedures, PSI   | TRA-customs      | PSIs are carried out on goods valued at or above US\$5,000   | \$5,000 are still actual. However, there is a plan to phase out import PSIs and replace them with a 'destination inspection' (i.e., Tanzania) managed by the GOT                     | Positive if...   | This will decrease the number of valuers from 3(COTECNA, ICS, TRA) to 2 (ICS, TRA). But external PSI firm has advantage of being closer to actual valuation because of its presence where the goods are imported from |
| Import/export procedures | Bank of Tanzania | BOT administered all TRA accounts & taxpayer payments  | CRDB and CITIBANK are located within Customs premises to handle taxpayer payments  | Positive         | Increases efficiency of Customs transactions  |
| Import/export procedures | NASACO           | Government sector shipping agency which owned ships and had a monopoly on booking of ships to and from DSM | The agency is no longer a monopoly and on "s way to closure  | Positive         | Prices for shipping and the efficiency of shipping have improved  |
| Import/export procedures | TASSA            | This body did not exist. Instead, NASACO and TCFB held a monopoly on shipping                              | TASSA groups all private shipping companies.   | Positive         | Privatization of shipping has allowed for greater expediency and reduced freight costs. NASACO has been unable to compete and is on its way to closure  |
| Import/export procedures | TCFB             | The TCFB had a monopoly on booking of all shipments in and out of DSM                                      | Importers/exporters are now free to book with the private shipping agency of their choice. TCFB is now a regulator of shipping costs, and only charges a small fee for this service. | Positive         | Freight costs have been reduced, and costs continue to be regulated   |
| Import/export procedures | TRA-customs      | % random inspections was 35%   | % random inspections is 20%. The international standard is 5%, so there is room for improvement  | Positive         | Random inspections cause considerable delays in processing goods. Fraud should be regulated through effective Punitive measures   |
| Import/export procedures | TRA-customs      | Appeals Board not functional, recommended to be made functional  | Appeals Board has become functional  | Positive         | Provides channel for third party legal resolution of disputes between taxpayer & TRA.   |
| Import/export procedures | TRA-customs      | Bill of Lading needed to be stamped before submission  | No longer needs to be embossed by NASACO   | Positive         | One less step in the documentation process for imports and exports  |

| Topic                    | Institution | Tanzania Investor Roadmap 2 (1/1999)  | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change                                       | Comment  |
|--------------------------|-------------|---|--|--|--|
| Import/export procedures | TRA-customs | Customs adopted ASYCUDA computer system and beginning to computerize  | Computerized customs and wharf Long Rooms, Unguja, Zanzibar, DSM airport and port transit operations. Installed ASYCUDA terminals in the offices of TICTS, THA, DAHACO and DHL. It is also in the process of upgrading to ASYCUDA ++ | Positive   | Increases efficiency and accuracy. Decreases import/export processing time. Increases competitiveness of DSM port.   |
| Import/export procedures | TRA-customs | Customs relied on the BDF (Brussels Definition of Value) system for valuation of goods  | The ACV (Agreement in Customs Valuation) has been adopted instead.   | Positive<br>Valuations and tax payments should go down | ACV is system recommended by WTO and is therefore perceived as more in line with international trade. It is more versatile (offers various valuation options) and it is based on the actual sale price of the good, which means the valuation is more realistic. The BDV relied on a hypothetical market value |
| Import/export procedures | TRA-customs | Fee for the Pay in Slip was \$25  | No longer any fee for the Pay in Slip  | Positive   | Reduces the overall costs of imports   |
| Import/export procedures | TRA-customs | Importation Certificate, the Certificate of Ocean Freight, the Importation Clearance from the Bank of Tanzania and the Import Cargo Booking Application were all necessary parts of the import and some were part of the export process | All of these requirements have been eliminated   | Positive   | Removes unnecessary extra documents. However, more needs to be done in this regard   |
| Import/export procedures | TRA-customs | List of capital goods which were tax-exempt for TIC registered foreign investors existed  | The list has expanded every year   | Positive   | Encourages businesses such as hotels, factories and restaurants to invest in Tanzania  |
| Import/export procedures | TRA-customs | No forms on the internet  | Forms being made available on the internet   | Positive   | Increases availability of forms, thus increases efficiency of freight forwarders   |
| Import/export procedures | TRA-customs | Periodic shortages of custom forms  | No longer any shortages of forms   | Positive   | Reliable availability of forms reduces unnecessary delays  |
| Import/export procedures | TRA-customs | Recommended an accelerated 'green channel' at the port  | A 'green channel' for DSM port is in the plans   | Positive if it happens                                 | Should expedite the import process   |

| Topic  | Institution  | Tanzania Investor Roadmap 2 (1/1999)  | Tanzania Investor Roadmap 3 (9/2003)  |          | Comment  |
|--|--|---|---|----------|--|
| Import/export procedures                                   | TRA-customs  | The only method of payment of charges was cash  | It is possible to pay by cash and by Banker's Check, the latter obtainable at any Commercial Bank   | Positive | It is more difficult to control bribes when there are cash payments  |
| Import/export procedures                                   | TRA-customs, TAFFA   | Customs department working towards training staff appropriately                                 | Staff is periodically trained. Sessions are organized by the ITA (Institute of Tax Administration, part of TRA). Modules include customer service, identification of certificates of origin, and use of the ACV system. Training sessions are being extended to freight forwarding agents, too. | Positive | Staff & forwarding agents are more able to adapt to changes brought into the system. Increased staff competency increases efficiency of whole system   |
| Import/export procedures, Inter-institutional coordination | THA, TRA, TAFFA, TASSA, TCFB, Ministries, Transport agencies | The 'implementation team' met regularly to examine ways of improving the import/export process. | The implementation team' is now formalized into the Shipping Industry Consultative Forum. Other agencies meet with the TRA on an informal basis to iron out difficulties  | Positive | Inter-institutional cooperation has increased which serves to iron out difficulties, and resolve disputes. The focus of the Forum on increasing the competitiveness of Tanzanian imports/exports represents a common goal that all institutions can work towards. In addition, the TCFB has officially been <b>Nature of Change</b> assigned the role of 'regulator' between govt. agencies. This is very important for resolving regulatory bottlenecks |
| Industrial Licensing                                       | Ministry of Industry and Trade, BRELA                        | Only one way of licensing, through the licensing board  | Now two ways, through licensing board and through TIC   | Positive | Avoids time wasted waiting for board approval  |
| Land   | Ministry of Land   | Official GOT position was that land had no value  | Land Act of 1999 declares that land has value   | Positive | The shift in policy conforms with market reality   |
| Land   | Ministry of Land   | Allocation of land monitored mostly by land officer   | Lands Act of 1999 designated Land Allocation Committees to make process mof   |          |  |
| Land allocation  | Ministry of Land   | Arbitrary power to allocate land resided in individual local officials                          | Land Allocation Committees handle the task and report names of grantees conspicuously   | Positive | More transparency  |

| Topic   | Institution                                 | Tanzania Investor Roadmap 2 (1/1999)   | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change | Comment  |
|---|---|--|--|------------------|--|
| Licenses for businesses involved in the tea, coffee, sugar, tobacco, cotton, pyrethrum, sisal, cashew nuts  | Ministry of Agriculture and Food Security   | Only passing comment about cotton marketing board  | In the late 1990s and early 2000s, an Act was released for each of these agricultural sub-sectors. Following the Act, an agricultural Board was formed for each of the sub-sectors to regulate the industry, carry out research, development and extension work, and administer specialized licenses, among other functions  | Positive         | These laws and the sub-sector boards have been created in the wake of de-regulation of the agricultural export sector, to foster healthy competition, price deregulation and privatization of parastatals. Although the legal changes offer, in principle, opportunities for investors, it remains to be seen if the agricultural sector fares better under these conditions |
| Licenses for import/export of live animals and animal products; licenses for import/export of hides and skins; permits for import of meat, milk and milk products | Ministry of Agriculture and Food Security   | Specialized licensing procedures apply to meat and dairy inspection and processing and livestock export          | Ministry of Agriculture and Food Security did not deliver food and dairy licenses. Meat and dairy businesses have had to register with the National Food Control Commission soon to be TFDA (Tanzania Food and Drug Agency). Livestock export licenses used to be administered by the Ministry of Agriculture, but are now issued by the Ministry of Water and Livestock Development | Correction       |  |
| Licensing categories  | MIT /ITS                                    | Three categories of businesses under schedules A, B, C   | Two categories of businesses under schedules A and B   | Positive         | The reduction in the number of business categories is a simplification.  |
| Livestock; export of hides and skins  | Ministry of Water and Livestock Development | none   | As from July 1 st. 2003, the GOT will charge a 15% export levy on the FOB value of hides and skins   | Negative         | This levy seems to be high and may discourage  |
| Minimum core capital requirement  | Bank of Tanzania                            | Bank: Tsh1 billion (US\$1.481 ,482) Non-bank financial institution: Tsh500 million (US\$740.741)                 | Commercial bank: Tsh5 billion (\$4.8 million). Non-bank foreign investors financial institution: Tsh500 million (\$481,000). Regional and community bank: Tsh 50-200 million   |                  | Changes in banking laws in early 2003  |
| Mining  | Ministry of Energy and Minerals             | "Seven member Mineral Advisory Board" receives applications and is implied to have regulatory/approval authority | Ministry officials as well as the regulations state that this committee (not board) plays an advisory role to the minister, who still is the one to approve licenses.  | Correction       |  |

| Topic  | Institution                                    | Tanzania Investor Roadmap 2 (1/1999)  | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change | Comment  |
|--|--|---|--|------------------|--|
| Mining   | Ministry of Energy and Minerals                | Class A license requires an environmental impact assessment (EIA).  | Class B licenses require an EIA  | Correction       |  |
| Mining   | Ministry of Energy and Minerals                | The document implies one must get a reconnaissance license, then a prospecting license and finally a mining license.  | A company may start at any place in the process if it is sure of its claim   | Correction       |  |
| Mining   | Ministry of Energy and Minerals                | The Mining Act recognized ancestral rights to some minerals   | The Mining Act was changed in 1998 and it no longer recognizes ancestral rights to minerals.   | Correction       |  |
| Taxes: less local taxes                            | Local Governments                              |   | Reduction of the number of local taxes   | Positive         | Passed in August 2003 but unevenly applied                                       |
| Taxes: provisional taxation of a starting business | TRA  | Provisional taxation before new business can get licensed   | Practice was abolished for non corporate businesses in July 2002. It did not apply to corporate businesses                                     | Positive         |  |
| Taxes: provisional taxation of a starting business | TRA  | TRA assessed provisional tax on sole proprietorships and partnerships even before they start operations   | After 1 July 2002 the first provisional taxation starts 3 months or 12 months after issuance of business license, depending on annual turnover | Positive         | No business should pay taxes on unearned income                                  |
| Taxes: User friendliness                           | TRA  | Tax agents were abusive and arrogant  | Staff has been retrained for better customer service   | Positive         | Agents more readily accept to listen to taxpayers                                |
| Tourism  | MNRT, Division of Tourism                      | Two major laws ruled the sector, The Hotels Act of 1963 and the Tourist Agency licensing Act of 1969, plus the Tourist Agents Licensing Regulations of 1998 | The government is currently reviewing the two laws to combine them into one act in 2004  | Positive         | Cooperation of the Division with the private sector augurs a constructive reform |
| Tourism  | MNRT, Division of Tourism                      | Varying times for issuance of licenses  | All licenses must be issued within 14 days per the Client Services Charter.  | Positive         |  |
| Transportation                                     | Ministry of Communications and Transport, CTIA | Licensing for commercial and passenger vehicles is governed by the Transport licensing Act of 1973 and the Road Traffic Act of 1973.                        | A new National Transport Policy was issued in April 2003, which will invariably mean some changes for licensing procedures                     |                  |  |
| Utilities  | EWURA  | No mention (Previous regulators included the Ministry of Water and livestock Development, Ministry of Finance, and Water Boards)                            | A new regulatory authority was created in 2003 to oversee all privatized utility service providers in Tanzania.                                | Unknown          | Too new to assess  |
| Utilities: electricity                             | TANESCO  | 1996-1999 load shedding occurred a few hours per week   | TANESCO claims that all load shedding has disappeared, except for cases of equipment failure or drought  | Positive         | More constant electric supply to the city  |

| Topic                     | Institution | Tanzania Investor Roadmap 2 (1/1999)  | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change    | Comment  |
|---------------------------|-------------|---|--|---------------------|--|
| Utilities: electricity    | TANESCO     | After installation, the customer must complete an installation completion card, and an agreement card/form in order to obtain a meter and begin the electricity supply.   | There is only one form to be filled for all installations  | Positive            | Eases application process  |
| Utilities: electricity    | TANESCO     | Customers must obtain an installation card, inspection certificate and agreement card/form prior to beginning installations.  | There is only one form to be filled for all installations  | Positive            | Eases application process  |
| Utilities: electricity    | TANESCO     | Form A and Form B versions of the 'Preliminary Application Form for Power Supply' apply to different customers  | There is only one form to be filled by all customers   | Positive            | This eases the application process from the customer's point of view.  |
| Utilities: electricity    | TANESCO     | It took 6 weeks on average to connect a property with electricity.  | It now takes 20-45 days on average (2-6 weeks).  | Positive            | The average time taken to install an electricity connection has gone down  |
| Utilities: electricity    | TANESCO     | Rates had increased by 23-44% for Tariff 1, 23% for Tariff 2, 32% for Tariff 3; 31% for Tariff 4 (public lighting) and 19% for Tariff 5 (Zanzibar).   | Tariff 1 rates have increased by 7.9% for consumption rates below 100 kWh, but increased by approximately 7.8% for consumption rates above 100 kWh. Tariff 2 and tariff 3 rates have decreased by 16.8% and 17.7% respectively, while tariff 4 rates have increased by 295.25%. Service charges have also increased, by approximately 30%. | Neutral to negative | The Dar es Salaam electricity rates have not increased or decreased dramatically, so I would suggest the change is neutral. However, the increase for Zanzibar is so dramatic that it has had a negative response. To date, Zanzibar refuses to accept these new tariff rates introduced in 2002). |
| Utilities: electricity    | TANESCO     | While TANESCO is sole supplier of electricity, GOT allows the private sector to generate power and sell it through TANESCO distribution channels. Up until Jan 1999, however, no private companies had been involved. | Since 1999, a private company (Independent Power Tanzania Ltd. (or IPTI) has been producing diesel powered electricity and selling it to TANESCO in times of need. TANESCO resells the electricity to the public at a lower (subsidized) rate.   | Positive            | IPTI gives TANESCO greater flexibility, allowing it to supply electricity when there would otherwise be power failures   |
| Utilities: Postal service | TPC         | Fax services through TPC non existent   | National and international fax services offered  | Positive            |  |
| Utilities: postal service | TPC         | Information Technology non existent (no mention)  | IT introduced for package 'trace and track' (EMS), money transfers within Tanzania and national and international fax services, among others.  | Positive            | More reliable and efficient service  |

| Topic                        | Institution | Tanzania Investor Roadmap 2 (1/1999)   | Tanzania Investor Roadmap 3 (9/2003)   | Nature of Change | Comment   |
|------------------------------|-------------|--|--|------------------|---|
| Utilities: postal service    | TPC         | Money transfer services within Tanzania through TPC non existent   | Money transfer services offered for within Tanzania  | Positive         |   |
| Utilities: postal service    | TPC         | PostGiro services non existent (no mention)  | PostGiro services introduced to facilitate payment of bills, pensions, company dividends. etc.   | Positive         | Gives companies more options for distribution of payments   |
| Utilities: telecommunication | TTCL        | Business persons are given priority status for connection of telephone lines                                   | TTCL has changed its policy key customer status is designated only to customers whose establishments are of political or other importance (e.g. embassies, hospitals) or businesses which are likely to represent a revenue of Tsh500 000 per month or more for TTCL | Negative         | Not all business persons are guaranteed faster service at TTCL. However, services have become more efficient and on average a business will not have to wait more than 14 days for a phone line |
| Utilities: telecommunication | TTCL        | Cost of calls to other countries was US\$ 3.2 per min full rate and 2.6 economy rate                           | Cost of calls to all other countries is now US\$ 1.70 per min at any time of day   | Positive         | The cost of international calls has gone down   |
| Utilities: telecommunication | TTCL        | Cost of calls to COMESA countries was 1.8 US \$ per minute full rate, and 1.4 economy rate                     | Cost of calls to COMESA countries is now US\$ 1.30 per min at any time of day  | Positive         | The cost of international calls has gone down   |
| Utilities: telecommunication | TTCL        | Cost of calls to non-COMESA countries in Africa was US\$2.4 per minute full rate, and 1.9 economy rate         | Cost of calls to non-COMESA countries is now US\$ 1.50 per min at any time of day  | Positive         | The cost of international calls has gone down   |
| Utilities: telecommunication | TTCL        | Cost of local calls was Tsh 21 per minute an increase of 31% since 1996  | Cost of local calls is 39 Tsh per minute, an increase of 85.7% since 1999  | Negative         | Prices for local calls have gone up substantially   |
| Utilities: telecommunication | TTCL        | Dedicated internet connection cost was US \$ 7,000   | Installation charge US \$ 1,200; monthly rent 432 US \$ (rates VAT exclusive)  | Positive         | Costs have gone down  |
| Utilities: telecommunication | TTCL        | Duration of economy rate was between 6pm and 6am   | Economy rate lasts one more hour, from 6pm to 7am.   | Positive         | Cheaper phone calling possible early in the morning   |
| Utilities: telecommunication | TTCL        | No mention (No computer input)   | Data input made more efficient with computerized SOBS(Service Order and Billing System) data input system.   | Positive         | Service efficiency has increased  |
| Utilities: telecommunication | TTCL        | No special rates for calls to Kenya and Uganda   | Special rates have been introduced for calls made to Kenya and Uganda (less than COMESA rates)   | Positive         | Cheaper international phone calling within the region   |
| Utilities: telecommunication | TTCL        | Time taken to connect a phone line was 1 month   | Maximum time taken is 14 days, average 10 days, minimum 3 days   | Positive         | Service efficiency has increased  |
| Utilities: water/sewerage    | DAWASA      | Payments for sewerage & water services were made to 2 separate agencies, NUWA & local district or municipality | Both payments are made at the same time. Sewerage services are charged at 30% of water rates   | Positive         | More convenient to the customer   |

| <b>Topic</b>                 | <b>Institution</b>            | <b>Tanzania Investor Roadmap 2<br/>(1/1999)</b>   | <b>Tanzania Investor Roadmap 3<br/>(9/2003)</b>  | <b>Nature of<br/>Change</b> | <b>Comment</b>   |
|------------------------------|-------------------------------|---|--|-----------------------------|--|
| Utilities:<br>water/sewerage | DAWASA                        | NUWA used to be responsible for buying all materials necessary for installing a water connection to a property                      | Under DAWASA, customer is responsible for purchasing all necessary materials for a water or sewerage installation    | Positive & negative         | Customer can choose optimal materials. But some customers can buy cheap/inadequate parts that may increase leakage in system   |
| Utilities:<br>water/sewerage | DAWASA                        | NUWA was agency responsible for water supply installations in Dar. Sewerage installations were the responsibility of local councils | DAWASA is now the agency responsible for water and sewerage supply installations in Dar                              | Positive                    | More efficient and less conflictive for customer to deal with a single agency  |
| Utilities:<br>water/sewerage | DAWASA                        | Water tariffs (see 1999 Roadmap).   | Water tariffs have gone up slightly, as from 2002 (see 2003 Roadmap)   | Positive                    | The increase was to be expected and is only slight   |
| Utilities:<br>water/sewerage | DAWASA-City<br>Water Services | No privatization of services mentioned  | As of July 2003, DAWASA outsources service provision to City Water Services, a private UK/German /Tanzanian operator | Unknown                     | \$160 million capital investment funding by World Bank, City Water, European Investment Bank and African Development Bank to repair, upgrade and expand water/sewerage service |

**Tanzania Investors Roadmap, 3<sup>rd</sup> Edition: Current Issues and Recommendations**

|   | <b>Section in the report</b> | <b>Topic</b>          | <b>Subtopic</b>  | <b>GOT Institution(s) Concerned</b> | <b>Issue</b>  | <b>Recommendations</b>   |
|---|------------------------------|-----------------------|--|-------------------------------------|---|--|
| 1 | 2                            | Investment incentives | Conflict between long- term and short-term policy objectives | MF, TIC, TRA                        | Raising tax collection levels is a consuming short-term objective that hinders long-term economic growth because investment incentives reduce short-term tax collection       | Compensating for the economy's weaknesses with incentives to businesses has to remain a top objective  |
| 2 | 2                            | TIC                   | TIC and the Small Investor                                   | TIC                                 | TIC is too understaffed to fully execute its mandate to assist all investors  | TIC should advertise itself to smaller investors after it has demonstrated that it has mastered the first phase: to be an effective facilitator for large investors  |
| 3 | 3.1.5                        | BRELA                 | Slow Progress at BRELA: archiving                            | MIT, BRELA                          | BRELA's computerization and information technology needs still remain unmet. Archiving deficiency gets worse as the amount of archives accumulate                             | Give BRELA more power to make managerial decisions   |
| 4 | 3.1.5                        | BRELA                 | Slow Progress at BRELA: lack of de-centralization            | MIT, BRELA                          | As BRELA is only located in Dar es Salaam, applications from the interior must travel to Dar for registration and payments of fees  | Give BRELA more power to make managerial decisions   |
| 5 | 3.2.4                        | TRA                   | Income Tax Act of 1973: tax credits instead of tax refunds   | TRA                                 | When TRA recognizes that a taxpayer overpaid his/her taxes, the amount overpaid is credited to the next year's tax bill rather than refunded.                                 | Though the Act gives TRA the prerogative to choose between credits and refunds, mandate TRA to not privilege its liquidity over that of businesses   |
| 6 | 3.2.4                        | TRA                   | Income Tax Act of 1973: interests on overpaid taxes          |                                     | Though the law requires TRA to pay interests on amount of overpaid taxes, private sector interviewees reported that this has not happened with them or any of their relations | Apply the law  |
| 7 | 3.2.4                        | TRA                   | Income Tax Act of 1973: narrow view of business expenditures | TRA                                 | Difficult for new businesses to have TRA accept new types of business expenditures  | 1st recommendation: upgrade section 16 to help agents identify valid expenses. 2nd recommendation: prior to investing, new business owners should: 1) Read Section 16 of the Income Tax Act, which specifies allowable expenses; 2) Read Section 17, which specifies unallowable expenses; 3) Read schedule 2, which specifies allowable investment deductions; 4) Discuss expenses with TRA, if planned expenditure does not fit the above parts of the Act |

|    | Section in the report | Topic                     | Subtopic  | GOT Institution(s) Concerned                          | Issue  | Recommendations   |
|----|-----------------------|---------------------------|---|---|--|---|
| 8  | 3.2.4                 | TRA                       | VAT   | TRA   | VAT refunds are very slow and tend to take the form of a credit on next period's taxes rather than a cash refund   | Mandate TRA to not privilege its liquidity over that of businesses  |
| 9  | 3.3.2                 | General business license  | Monitoring function of the general business license   | MIT, local Governments, BRELA                         | The monitoring function of general business licenses is not backed by computer tracking or any good manual tracking system: therefore it does not serve an effective monitoring function   | License reform. One element of the reform should be to centralize the tracking of information collected by BRELA, MIT, and local governments. Tracking should be computerized                                     |
| 10 | 3.3.2                 | General business license  | Monitoring function of the general business license   | MIT, local Governments, BRELA, specialized ministries | Duplication of monitoring functions supposedly achieved by BRELA, MIT/local governments, specialized ministries and the Industrial Licensing Board   | License reform to eliminate cumulation of monitoring functions served by licenses   |
| 11 | 3.3.2                 | General business license  | Taxation function of the general business license     | MIT/local governments                                 | License fees are calibrated on revenues of economic activities to which they apply, and are therefore a crude form of income tax that duplicates the income tax or the service levy(local governments)                             | License reform to eliminate cumulation of licenses and other forms of taxation  |
| 12 | 3.3.2                 | General business license  | Discrimination against foreigners                     | MIT, local governments                                | Foreign businesses generally pay much more in licensing fees than local firms  | Eliminate this discrimination and rely on the business income tax to reflect the supposedly higher efficiency of foreign firms  |
| 13 | 3.4.3                 | Local government taxation | Rationalization of central and local government taxes | MF, MRALG   | The 2003 proposal to eliminate nuisance taxes was an attempt to reduce the accumulation of national and local taxation. It is not clear that this reform is being implemented systematically since some districts do not follow it | Rationalization of taxes has to be planned more carefully to take into account its impact on local government resources (the proposed 2003 reform left some districts unable to meet their financial commitments) |
| 14 | 3.4.3                 | Local government taxation | Liquor license  | Local governments                                     | Liquor license is valid for six months only and its renewal is cumbersome; by the time it is obtained, it is almost time to renew it again   | Authorities should examine whether there is an intrinsic reason for the liquor license to expire more frequently than other licenses  |

|    | Section in the report | Topic            | Subtopic  | GOT Institution(s) Concerned | Issue  | Recommendations   |
|----|-----------------------|------------------|---|------------------------------|--|---|
| 15 | 3.5                   | Labor laws       | Unavailability of updated labor laws                        | Ministry of Labour           | Reprints of employment laws available from GOT bookshops do not have the sections that have been amended over the years. Therefore reprints of the laws, available at the Government books hop, can be misleading  | Updates of the laws should be integrated to the original texts. The Ministry of Labour is currently preparing an overhaul of the laws in plain English  |
| 16 | 3.5                   | Labor laws       | Dismissal of employees affected by institutional weaknesses | Ministry of Labour           | Ministry of Labour and the judiciary suffer from institutional weaknesses that lengthen the dismissal process. The growing private sector creates more labor disputes while the number of labor inspectors handling the caseload is decreasing due to retirement and an increased rate of death. Low salaries of Labour staff and the judiciary have led to low morale | The staff of Ministry of Labour and the judiciary has to be reinvigorated with higher salaries and increased personnel  |
| 17 | 3.6                   | Social security  | Monthly contributions                                       | NSSF                         | Contributions to NSSF are expensive. High premium may be due to difficulties of conducting accurate risk analysis. Two factors mitigate against precise analysis. 1. Actuaries are needed to help assess risk, yet they are practically inexistent in TZ. 2. The country also lacks detailed statistical data required for the actuarial assessment of risk            | Actuarial review of NSSF to reassess Contributions  |
| 18 | 3.6                   | Social security  | Monopoly Status and the Expensive NSSF Contributions        | NSSF                         | Another reason for high NSSF premiums is the mandatory nature of contributions, making NSSF a monopoly for most social subscribers   | Introducing competition with private providers in this market may not be the solution in the long run, because the reliability of private providers cannot be taken for granted. The alternative is to mandate transparency of operations, subject to external audits and public scrutiny |
| 19 | 3.7.1                 | Utilities: water | Water supply capacity in Dar es Salaam and Coast region     | DAWASA, CWS                  | Problems with water supply can be attributed to: 1. weather (prolonged draughts) 2. lack & deficiency of Infrastructure 3. leakages 4. theft 5. institutional weakness   | Outsourcing the operations of DAWASA to a capable private contractor is the next logical step (City Water was contracted to operate infrastructure on 1 August 2003)  |

|    | Section in the report | Topic                     | Subtopic                          | GOT Institution(s) Concerned                 | Issue   | Recommendations   |
|----|-----------------------|---------------------------|-----------------------------------|--|---|---|
| 20 | 3.7.1                 | Utilities: water          | Lack of sewerage in Dar es Salaam | DAWASA, CWS, Ministry of Livestock and Water | Sewerage installation in Dar es Salaam is estimated at 10% of what it should be. The city operates mostly with septic tanks and pit latrines that coexist with wells and bore holes. This coexistence and its implications are not supervised. Drawing water from bore holes can also cause land to cave in | Since DAWASA and the Ministry of Livestock and Water are legally responsible for a healthy water supply, it is their duty to address this problem   |
| 21 | 3.7                   | Utilities: water          | Water connections                 | DAWASA, CWS                                  | Customers have been responsible for buying connection materials, leading to a variance of materials quality and to haggling over the retainer fee (a % of installation costs)   | The water utility operator (now CWS) has to take this process into its own hands, furnishing standard equipment to standardize quality of installations and reduce leaks (there are indications that CWS is moving in this direction) |
| 22 | 3.7.2                 | Utilities: electric power | Supply capacity                   | TANESCO                                      | Power cuts and voltage fluctuations are quite frequent  |   |
| 23 | 3.7.2                 | Utilities: electric power | Delays to install new connections | TANESCO                                      | The time taken to install extended power connections is undesirably long  |   |
| 24 | 3.7.2                 | Utilities: electric power | Costs                             | TANESCO                                      | Electricity is costly in terms of high tariffs, damages inflicted to customers' equipment, and delays to fix problems   | Customers should claim damage costs thereby pressuring TANESCO to pay attention to the consequences of its actions  |
| 25 | 3.7.3                 | Telecommunications        | Costs                             | TTCL   | Telecommunication services in TZ are very expensive by international standards  |   |
| 26 | 3.7.3                 | Telecommunications        | Costs                             | TTCL   | Unreliable operation (lines are down often) and fraudulent calls made by pirating the lines   |   |
| 27 | 3.7.4                 | Postal Services           | Quality of service                | TPC  | Mail cannot be trusted to dispatch important documents safely   |   |
| 28 | 3.8                   | Environmental compliance  | Uneven treatment of businesses    | NEMC   | Complaint that some investors pollute With impunity while others are paying for EIAs  | Fair application of the rules   |
| 29 | 3.9.5                 | Import / export           | Coordination between agencies     | TIC, TRA                                     | Need to streamline the automatic approval of import duty exemptions for investors importing capital goods not listed in as such in the customs duties list  | Make economic growth incentives a real priority   |

|    | Section in the report | Topic           | Subtopic                                   | GOT Institution(s) Concerned | Issue   | Recommendations   |
|----|-----------------------|-----------------|--|------------------------------|---|---|
| 30 | 3.9.5                 | Import /export  | Multiple valuation of goods                | TRA, COTECNA, ICS            | Goods are valued twice or thrice by COTECNA, TRA, and ICS with the tendency for valuation to keep going up, which suggests that the valuations are not fair   | 1. Stakeholders suggest that effective punitive measures for fraudulent importers would be preferable to the current system, which penalizes all importers for the faults of a few 2. The rule should be one valuation, except for unusual cases: either COTECNA's valuations are trusted or the GOT picks a trusted valuer |
| 31 | 3.9.5                 | Import / export | Multiple valuation of goods                | TRA, COTECNA, ICS            | A well-know application of the above topic is the valuation of second-hand vehicles   | The rule should be one valuation, except for unusual cases: either COTECNA's valuations are trusted or the GOT picks a trusted valuer   |
| 32 | 3.9.5                 | Import / export | Delays                                     | TRA, COTECNA, ICS            | Delays continue to be a serious problem due. to procedural tediousness, multiple documentation, valuation disputes, the extent of physical inspections, delays by the shipping companies to send the manifest, ICS stamp on importers' files, disputes with TRA on appropriateness of zero rate duty on capital goods | The GOT already got tougher on this sector by administering a more rigorous admission test before delivering the clearing agent license   |
| 33 | 3.9.5                 | Import / export | Incompetence of some forwarders            | TRA                          | Some clearance companies had incompetent staff or obtained their licenses fraudulently  |   |
| 34 | 3.9.5                 | Import / export | Maintenance of the quality of export goods | TRA                          | Some agricultural goods are best packaged in the factory or warehouse to prevent breakage or spoiling during shipment: this calls for customs agents inspecting on the premises rather than in the port   |   |
| 35 | 3.9.5                 | Import / export | Bribes                                     | TRA                          | Almost all interviewees report that bribes are needed to speed up transactions  |   |

|    | Section in the report | Topic                 | Subtopic                                    | GOT Institution(s) Concerned                         | Issue   | Recommendations  |
|----|-----------------------|-----------------------|---|--|---|--|
| 36 | 3.9.5                 | Import / export       | Other issues                                | TRA  | 1. Documentation--with the exception of Entry Movement Sheet--must be freshly purchased. This reduces efficiency as forwarding agents cannot reproduce their own. Also, faxed copies of bills of lading and invoices should be accepted. And, the pay in slip is still redundant; 2) Gate security checks continue to be excessive; 3) limited opening hours of THA and customs. None of these agencies offer 24 hour services. Please refer to section 3.9 for a full list of issues   |  |
| 37 | 3.9.5                 | Import / export       | Costs of delays                             | TRA  | While all these factors cause delays, the merchandise is forced to stay in storage in the port past the first week of free storage. The cost of demurrage can quickly make a shipment become unprofitable   |  |
| 38 | 4.1                   | Immigration           | Class B visas                               | Department of Immigration (Ministry of Home Affairs) | 1) The list of forms required for Class A & B permits is still extensive; 2) The quota of five non-Tanzanian employees for investors has not been lifted for any industry except petroleum and mining; 3) The process for accepting or rejecting Class B permits is still obscure and unpredictable; 4) Delays are evident in Class B permit application process; 5) The Immigration Department does not consider only the Labour Commission's recommendation for approval of an applicant; it also seeks approval of professional associations | Second guessing the decision of employers as to whom to employ fails common business sense |
| 39 | 4.2                   | Repatriation of funds | Entrapment in an inefficient banking system | Bank of Tanzania                                     | Despite liberalization of foreign exchange regulations, Tanzanians are prohibited from owning overseas bank accounts. Customers disagree with BOT that a foreign account in TZ is equivalent to a foreign account overseas. Reasons include: 1. Local bank fees are very high. 2. Electronic banking is not possible here 3. Time taken to process transfers is greater 4. No internationally recognized credit card.   |  |

|    | <b>Section in the report</b> | <b>Topic</b>            | <b>Subtopic</b>   | <b>GOT Institution(s) Concerned</b>   | <b>Issue</b>   | <b>Recommendations</b>   |
|----|------------------------------|-------------------------|---|---------------------------------------|--|--|
| 40 | 5.1.6                        | Land                    | Land mapping  | Ministry of Land                      | Most of land mapping remains to be done  |  |
| 41 | 5.1.6                        | Land                    | Land Act of 1999  | Ministry of land                      | A cause of confusion regarding land matters is the opaque language used in the Act   | Major portions of the Land Act should be rewritten so that literate people can understand them without straining |
| 42 | 5.1.6                        | Land                    | Land Act of 1999  | Ministry of land, Ministry of Tourism | The 60-meter provision seems inconsistent with international standards and is not compatible with water-resort tourism   | This provision needs a review to harmonize it with the touristic objectives of Tanzania                          |
| 43 | 5.1.6                        | Land                    | Land Act of 1999  | Ministry of Land                      | The Act creates doubt regarding mortgages. The law reflects the ambiguities of lawmakers on foreclosure. This is why the Land Regulations of 2001 are mute on this part of the Land Act  | A consensus is needed on the role of land as security for mortgages  |
| 44 | 5.1.6                        | Land                    | Land Act of 1999  | Ministry of Land                      | Guidance given by the Act to the courts suggests a bias against lenders  | A consensus is needed on the role of land as security for mortgages  |
| 45 | 5.3.1                        | Agriculture             | Lack of a Centralized Source of Information             | Ministry of Agriculture               | It is difficult to obtain information from the Ministry of Agriculture regarding what licenses it administers, either directly through its various departments, or indirectly through agencies and boards. There is no public information desk or informational brochures on MAFS regulations. This makes it difficult for businesses and members of the public to know what legal requirements pertain to agricultural businesses | MAFS should issue informational brochures similar to those from TRA, TIC, NSSF                                   |
| 46 | 5.3.2                        | Livestock               | The new export Levy                                     | Ministry of Livestock                 | The new 15% levy on hides and skin exports is curious in light of the drive to promote exports   | Review of this levy  |
| 47 | 5.3.3                        | Food quality and safety | Loose control of district and municipal health officers | National Food Control Commission      | 1. NFCC has insufficient oversight of the administration of Premises Registration Certificates & Food Manufacturing Licenses by district and municipal health officers 2. Health officers often lack the motivation to carry out their duties for the Ministry of Health, duties for which they are inadequately paid and trained for  | Work force restructuration and better pay  |

|    | Section in the report | Topic                   | Subtopic  | GOT Institution(s) Concerned              | Issue  | Recommendations   |
|----|-----------------------|-------------------------|---|---|--|---|
| 48 | 5.3.3                 | Food quality and safety | Poor implementation                                     | National Food Control Commission          | As a result of the above two issues: 1.Food Manufacturing Licenses are often delayed or abandoned halfway through the process 2. It is difficult for NFCC to control fees charged by local officers, which opens the way for corruption 3. Difficult for NFCC to enforce the operational requirements concomitant with its licenses  | Work force restructuring and better pay   |
| 49 | 5.3.3                 | Food quality and safety | Poor implementation: delays                             | National Food Control Commission          | 1. Delays in obtaining registration certificate for premises where food is stored, sold or manufactured are substantial. Time required to send documents between the district council and the NFCC in Oar accounts for those delays 2. Delays in acquiring licenses for manufacturing food is most substantial. Potential causes - i) Delays in the transportation of food samples and forms to and from the NFCC ii) 3-month gaps between NFCC meetings Hi) Food samples waiting to be analyzed at the Chief Government Chemist Lab, and iv) Delays in transfer of analysis reports to district councils; 3. Line-up at the Lab also causes delays for import product registration & export product health certificates | Work force restructuring and better pay. Administrative reform                                |
| 50 | 5.4                   | Product Standards       | Duplication of mandates                                 | NFCC.TBS                                  | MoU between TBS and Ministry of Health's National Food Control Commission is not widely known and also we are not convinced that duplication has ended   | Food control should be province of NFCC (soon to be TFDA)                                     |
| 51 | 5.6                   | Mining                  | Promotion of in-country mineral processing              | Ministry of Energy and Minerals, MOF      | Incentives are currently for mining, not for processing  | Incentives for processing minerals  |
| 52 | 5.7                   | Tourism                 | Discrimination between national and foreigner operators | Ministry of Natural Resources and Tourism | Some activities like for example travel agencies and car rental firms require 100% Tanzanian ownership and elsewhere, the license fees are much higher for foreigners  | If foreign operators are more profitable, let the corporate income tax apply to their profits |

|    | Section in the report | Topic                  | Subtopic  | GOT Institution(s) Concerned              | Issue  | Recommendations   |
|----|-----------------------|------------------------|---|---|--|---|
| 53 | 5.8                   | Fisheries              | Fee Discrimination Against Foreign Investors    | Ministry of Natural Resources and Tourism | Fees for Tanzanian companies are lower in every case, though the GOT is trying to promote joint ventures   | If foreign operators are more profitable, let the corporate income tax apply to their profits   |
| 54 | 5.9                   | Industrial License     | Nuisance tax                                    | MIT, BRELA, MF, TRA                       | The Industrial License and the Certificate of Industrial Registration are "overkills"; they serve no real purpose other than to raise revenue  | Abolish the Industrial License and the Certificate of Industrial Registration because they are nuisance taxes and a waste of time   |
| 55 | 5.10                  | Labor safety           | Inspections                                     | OSHA                                      | The new law of 2003 expanded the scope of OSHA from factories inspection to workplace inspection, where "workplace" was given a generic and broad interpretation   | Reduce the new scope to a manageable universe of firms. Otherwise, due to lack of material and human resources OSHA will be prone to arbitrary and spotty enforcement and will be criticized for it   |
| 56 | 5.11                  | Financial institutions | Conflicting reporting requirements on bad debts | MF, TRA, BOT                              | The treatment of bad and doubtful debts runs into a conflict with TRA. Per conventional accounting practices, provisions for losses are deductible from revenue, reducing the corporate income tax due. However, TRA does not recognize such losses until a court validates the defaulter's incapacity to repay the loan. TRA's approach would recognize the loss much later than the normal banking procedure | Accounting practice has the wisdom of not misleading readers of financial statements into thinking that the financial institution is more profitable than it is. Accounting norms should take precedence of TRA's drive for increasing tax collection |
| 57 | 5.11                  | Financial Institutions | The Use of Land as Collateral                   | MF, Ministry of Land                      | Currently, there is no regulatory framework for foreclosure on land when default occurs  | Same as recommendation under the Land Act: lawmakers and GOT should come to a consensus on foreclosure  |
| 58 | 5.11                  | Financial institutions | Bureaux de change and banks                     | BOT                                       | There seems to be an attempt by banks to squeeze bureau de change out of business through unfair practices   | BOT should review this issue in light of fair competitive practices   |

|    | Section in the report | Topic                   | Subtopic                             | GOT Institution(s) Concerned | Issue   | Recommendations   |
|----|-----------------------|-------------------------|--------------------------------------|------------------------------|---|---|
| 59 | 5.14                  | Export Processing Zones | Threat to existing exporters         | MIT, MF, TRA, NDC            | Though not a part of current EPZ law, the actual EPZ policy does not allow existing exporting businesses to access EPZ-operator status. Because of lower costs due to tax advantages, a new EPZ operator competing with these businesses would drive them out of business. In addition to being unfair, this would destroy intangible assets (e.g., experience of local markets) and would be counterproductive to the desired objective (maintaining the tax base) since the existing exporters would stop operating | Promote exports through EPZs in an even-handed fashion  |
| 60 | 5.14                  | Export Processing Zones | Discretion of NDC                    | NDC, MIT, MF                 | Too much discretion seems to be given to the regulatory authorities to forge deals. Without more structured management of this discretion, the EPZ operation may soon be criticized for uneven and non-transparent treatment of EPZ candidates and operators.   | While flexibility is needed to solve particular cases, current decision-making arrangements seem too loose  |
| 61 | 5.14                  | Export Processing Zones | Second-guessing employers' decisions | NOC, Ministry of labour      | NOC and the Ministry of labour reserve the right to amend the EPZ investor's choice of who to hire if the future employee is an expatriate  | Authorities should not distort private sector employment decisions when the employer has a comparative advantage in the matter  |
| 62 | 6                     | Taxation                | Cumulative taxation                  | GOT-wide                     | The accumulation of licenses, levies, duties, taxes, etc., puncture and deflate profit, a disincentive for businesses   | Streamlining the way GOT draws resources from the economy. Reform should reduce the intake points; and it should not push the brake(i.e. overtax) where acceleration (i.e. incentives) is needed and vice versa   |
| 63 | 6                     | Taxation                | Cumulative taxation                  | GOT-wide                     | The various outflows to the GOT from the private sector are a transfer of resources from the more productive sector of the economy to the less productive sector of the economy   | Review of public finances. Reasonable public expenditures are the first step in serious tax reform. Taxpayers anywhere comply more easily when they perceive that their tax money is spent to their satisfaction. With globalization of competition, truly competitive players control internal costs |

|    | Section in the report | Topic             | Subtopic  | GOT Institution(s) Concerned | Issue  | Recommendations  |
|----|-----------------------|-------------------|---|------------------------------|--|--|
| 64 | 6                     | Regulations       | Compliance time                                 | GOT-wide                     | A relatively hidden burden: time wasted in complying with prolific regulations. To investors, compliance constitutes significant transaction costs. On the GOT side, the creation and processing of the rules/forms to comply with is often economically empty   | Streamline regulations   |
| 65 | 6                     | Regulations       | Compliance time                                 | GOT-wide                     | Larger businesses can absorb compliance costs better than small firms. The smaller the firm the harder it is for it to legally comply, therefore the more pressure to either not comply or to close down   | Streamline regulations   |
| 66 | 6                     | Economic policy   | Trade-off between short and long term           | GOT-wide                     | Incentives programs are steadily scuttled as shown by the reduced attractiveness of IPC and TIC Certificate of Incentives. Will EPZ incentives be next?  | Give priority to the creation of jobs and economic activities  |
| 67 | 6                     | Economic policy   | Taxation approach                               | TRA                          | The most profitable (efficient) firms and those that keep the most transparent books attract tax collectors most; so is the case for foreign firms, according to private sector interviewees   | Though convenient for meeting collection targets in the short term, harassing the best enterprises is counterproductive in the long term: it is a disincentive to them (their numbers will dwindle) and to those that would imitate them |
| 68 | 6                     | Economic policy   | Discrimination between nationals and foreigners | GOT-wide                     | Costlier requirements for non-nationals contribute to dissuade foreigners from coming into an environment already lagging in competitiveness. They do the opposite of protecting employment; in the long run, they mean less access to opportunities for Tanzanians. Higher fees and other discriminatory measures increase GOT revenues at the expense of a long-term economic growth | We recommend the abolishment of this discriminatory practice. Should the foreign investor earn more, as presumed, the corporate income tax will be the proper vehicle for GOT to partake of the foreign firm's prosperity.               |
| 69 | 6                     | Economic agencies | Give Executive agencies more power              | GOT-wide                     | Most executive agencies are actually executively impotent. Parent ministries still control the executive agencies under them. In the case of BRELA, its parent Ministry of Industry and Trade does not allow significant independent decision making. Alleged gains in efficiency cannot be realized yet   | While it is difficult for the GOT to part with immediate revenue emanating from an executive agency, GOT should adhere to the own logic behind the creation of these agencies: to let the agencies be agile.                             |

|    | <b>Section in the report</b> | <b>Topic</b>           | <b>Subtopic</b>  | <b>GOT Institution(s) Concerned</b> | <b>Issue</b>  | <b>Recommendations</b>   |
|----|------------------------------|------------------------|--|-------------------------------------|---|--|
| 70 | 6                            | Imprecision in the law | How nationality of a company is defined                    | GOT-wide                            | The nationality of a corporation is defined differently by different laws. This breeds confusion. Consequences are financially important because the fees applying to foreign companies can be substantially higher than TZ companies   | Respect the universal concept of business corporation while preserving the intents of the law with additional clauses.   |
| 71 | 6                            | Language of the law    | Opaque language of many laws                               | GOT-wide                            | Some laws are difficult to understand, even by literal and well educated readers  | Laws must be precisely formulated, yet clearly written. To pursue without clarity is self-defeating. The example to follow is the employment laws: it is written in plain English.   |
| 72 | 6                            | Awareness of the law   | Posting on the internet                                    | GOT-wide                            | We have found widespread ignorance or misunderstanding of the law. The GOT bookshop is not well stocked. Most laws are out-of-print and unavailable there.  | Post laws on the internet to increase access. Since the original texts are drafted with word processors, it should not be either difficult or costly to centralize the electronic copies on a public Web site in read-only form. |
| 73 | 6                            | Policy                 | Lack of material means in some ministries and low salaries | GOT-wide                            | One hindrance to information flow is that ministries often do not have the means to keep sufficient photocopies of regulations for distribution to inquiring visitors. Salaries have been eroded by inflation; they are low enough that employees are distracted by outside opportunities to earn supplemental income. These factors affect performance of some ministries that we have visited | Restructure personnel and equip the competent staff.   |

|    | Section in the report | Topic                             | Subtopic                           | GOT Institution(s) Concerned | Issue  | Recommendations  |
|----|-----------------------|-----------------------------------|------------------------------------|------------------------------|--|--|
| 74 | 6                     | Future Tanzania Investor Roadmaps | TIC & relevant ministries/agencies |                              | Three positive developments since the last 2 Roadmaps may require a re-examination of the need for future Roadmaps: TIC's Business Guide, TIC's much improved facilitation services, and the increasing policy dialogue between private and public sectors | TIC's Business Guide is of uneven quality: some descriptions are quite useful; others are so perfunctory that they are practically useless. We recommend that each ministry or agency involved in investment regulations write a primer on its regulatory area. TIC would collect all such primers and post them on its Web site. With each change in regulations, the relevant GOT institution would update its primer and resubmit to TIC to update the Web site. The content of the site would constitute the material for updating the Business Guide every time TIC wants to re-issue the Guide. The improved Business Guide would make the description of procedures redundant in future Roadmaps. Future Roadmaps could then improve policy dialogue by concentrating on analysis |

## **ANNEX 2**

# **CENTRAL GOVERNMENT TAXATION AT A GLANCE**

(Reproduction of TRA leaflet)

## (A) DIRECT TAX

## RATES

| SN | PARTICULARS  | RESIDENT | NONRESIDENT  |
|----|--|----------|--|
| 1. | Corporate Tax  | 30%      | 30%  |
| 2. | Shipping Tax   |          | 30% based on 6.5 of the gross export value         |
| 3. | Administration Tax Rate  | 25%      | 25%  |
| 4. | Withholding Tax on:  |          |  |
|    | (i) Dividends including Branch Dividends)  | 10%      | 10%  |
|    | (ii) Dividends (DSE registered companies)  | 5%       | N/A  |
|    | (iii) Interest (Other than foreign loans)  | 15%      | 15%  |
|    | (iv) Interest on foreign loans   | Exempted | Exempted   |
|    | (v) Royalties  | N/A      | 20%  |
|    | Director's Fees (non fun time Directors)   | 10%      | 10%  |
|    | (vi) Management/ Professional fees   | N/A      | 20%  |
|    | (vii) Technical Services (Mining)  | N/A      | 3%   |
|    | (viii) Transport (not applicable to Taxpayer Identification Number (TIN) registered traders        | 4%       | 4% (applies to those with permanent establishment) |
|    | (ix) Rental Income (On excess of Shs. 500,000.00 p.a.)   | 15%      | N/A  |
|    | (x) Rent Premium or like consideration for occupation or. use of property                          | N/A      | 20%  |
|    | (xi) Goods and services (not applicable to Taxpayer Identification Number(TIN) registered traders) | 2%       | 2% (applies to those with permanent establishment) |
|    | (xii) Insurance Commission   | 7.5%     | N/A  |
|    | (xiii) Business Insurance Claim  | 30%      | N/A  |
|    | (xiv) Pension and Retirement Annuity   | N/A      | 15%  |
|    | (xv) Management fees (Mining)- when it does not exceed 2% of claimed deductions.                   | N/A      | 3%   |

(c) Due dates for payment of tax under PA Y.E. Scheme Within 7 days of the month following the month to which payment relates.

## 10. Skills and Development levy:

Rate is 6% of the monthly gross emoluments.

**Note:** The gross emoluments include wages, salary, leave pay, sick pay, repayment in lieu of leave, fees, commission, gratuity, bonus, any subsistence, traveling, entertainment or any other allowance in respect of employment or services rendered, except allowances which are solely for performance of the employee's job.

**Due date:** Within 7 days of the month following the month to which the payment relates.

## 11. Game of Chance Tax:

| Item No | Type of Game            | Gaming Tax Rates  |
|---------|-------------------------|---|
| 1       | Casino: (Dar es Salaam) | (a) Shs. 400,000/- per table per month<br>(b) Shs. 60,000/- per machine per month |
| 2       | Casino: (Other Regions) | (a) Shs. 200,000/- per table per month<br>(b) Shs. 30,000/- per machine per month |
| 3.      | Slot Machines           | Shs. 16,000/- per machine per month.  |
| 4.      | Private Lotteries       | 10 % of gross sales.  |

Due date and payment of Tax: On or before the seventh day of the month following the month to which payment relates.

## 12. Insurance Relief

The amount of relief is a monthly life insurance premium paid or Shs. 400/- whichever is the lesser amount.

## 13. Housing Allowance:

Housing allowance not exceeding 15%, of the basic salary is not taxable.

## 14. Wear and Tear and other capital deductions

(i) Wear and Tear

**Class I:** Earth Moving Equipment and other heavy machinery 37.5%

5. Capital Gain Tax: 10% of the gain. 6. Individual Income Tax

6. Individual Income Tax

Threshold per annum

| Income exceeding Shs.   | 600,000/-  |
|---|--|
| 7. Individual rates of Tax  |  |
| Monthly Income  | Tax Rate   |
| Where such income does not Exceed shs. 50,0001/-  | Nil  |
| Where such income exceeds Shs. 50,000/- but does not Exceed Shs. 180,000/-                        | 18.5% of the amount in excess of Shs. 50,000/-                   |
| Where such income exceeds Shs. 180,0001- but does not Exceed- Shs. 360,000/-                      | Shs. 24,050/- plus 20% of the amount in excess of Shs. 180,000/- |
| Where such income exceeds Shs. 360,000/- but does not Exceed shs. 540,000/-                       | Shs. 60,050/- plus 25% of the amount in Excess of shs. 360,000/- |
| Where such income exceeds Shs. 540,000/-  | Shs. 105,050 plus 30% of the amount in excess of Shs. 540,000/-  |
| 8. Individual Tax Rates for Small Traders   |  |
| Annual Turnover   | Income Tax Payable   |
| Up to Shs. 7,000,000.00   | Shs. 50,000.00   |
| Shs. 7,000,001.00 to Shs. 14,000,000.00   | Shs. 165,000.00  |
| Shs. 14,000,001.00 to Shs. 20,000,000.00  | Shs. 385,000.00  |
| 9. Submission of Returns and payment of Income Tax:   |  |
| (a) Provisional tax due dates for returns and payment of tax for accounts based on calendar year: |  |
| (i) On or before 31" March  |  |
| (ii) On or before 30 June   |  |
| (iii) On or before 30 September   |  |
| (iv) On or before 31" December  |  |
| • Payments for the other accounting dates are made at the end of every quarter.                   |  |
| • Depending on one's accounting date.   |  |
| (b) Final Returns and payment of tax:   |  |
| Within six months from the end of the accounting period.  |  |

|   |   |
|---|---|
| <b>Class II:</b> Other self propelling machinery and aircraft   | 25%   |
| <b>Class III:</b> Plant and other non self propelling machinery and ships                                 | 12.5%   |
| (ii) Farm Works   | 20%   |
| (iii) Hotels and Industrial buildings   | 5%  |
| (iv) Ships (first year)*  | 40%   |
| (v) Mining capital expenditure (first year)   | 100%  |
| (vi) Investment deduction (first year)  | 20%   |
| * First year the asset is first put into use  |   |
| Note: Capital expenditure deduction for the first year for all classes of assets is 50%                   |   |
| (B) INDIRECT TAXES  |   |
| 15. VALUE ADDED TAX (VAT)   |   |
| VAT Registration threshold  | Taxable turnover exceeding Shs. 20 million per annum  |
| VAT Rates:  |   |
| • Supply of taxable goods and services  | 20%   |
| • Importation of taxable goods and services   | 20%   |
| • Export of goods and services  | 0%  |
| • Supply to relieved persons  | 0%  |
| • The Government and its institutions are not relieved from VAT   |   |
| • Good and services under a technical aid or donor funded projects  |   |
| • Voluntary and charitable organizations under existing laws and special agreements are relieved from VAT |   |
| VAT Returns and Payments:   |   |
| • Local Supplies  | Last working day of the month following month of business   |
| • Imports   | At the time customs duty is due and payable in accordance with custom laws  |
| • VAT Refund  | Within 30 days after submission of an authorized auditor's certificate of genuineness at the end of the last six month period |

16. Stamp Duty:

Duty Rates:

(i) Composition Agreement' 12%

(ii) Rental Income 1.5%

(iii) Others 4%

(iv) legal and commercial instruments: The duty is chargeable at specific rates

E.g. A lease agreements rate is lower of 1% or Shs. 10 million.

- A trader with annual turnover exceeding Shs. 1 million must enter into composition agreement.

**Note: 1** Process from sale of agricultural produce are exempted from duty.

**Note: 2** Traders registered for VAT do not pay Stamp Duty

**Note: 3** School fees earned by Government and private owned schools, colleges and training institutions are exempted from stamp duty.

**Tax Returns and Payment:**

**Composition Agreement** - within 21 days following the month 01 business.

**Specific amount** - within 14 days of the month of business

**Stamp Duty on legal instruments** - within 30 days.

17. IMPORT DUTY

| SN   | TAX RATES | ITEMS  |
|------|-----------|--|
| i    | 0%        | Agricultural tractors, inputs for Agriculture, fishing, livestock, pharmaceuticals and medicaments, motor vehicle in CKD form, Raw materials, capital goods, replacement parts, computers and Mobile phone handsets.                       |
| ii   | 10%       | Semi-processed inputs and industrial spare parts, kiln refractory bricks, kiln cooler, elbows, kiln compressor parts, kiln cobbler tub anchors for HS codes; 6902.10.00, 690220.00, 6902.90.00 except code 7304.90.00, and Mosquito Coils. |
| iii. | 15%       | Fully processed inputs and motor vehicle spare parts, lubricating greases, and Pen Nibs.   |
| iv.  | 25%       | Final Consumer goods.  |

23. Motor Vehicle Transfer Tax

|                            |               |
|----------------------------|---------------|
| Motor vehicle transfer fee | Shs. 50,000/- |
| Motor cycle transfer fee   | Shs. 15,000/- |
| Alteration fee             | Shs. 5,000/-  |

24. Motor Vehicle Driving License:

License fee is Shs. 10,000/- renewable every three years.

Provisional license fee Shs. 5,000/- renewable every three months.

**Pre-shipment Inspection on commercial imports**

With exception of zero rated raw materials, it is mandatory for all imports. Imports with FOB value 01 USD 5000 and above are subjected to PSI lee of 1.2%

**Duty drawback**

Import duty is refunded on imported inputs used for producing goods for export and goods sold to foreign institutions operating in Tanzania.

**Prohibited goods**

Narcotic drugs, tear gas substances, seditious, obscene materials or literature.

**Restricted goods**

Live animals, plants, firearms, ammunitions, etc.

\*These requires permit from relevant authorities.

**Import duty on temporary importation of hunting equipment and tools** is 5% per month up to the global rate,

**Imports from East African Community member States:** The duty rate is 20% or one fifth (1/5) of the global rate.

**Suspended duty on:**

Imported milk with exception of infant formula is 20%

Imported sugar is 20%

Imported cement is 40%

Imported motor vehicle and bicycle tires is 40%

Imported matches is Shs. 4000.= for 1000 matchboxes or 20%

Imported cigarettes is USD8 = hr 1000 sticks or USD4 = for a kilogram of filter.

Imported khanga and kenge is 35%

Imported jute bags is 40%

Imported fully refined edible oil is 10%

18. EXCISE DUTY

**Specific Rates on:** Wine, spirits, beer, salt drinks, cigarettes, tobacco and petroleum products.

**Ad-valorem rates are:** 5%, 10% and 30%

19. Fuel Levy: Shs. 90/- per litre of petrol or diesel

20. Airport Service Charges

|                      |              |
|----------------------|--------------|
| International travel | USD 30       |
| Local travel         | Shs. 5,000/- |

21. Port Service Charges

|                        |            |
|------------------------|------------|
| Resident Traveller     | Shs. 500/- |
| Non Resident Traveller | USD 5      |

22. Motor Vehicle Registration Tax:

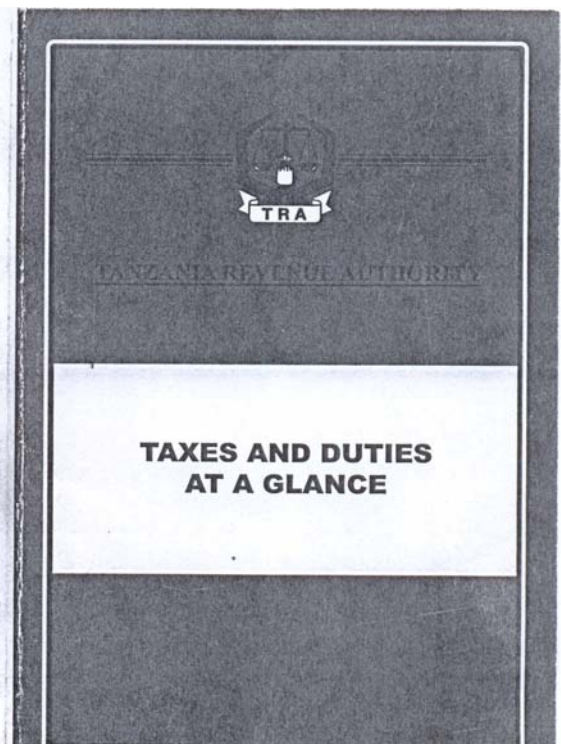
|                                |               |
|--------------------------------|---------------|
| Motor vehicle registration fee | Shs. 90,000/- |
| Motor cycle registration fee   | Shs. 27,000/- |
| Registration card              | Shs. 5,000/-  |

**Pay Taxes for National Development**

**Note:** This leaflet is not a substitute for the respective tax laws. The tax laws prevail in case of any inadvertent conflict.

**For more information please contact:**

The Director,  
Taxpayer Education Department,  
Tanzania Revenue Authority,  
P.O. Box 11491,  
Dar es Salaam.  
Telephone 022-2119343, 2119591-4,  
Fax: 022-2128593



## **ANNEX 3**

# **SCHEDULE OF GENERAL BUSINESS LICENSES**

1. Application form for Schedule A and Schedule B licenses (Form TFN 211)
2. Schedule of licenses (integration of the 2001 “First schedule” and its 2002 amendments)

## ANNEX 3 – First Document

1. Application form for Schedule A and Schedule B licenses  
(Form TFN 211)



JAMHURI YA MUUNGANO WA TANZANIA

**FOMU VA MAOMBI VA LESENI VA BIASHARA  
(BUSINESS LICENCE APPLICATION FORM)**

Imetolewa chini ya Kifungu cha **11** (1) cha Sheria ya: Leseni za Biashara Na. 25 ya 1972 - (Issued under section 11(1) of Business Licensing Act No. 25 of 1972).

- i. Jaza fomu mbili (2) kwa maombi ya leseni Kundi "A" na fomu moja (1) kwa Kundi B. Futa isiyohusika kila kwenye alama ya nyota (\*) (Fill in two (2) forms for licences in schedule "A" and one, (1) in schedule "B").
- ii. Maombi yanayorudiwa yapalekwe moja kwa moja kwa ofisa mtoaji leseni anayehusika kwa uamuzi baada ya kujazwa na mwombaji. (applications for renewal should be sent directly to licensing office)
- iii. Maombi mapya yanayopitia ngazi zote za mwanzo (Tazama kifungu (14) ni yale ya Kundi B pekee (Item No. 14(i) - (ii) applies to new licences in schedule "B" only).
- iv. Leseni itakayotolewa bila kukamilika ngazi zinazoihusu haitatambuliwa kuwa leseni halali. (A Licence issued without under going the prescribed procedure will be illegal).
- v. Mwombaji atakayetoa maelezo ya uongo atashitakiwa na/au ombi lake kukataliwa. (An applicant who gives false information may be sued or his application may be rejected).
- vi. Viwango vya ada za leseni vitarekebisha mara kwa mara kulingana na kifungu cha 6(2) cha Sheria Leseni za Biashara Na. 25 ya mwaka 1972. (Licence fees will be reviewed from time to time as per section 6(2) of act 25 of 1972).
- vii. Maombi ya leseni yasihusishwe na ulipaji wa michango au malipo mengineyo yoyote yasiyohusu shel hii, isipokuwa ada ya leseni ya biashara, faini au adhabu pale inapohusika chini ya sheria hii. (Collection of fees/contributions from applicant other than those prescribed in the schedule to Act 25 of 1972 and the current finance Act, are illegal).

1. Jina la Mwombaji (Taja kama ni Kampurn, jina la biashara -au mtubinafsi) (Name of applicant, Co; natural person).....
2. Namba ya Hati ya kuandikishwa (Reg./Cert of incop. No.).....  
tarehe ilipotolewa (Date of issue).....
3. Uraia wa mwenye biashara (mwenye hisa) (Shareholders/Citizenship).....
4. Anuani ya Posta (Postal address).....\*Mji/Kijiji (Town/Village)  
.....
5. Wilaya (District)..... Kata {Ward}.....  
Mtaa (Street) .....
6. Namba ya kiwanja cha biashara (Business Premises) Plot ..... Block.....  
(Nyumba Na.) House No: .....

7. Namba ya leseni iliyomalizika (iwapo ni ombi jipya andika (mpya) (No. of Previous license /state if new).....Tarehe ilipotolewa (Date of issue).....Tarehe ya mwisho kutumika (Expiry Date)..... Ada iliyolipwa (Fee paid).....

8. Namba ya Jalada la k'odi ya mapatona VAT/Sales Tax (Income Tax and VAT/Sales Tax file No).....

9. Jina la "Mkurugenzi au Meneja {Director's/Manager's name).....

10. Aina ya biashara inayoombwa (Line of business being applied for).....

(tazama makundi ya aina za biashara hvenye form hii) (see Business categories/lines in this form).

11. Ikiwa leseni inayoombwa ni kwa ajili ya tawi (branch) la biashara yako basi cleza: (State whether it is Branch/subsidiary Licence).

(i) Namba ya leseni yako Kuu (No. of Principal license).....

(ii) Ada iliyolipwa (Fee paid).....

12 Umewahi kuhukumiwa kwa kosa lolote la jinai katika miezi kumi na miwili iliyopita? Ndiyo/Hapana. Kama Ndiyo eleza kosa (Have you ever been convicted for any criminal offence for the last 12 months? Yes/No Explain if yes).....

**13. THIBITISHO WA MWOMBAJI: (CERTIFICATE OF APPLICANT):**

Ninathibitisha/Tunathibitisha kwamba yote yaliyoelezwa hapo juu ni ya kweli kama niuavyo/tujuavyo na niaminivyo/tuaminivyo. (I/We declare that the above information is correct to the best of my knowledge/our knowledge)

Tarehe ya kujaza Fomu (Date of application).....

Salini ya Mwombaji au Mkurugenzi h\ a niaba ya Kampuni iliyo "Limired" (Applicant/Director's Signature).....

Muhuri (Rubber Stamp).....

14. Maoni/Uamuzi kuhuu maombi (For official use at Village/Land/Health and Licensing Committee)

|  | Apewe/Asipewe | Maelezo | Tarehe | Sahihi/Mihuri |
|--|---------------|---------|--------|---------------|
| (i) Serekali ya Kijiji (maombi mapya) ya Vijijini Kundi B  |               |         |        |               |
| (ii) Afisa wa Afya (maombi yote mapya) ya Hoteli za kawaida, Vilabu vya pombe, utengenezaji/uuzaji vyakula na vinywaji |               |         |        |               |
| (iii) Afisa Biashara (maombi yote)   |               |         |        |               |
| (iv) Halmashauri ya Wilaya/Miji/Manispaa/Jiji na Wizara  |               |         |        |               |

15. Kwa rnatumizi ya ofisi tu (For official use).

Ada iliyolipwa Sh.....Namba ya Stakabadh.....  
ya tarehe ..... 20..... Income Tax No & VAT No. ....  
ya tarehe.....

.....  
*Sahihi na Mhuri wa Mpokeaji*

Namba ya Hati ya Kodi ya Mapato.....ya tarehe.....20.....

Sahihi namuhuri wa Idara ya Kodi ya Mapato.....

Namba ya Leseni.....ya tarehe .....20.....

**MAKUNDI YA AINA ZA BIASHARA (LINES OF BUSINESS)**  
**KUNDI (SCHEDULE) A**

Maombi yapelekwe Wizara ya Viwanda na Biashara (To be sent to Licencing Officer/Committee at the Ministry of Industry and Trade)

1. Wakala wa mali (Estate Agent, Estate Developer & property management)
2. Wakala wa shughuli za meli (Shipping Agency & Cargo Tallying)
3. Uendeshaji wa shughuli za meli (Shipping Business).
4. Commercial Traveller.
5. Wakala wa kupokea na usafirishaji mizigo (Clearing and Forwarding).
6. Bima (Insurance and Assurance, Insurance Broker and Stock Exchange Broker).
7. Hoteli za Kitalii (Tourist Hotels and Lodges).
8. Benki na Huduma za Fedha (Banking & Financial Institutions, Capital Market & Stock Exchange).
9. Usafirishaji wa abiria na mizigo kwa ndege (Transportation of Passengers or goods by air).
10. Huduma za Posta (Postal Services).
11. Usafirishaji abiria na mizigo kwa reli (Transportation of Passengers and goods by railway).
12. Huduma za simu, fax, telex, E-mail, Internet Services provider n.k. (Telecommunication services).
13. Cargo Valuation (Uthamini wa mizigo).
14. Bandari (Harbours and Cargo Handling).
15. Utengenezaji na Usambazaji Umeme (Electricity Production and Distribution)
16. Maduka ya kubadilisha fedha (Bureau de change).
17. Kupakia na kupakua mizigo melini (Stevedoring or Lighterage).
18. Wakala wa kusafirisha vifurushi na barua (Courier services and mail agent).
19. Vituo vya Radio na Television (Broadcasting & Television).
20. Ship Chandlers / Miscellaneous Port Services.
21. Usafirishaji wa mafuta mazito (Refining crude oil).
22. Uendeshaji biashara ya kamari (Casino, Slot Machines, Lotteries and Games and Night Clubs).
23. Uuzaji na usambazaji wa silaha na risasi (Dealers in Arms and ammunition)
24. Uuzaji na usambazaji wa baruti (Dealers in explosives).
25. Huduma ya hifadhi ya Jamii (Social Security provider).
26. Uuzaji bidhaa nje (Export).
27. Uchimbaji na Usambazaji Maji (Water Drilling and Supply).
28. Uuzaji wa vifaa vya utangazaji (Dealers in Broadcasting Apparatus).
29. Utengenezaji na uuzaji bilfuaa (Manufacturing & Selling).
30. Uwindaji Wanyama (Hunting)
31. Wakala wa ushuru (Commission Agent or Manufacturer's Representative).
32. Uagizaji wa bidhaa nje ya Nchi (Import and Selling)
33. Wakala wa shughuli za usafirishaji (Travel Agent)

## **KUNDI (SCHEDULE) B**

Maombi yapelekwe Halmashauri ya Wilaya/Mji/ManispaalJiji (To be sent to licensing officer of District, Town/Municipal or City Council)

1. Wakala wa Bima (Insurance Agent).
2. Mgahawa, Hotel za kawaida, nyumba za kulala wageni (Restaurants and Ordinary Hotels & Guest House).
3. Mnada (Auctioneer).
4. Kutembeza bidhaa (Itinerant trade).
5. Ununuzi na uuzaji magari (Buying and Selling Motor Vehicles).
6. Kampuni za Biashara za Mikoa (Regional Trading Companies).
7. Vyama vya Ushirika (Co-operative Societies).
8. Uuzaji Bidhaa jumla (Wholesale trade).
9. Ujenzi wa Kondrasi (Building Contractors).
10. Huduma au Ushauri wa Kitaalamu (Specified professionals).
11. Uchapishaji Vitabu na Magazeti (Printing and Publishing of Books and Newspapers).
12. Vipuri (Spareparts).
13. Udalali (Broker).
14. Usafirishaji wa Abiria Mijini (Transportation of Passengers within the City, Municipal and Township).
15. Viwanda Vidogo (Small Scale Manufacturing and Selling).
16. Simu za kwenye Vibanda (Attended Telephone Services).
17. Biashara yoyote ambayo haikutajwa na ambayo haina sura ya kitaifa au kimataifa na isiyoongozwa na sera. (Any other business which is not of National / International nature or governed / proceeded by policy).

### **MASHARTI YA KUOMBA LESENI ZA BIASHARA KWA MAKUNDI A NA B (APPLICATION REQUIREMENTS FOR BUSINESS LICENSE IN SCHEDULE A & B)**

1. Alete photocopy ya Certificate of Incorporation au Registration kama ni jina la biashara. (Attach photo copy of Certificate of incorporation (in case of a Company) or Certificate of Registration in case of Business Names).
2. Kama ni Kampuni, alete Memorandum, and Articles of Association ambazo zitaonyesha kuwa Kampuni imeruhusiwa kufanya biashara anayoiomba. (Photocopy of Memorandum and Articles of Association showing among other things that objects of the company allows it to do the business which is being applied).
3. Uraia. Alete photocopy ya passport ya Tanzania au cheti cha kuzaliwa (kama anacho) na kama mgeni alete Hati ya kuishi nchini daraja la "A" (Residence permit class "A") inayomruhusu kuwekeza katika biashara biyo. (Proof of Tanzania citizenship - Photocopy of passport, birth certificate or in case of non-citizens, Residence Permit Class "A" - showing the holder to be investor in that company/business).
4. Endapo wenye hisa wote wa kampuni wapo nje ya nchi itabidi maombi yaambatane na hati ya kiwakili (Powers of Attorney). In case the shareholders of the company are non-residents, Powers of Attorney to citizen/Residence should be submitted/attached)
5. Alete ushahidi wa maandishi kuwa ana mahali pa kufanyia biashara (business premises). (Proof by the applicant having a suitable business premises for the business applied. The following can be submitted as a proof, a copy of title deed, Tenancy agreement etc.)
6. Hati ya kuonyesha kuwa amelipa kodi za TRA (Business Licence Tax Clearance Certificates). (Proof of payment of Taxes under TRA - Business Licence Tax Clearance Certificates, - VAT/Stamp/Sales Tax Duty/Sales Tax/Income Tax Clearance Certificates)

### **MASHARTI YANAYOHUSU BIASHARA MAALUM (ADDITIONAL REQUIREMENTS FOR SPECIFIC CLASS OF BUSINESS)**

7. Leseni ya Wakala wa Forodha (Customs Agency) kwa biashara ya Clearing and Forwarding tu. (Customs Agency licence (CAL) for those applying for clearing and forwarding licences).
8. Tourist Agency licency (TALA) kwa biashara za, utalii tu mfano maboteli ya kitalii, Travel Agency (Wakala wa usafiri) Tour operators n.k. (Tourist Agency licence (TALA) - for those applying licences related to tourist promotions e.g. Tourists Hotels, Travel Agents, Tour operators, hunting etc.
9. Hati ya utalaam (Professional certificates) - kwa biashara zote za kitaalam - mfano leseni za kuendesha hospitali; zahanati, udakitari, sheria, ujenzi, uhandisi, urubani wa ndege, captain wa meli n.k. (Professional certificates/Authority for all professional businesses ego running hospitals, dispensaries; advocates, engineers, pilots, ship captains etc.).
10. Hati zinazoruhusu chombo kufanya kazi ya uchukuzi (Air Worthiness kwa ndege na Sea Worthiness kwa meli) (Certificate to authorize air craft to fly (Air Worthiness) or ship to sail (sea Worthiness)).

## ANNEX 3 – Second Document

2. Schedule of licenses (integration of the 2001 “First schedule” and its 2002 amendments

**Schedule of General Licenses, 2001 with 2002 Amendments**

| No | Business Category                                   | Description of Business<br>(Subcategories)  | Principal<br>License Fee | Subsidiary<br>License Fee | Currency<br>Unit |    |
|----|---|---|--------------------------|---------------------------|------------------|----|
|    |   |   |                          |                           | Tshs             | \$ |
| 1. | <b>Agency Businesses</b>                            | 1. Commission Agent   | 300,000                  | 200,000                   | X                |    |
|    |   | 2. Travel Agent   | 200,000                  | 200,000                   | X                |    |
|    |   | 3. Air Charter Agent  |                          |                           |                  |    |
|    |   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|    |   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|    |   | 4. Shipping Agent   |                          |                           |                  |    |
|    |   | Locally owned   | 1,000,000                | 400,000                   | X                |    |
|    |   | Foreign owned   | 10,000                   | 6,000                     |                  | X  |
|    |   | 5. Any Other Agent  |                          |                           |                  |    |
|    |   | Locally owned   | 200,000                  | 200,000                   | X                |    |
|    |   | Foreign owned   | 2,000                    | 1,000                     |                  | X  |
| 2. | <b>Broker Business</b>                              | 1. Insurance Broker   |                          |                           |                  |    |
|    |   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|    |   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|    |   | 2. Stock Exchange Broker  |                          |                           |                  |    |
|    |   | Locally owned   |                          |                           |                  |    |
|    |   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|    |   | 3. Shipping Broker  |                          |                           |                  |    |
|    |   | Locally owned   | 1,000,000                | 600,000                   | X                |    |
|    |   | Foreign owned   | 5,000                    | 3,000                     |                  | X  |
|    |   | 4. Trade Broker   | 400,000                  | 200,000                   | X                |    |
|    |   | 5. City Broker  |                          |                           |                  |    |
|    |   | City  | 400,000                  | 200,000                   | X                |    |
|    |   | Municipality  | 200,000                  | 100,000                   | X                |    |
|    |   | Town / district   | 150,000                  | 100,000                   | X                |    |
|    |   | Any other place   | 150,000                  | 100,000                   | X                |    |
| 3. | <b>Banking</b>                                      | 1. Banking Services   |                          |                           |                  |    |
|    |   | Locally owned   | 1,000,000                | 600,000                   | X                |    |
|    |   | Foreign owned   | 10,000                   | 6,000                     |                  | X  |
|    |   | 2. Bureau de Change   |                          |                           |                  |    |
|    |   | Locally owned   | 600,000                  | 400,000                   | X                |    |
|    |   | Foreign owned   | 3,000                    | 2,000                     |                  | X  |
|    |   | 3. Co-operative Banks   | 200,000                  | 100,000                   | X                |    |
| 4. | <b>Financial Institutions &amp; Capital Markets</b> | 1. Capital Markets & Stock Exchange   | 500,000                  | 300,000                   | X                |    |
|    |   | 2. Social Security Provider   | 1,000,000                | 600,000                   | X                |    |
|    |   | 3. Mortgage & Hire Purchase (other than those operating under micro enterprise scheme / programme | 600,000                  | 400,000                   | X                |    |
|    |   | 4. Mortgage & Hire Purchase for micro enterprise scheme / programme                               | 100,000                  | 50,000                    | X                |    |
|    |   | 5. Credit Card Management   | 400,000                  | 300,000                   | X                |    |
|    |   | 6. Micro financing Investments  | 600,000                  | 400,000                   | X                |    |
|    |   | 7. Financial Institutions (general)   |                          |                           |                  |    |
|    |   | Locally owned   | 500,000                  | 500,000                   | X                |    |
|    |   | Foreign owned   | 4,000                    | 4,000                     |                  | X  |
| 5. | <b>Clearing and Forwarding</b>                      | 1. Clearing and Forwarding  |                          |                           |                  |    |
|    |   | Locally owned   | 400,000                  | 200,000                   | X                |    |
|    |   | 2. Freight Forwarders   |                          |                           |                  |    |
|    |   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|    |   | Foreign owned   | 2,000                    | 1,000                     |                  | X  |
|    |   | 3. Warehousing (new 2001)   | 300,000                  | 150,000                   | X                |    |
|    |   | Warehousing Foreign (new 2002)  | 2,000                    | 1,000                     |                  | X  |

| No  | Business Category                              | Description of Business<br>(Subcategories)  | Principal<br>License Fee  | Subsidiary<br>License Fee | Currency<br>Unit |    |
|-----|--|---|---------------------------|---------------------------|------------------|----|
|     |  |   |                           |                           | Tshs             | \$ |
| 6.  | <b>Cargo Valuation and<br/>Superintendence</b> | 1. Pre-shipment Inspection<br>Locally owned<br>Foreign owned (new 2001)   | 300,000<br>3,000          | 200,000<br>2,000          | X                | X  |
|     |  | 2. Cargo Valuation or Cargo Survey<br>Locally owned<br>Foreign owned (new 2001)   | 400,000<br>3,000          | 400,000<br>1,500          | X                | X  |
|     |  | 3. Cargo Sourcing<br>Locally owned  | 300,000                   | 200,000                   | X                |    |
|     |  | 4. Cargo Superintendent<br>Locally owned<br>Foreign owned (new 2001)  | 400,000<br>4,000          | 300,000<br>2,000          | X                | X  |
|     |  | 5. Cargo Handling<br>Locally owned<br>Foreign owned (new 2001)  | 1,000,000<br>5,000        | 800,000<br>3,000          | X                | X  |
| 7.  | <b>Shipping Business</b>                       | 1. Harbours/ Airport Management<br>Locally owned<br>Foreign owned (new 2001)  | 1,000,000<br>5,000        | 800,000<br>5,000          | X                | X  |
|     |  | 2. Miscellaneous<br>Port Services   | 200,000                   | 150,000                   | X                |    |
|     |  | 3. Ship Chandelling   | 200,000                   | 100,000                   | X                |    |
|     |  | 4. Maritime Transportation<br>(new 2001)  | 600,000                   | 300,000                   | X                |    |
|     |  | 5. Shipping Protective or Ship<br>Charter   | 800,000                   | 600,000                   | X                |    |
|     |  | 6. Stevedoring Lighter Rage or<br>Bagging Services<br>• For Dar es Salaam Port (new 2001)<br>• For Tanga, Mtwara, Lindi,<br>Mafia, Lake Victoria,<br>Tanganyika and Nyasa (new 2001)<br>• Cargo Tallying (new 2002) | 300,000<br>200,000<br>NIL | 200,000<br>100,000<br>NIL | X<br>X           |    |
| 8.  | <b>Insurance</b>                               | 1. General Insurance and Assurance<br>Locally owned<br>Foreign owned  | 1,000,000<br>10,000       | 800,000<br>(new)4,000     | X                | X  |
|     |  | 2. General Insurance and Assurance<br>Locally owned<br>Foreign owned  | 3,000                     | (new)1,500                |                  | X  |
|     |  | 3. Re-assurance & Endowment<br>Locally owned<br>Foreign owned   | 800,000<br>10,000         | 400,000<br>(new)400       | X                | X  |
| 9.  | <b>Manufacturers<br/>Representative</b>        | 1. Representative Franchise Holder<br>(new)   | 500,000                   | 200,000                   | X                |    |
|     |  | 2. Sole Distributor or Supplier   | 400,000                   | 200,000                   | X                |    |
| 10. | <b>Estate</b>                                  | 1. Real Estate<br>Locally owned<br>Foreign owned  | 600,000<br>2,000          | 400,000<br>1,000          | X                | X  |
|     |  | 2. Property Management<br>Locally owned<br>Foreign owned  | 500,000<br>(new) 3,000    | 300,000<br>(new) 1,500    | X                | X  |
|     |  | 3. Estate Agent<br>Locally owned<br>Foreign owned   | 400,000<br>1,000          | 200,000<br>(new) 1,000    | X                | X  |

| No  | Business Category                              | Description of Business<br>(Subcategories)   | Principal<br>License Fee              | Subsidiary<br>License Fee             | Currency<br>Unit |        |
|-----|--|--|---------------------------------------|---------------------------------------|------------------|--------|
|     |  |  |                                       |                                       | Tshs             | \$     |
|     |  | 4. Property Development<br>Locally owned<br>Foreign owned  | 2,000                                 | 1,000                                 |                  | X      |
| 11. | <b>Commercial Traveller</b>                    | Locally owned  | 400,000                               | 400,000                               | X                |        |
| 12. | <b>Postal Services</b>                         | 1. Postal services<br>a) Headquarters<br>b) Municipal HQS<br>c) Town / District HQS<br>d) Rural              | 300,000<br>200,000<br>100,000<br>NIL  | 200,000<br>100,000<br>50,000<br>NIL   | X<br>X<br>X      |        |
|     |  | 2. Property Development<br>Locally owned<br>Foreign owned  | 400,000<br>3,000                      | 400,000<br>1,500                      | X                | X      |
|     |  | 3. Expedited Mail Service<br>Locally owned<br>Foreign owned  | 400,000<br>2,000                      | 400,000<br>1,000                      | X                | X      |
| 13. | <b>Electric Power and<br/>Energy Supply</b>    | 1. Urban Water Supply<br>Locally owned   | 200,000                               | 200,000                               | X                |        |
|     |  | 2. Electricity Production and<br>Distribution<br>Locally owned<br>Foreign owned                              | 500,000<br>5,000                      | 300,000<br>3,000                      | X                | X      |
|     |  | 3. Refining of Crude Oil<br>Locally owned  | 600,000                               | 400,000                               | X                |        |
|     |  | 4. Supply of Marine and Aviation<br>Fuel<br>Locally owned<br>Foreign owned                                   | 500,000<br>3,000                      | 400,000<br>1,500                      | X                | X      |
|     |  | 5. Production and Distribution of<br>Gas Products<br>Locally owned<br>Foreign owned (new 2002)               | 500,000<br>3,000                      | 300,000<br>2,000                      | X                | X      |
| 14. | <b>Telecommunication<br/>Business</b>          | 1. Internet Service Provider<br>Locally owned<br>Foreign owned   | 600,000<br>5,000                      | 400,000<br>2,000                      | X                | X      |
|     |  | 2. Internet Service Provider<br>Agent  | 400,000                               | 200,000                               | X                |        |
|     |  | 3. Internet Surfing / Café   | 200,000                               | 100,000                               | X                |        |
|     |  | 4. Attended Telephones Offices   | 200,000                               | 100,000                               | X                |        |
|     |  | 5. Telecommunication services<br>including internet, fax, email, phones                                      | 300,000                               | 200,000                               | X                |        |
|     |  | 6. Selling Accessories   | 300,000                               | 200,000                               | X                |        |
|     |  | 7. Cellular Telephone Operators<br>Locally owned<br>Foreign owned  | 600,000<br>10,000                     | 200,000<br>5,000                      | X                | X      |
|     |  | 8. Payphones Operators   | 400,000                               | 200,000                               | X                |        |
|     |  | 9. 1 to 8 above (if operated in Rural<br>District and Villages)  | 25% of the<br>respective fee          | 25% of the<br>respective fee          |                  |        |
| 15. | <b>Passengers and Goods<br/>Transportation</b> | 1. By railways<br>Locally owned<br>Foreign owned   | 400,000<br>3,000                      | 200,000<br>1,500                      | X                | X      |
|     |  | 2. By air<br>Locally owned<br>Foreign owned<br>Contractor Class 4 (new 2002)<br>All foreign owned (new 2002) | 400,000<br>3,000<br>650,000<br>20,000 | 200,000<br>1,500<br>650,000<br>10,000 | X<br>X           | X<br>X |

| No  | Business Category  | Description of Business<br>(Subcategories)                      | Principal<br>License Fee             | Subsidiary<br>License Fee            | Currency<br>Unit |    |
|-----|--|---|--------------------------------------|--------------------------------------|------------------|----|
|     |  |   |                                      |                                      | Tshs             | \$ |
| 16. | <b>Electronic Media</b>                                  | 1. Radio and Television   | 400,000                              | 300,000                              | X                |    |
|     |  | 2. Broadcasting Television Provider                             | 400,000                              | 250,000                              | X                |    |
|     |  | 3. Radio/Television Transmission Station                        | 300,000                              | 200,000                              | X                |    |
| 17  | <b>Processing and Manufacturing of Goods and Selling</b> | 1. Small Scale Industry   | 50,000                               | 20,000                               | X                |    |
|     |  | 2. Medium Scale Industry  | 400,000                              | 400,000                              | X                |    |
|     |  | 3. Large Scale Industry   | 600,000                              | 600,000                              | X                |    |
| 18. | <b>Hunting</b>   | 1. Hunting<br>Locally owned                                     | 1,000                                | 1,000                                |                  | X  |
|     |  | Foreign owned   | 3,000                                | 3,000                                |                  | X  |
|     |  | 2. Professional Hunters<br>Locally owned                        | 1,000                                | 1,000                                | X                |    |
|     |  | Foreign owned   | 3,000                                | 3,000                                |                  | X  |
| 19. | <b>Lotteries, Games and Amusements</b>                   | 1. Casino   |                                      |                                      |                  |    |
|     |  | a) City of Dar es Salaam  | 40,000                               | 40,000                               |                  | X  |
|     |  | b) Other towns  | 15,000                               | 15,000                               |                  | X  |
|     |  | 2. Slot machines per station<br>Locally owned under 15 machines | 300,000                              | 150,000                              | X                |    |
|     |  | Foreign owned under 15 machines                                 | 1,000                                | 800                                  |                  | X  |
|     |  | 3. Night Clubs  | 500,000                              | 200,000                              | X                |    |
|     |  | 4. Entertainment Halls  | 200,000                              | 150,000                              | X                |    |
| 20. | <b>Tourist Business</b>                                  | 1. Tourist Hotels   | 150,000 plus<br>2,000 per<br>bedroom | 150,000 plus<br>2,000 per<br>bedroom | X                |    |
|     |  | 2. Lodge  | 100,000 plus<br>3,000 per<br>bedroom | 100,000 plus<br>3,000 per<br>bedroom | X                |    |
|     |  | 3. Camp (new 2001)  | 100,000                              | 100,000                              | X                |    |
|     |  | 4. Tourist Operator<br>Locally owned                            | 200,000                              | 200,000                              | X                |    |
|     |  | Foreign owned   | 2,000                                | 1,000                                |                  | X  |
| 21. | <b>Non Tourist Hotels</b>                                | 1. With liquor license, city / municipality                     | 100,000 plus<br>1,500 per<br>bedroom | 100,000 plus<br>200 per<br>bedroom   | X                |    |
|     |  | 2. Without liquor license, city / municipality                  | 80,000 plus 200<br>per bedroom       | 80,000 plus<br>200 per<br>bedroom    |                  |    |
|     |  | 3. Lodging House, city / municipality                           | 100,000 plus<br>2,000 per<br>bedroom | 100,000 plus<br>2,000 per<br>bedroom |                  |    |
|     |  | 4. Catering Services<br>a) Take Away                            | 100,000                              | 50,000                               | X                |    |
|     |  | b) Mobile Catering  | 100,000                              | 50,000                               | X                |    |
|     |  | 5. Restaurant<br>a) City / Municipality                         | 100,000                              | 80,000                               | X                |    |
|     |  | b) Town / District  | 80,000                               | 50,000                               | X                |    |
|     |  | c) Village  | 10,000                               | 5,000                                | X                |    |
| 22. | <b>Exportation</b>                                       | 1. Cattle   | 300,000                              | 250,000                              | X                |    |
|     |  | 2. Other Livestock  | 250,000                              | 150,000                              | X                |    |
|     |  | 3. Raw Materials  | 300,000                              | 200,000                              | X                |    |
|     |  | 4. Agriculture goods  | 100,000                              | 80,000                               | X                |    |
|     |  | 5. Finished goods and other commodities                         | 100,000                              | 80,000                               | X                |    |
|     |  | 6. Transit Trade<br>Locally owned                               | 300,000                              | 100,000                              | X                |    |

| No  | Business Category                 | Description of Business<br>(Subcategories)  | Principal<br>License Fee | Subsidiary<br>License Fee | Currency<br>Unit |    |
|-----|-----------------------------------|---|--------------------------|---------------------------|------------------|----|
|     |                                   |   |                          |                           | Tshs             | \$ |
| 23. | <b>Importation</b>                | General merchandise   | 400,000                  | 200,000                   | X                |    |
| 24. | <b>Dealership / Franchise</b>     | 1. Motor vehicle  | 400,000                  | 200,000                   | X                |    |
|     |                                   | 2. Motor vehicle assembling   | 500,000                  | 300,000                   | X                |    |
|     |                                   | 3. Dealers in broadcasting apparatus  | 400,000                  | 200,000                   | X                |    |
|     |                                   | 4. Dealers in arms and ammunition   | 1,000,000                | 1,000,000                 | X                |    |
|     |                                   | 5. Dealers in explosives for mining purpose   |                          |                           |                  |    |
|     |                                   | Locally owned   | 1,000,000                | 500,000                   | X                |    |
|     |                                   | Foreign owned   | 5,000                    | 3,000                     | X                |    |
| 25. | <b>Regional Trading Companies</b> | City / Municipality   | 100,000                  | 100,000                   | X                |    |
|     |                                   | Town / District   | 50,000                   | 50,000                    | X                |    |
| 26. | <b>Cooperative Societies</b>      |   | 40,000                   | 20,000                    | X                |    |
| 27. | <b>Building Contractors</b>       | 1. Building societies   | 100,000                  | 100,000                   | X                |    |
|     |                                   | 2. Contractor Class I   | 1,000,000                | 1,000,000                 | X                |    |
|     |                                   | 3. Contractor Class II  | 800,000                  | 750,000                   | X                |    |
|     |                                   | 4. Contractor Class III   | 700,000                  | 700,000                   | X                |    |
|     |                                   | 5. Contractor Class IV  | 650,000                  | 600,000                   | X                |    |
|     |                                   | 6. Contractor Class V   | 500,000                  | 500,000                   | X                |    |
|     |                                   | 7. Contractor Class VI  | 400,000                  | 400,000                   | X                |    |
|     |                                   | 8. Contractor Class VII   | 300,000                  | 200,000                   | X                |    |
|     |                                   | All foreign owned (new 2002)  | 20,000                   | 10,000                    |                  | X  |
| 28. | <b>Specified Profession</b>       | 1. Business Consultancy   |                          |                           |                  |    |
|     |                                   | Locally owned   | 200,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 2,000                    | 1,000                     |                  | X  |
|     |                                   | 2. Lawyer   |                          |                           |                  |    |
|     |                                   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 5,000                    | 2,500                     |                  | X  |
|     |                                   | 3. Tax Practitioner   |                          |                           |                  |    |
|     |                                   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|     |                                   | 4. Quantity Surveyor  |                          |                           |                  |    |
|     |                                   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|     |                                   | 5. Engineers  |                          |                           |                  |    |
|     |                                   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|     |                                   | 6. Auditor / Accountant   |                          |                           |                  |    |
|     |                                   | Locally owned   | 300,000                  | 200,000                   | X                |    |
|     |                                   | Foreign owned   | 3,000                    | 1,500                     |                  | X  |
|     |                                   | 7. Medical Practitioner   |                          |                           |                  |    |
|     |                                   | Locally owned   | 150,000                  | 150,000                   | X                |    |
|     |                                   | Foreign owned   | 1,000                    | 1,000                     |                  | X  |
|     |                                   | 8. Any other consultant   |                          |                           |                  |    |
|     |                                   | Locally owned   | 200,000                  | 100,000                   | X                |    |
|     |                                   | Foreign owned   | 3,000                    | 2,000                     |                  | X  |
|     |                                   | 9. If employees of the government, parastatal, organization, religious owned, institution, or private companies | NIL                      | NIL                       |                  |    |
| 29. | <b>General Trading</b>            | 1. Carrying on a dispensary, health centre and laboratory clinic  | 80,000                   | 50,000                    | X                |    |
|     |                                   | 2. Hospital   | 150,000                  | 100,000                   | X                |    |
|     |                                   | 3. Selling medicine retail  |                          |                           |                  |    |
|     |                                   | a) Part I Poison Shop   | 200,000                  | 100,000                   | X                |    |
|     |                                   | b) Part II Poison Shop  | 100,000                  | 80,000                    | X                |    |

| No | Business Category | Description of Business<br>(Subcategories)         | Principal<br>License Fee | Subsidiary<br>License Fee | Currency<br>Unit |    |
|----|-------------------|--|--------------------------|---------------------------|------------------|----|
|    |                   |  |                          |                           | Tshs             | \$ |
|    |                   | 4. Hardware and building materials retail          |                          |                           |                  |    |
|    |                   | a) City /Municipality                              | 200,000                  | 150,000                   | X                |    |
|    |                   | b) District  | 150,000                  | 100,000                   | X                |    |
|    |                   | c) Minor settlement & village                      | 60,000                   | 50,000                    | X                |    |
|    |                   | 5. Workshops & Garages                             |                          |                           |                  |    |
|    |                   | d) City  | 150,000                  | 100,000                   | X                |    |
|    |                   | e) Municipality                                    | 120,000                  | 100,000                   | X                |    |
|    |                   | f) District  | 100,000                  | 100,000                   | X                |    |
|    |                   | g) Minor settlement & village                      | 30,000                   | 30,000                    | X                |    |
|    |                   | 6. Bakeries  |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 100,000                  | 50,000                    | X                |    |
|    |                   | b) District  | 80,000                   | 30,000                    | X                |    |
|    |                   | c) Minor settlement & village                      | 30,000                   | 30,000                    | X                |    |
|    |                   | 7. Timber and furniture retail                     |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 200,000                  | 100,000                   | X                |    |
|    |                   | b) District Town                                   | 100,000                  | 50,000                    | X                |    |
|    |                   | 8. Bookstore and stationary retail                 |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 100,000                  | 80,000                    | X                |    |
|    |                   | b) District  | 80,000                   | 50,000                    | X                |    |
|    |                   | c) Minor settlement & village                      | 20,000                   | 20,000                    | X                |    |
|    |                   | 9. Textile and garments retail                     |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 150,000                  | 100,000                   | X                |    |
|    |                   | b) District  | 100,000                  | 50,000                    | X                |    |
|    |                   | c) Minor settlement & village                      | 50,000                   | 50,000                    | X                |    |
|    |                   | 10. Silver and goldsmith dealer                    |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 300,000                  | 200,000                   | X                |    |
|    |                   | b) District  | 250,000                  | 200,000                   | X                |    |
|    |                   | c) Minor settlement & village                      | 100,000                  | 80,000                    | X                |    |
|    |                   | 11. Flour / oil mining                             |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 50,000                   | 50,000                    | X                |    |
|    |                   | b) District  | 30,000                   | 20,000                    | X                |    |
|    |                   | c) Minor settlement & village                      | 20,000                   | 15,000                    | X                |    |
|    |                   | 12. Livestock trading                              |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 150,000                  | 100,000                   | X                |    |
|    |                   | b) District  | 80,000                   | 40,000                    | X                |    |
|    |                   | c) Minor settlement & village                      | 25,000                   | 10,000                    | X                |    |
|    |                   | 13. Butchers                                       |                          |                           |                  |    |
|    |                   | a) City / Municipality (new 2001)                  | 80,000                   | 50,000                    | X                |    |
|    |                   | b) District (new 2001)                             | 60,000                   | 40,000                    | X                |    |
|    |                   | c) Minor settlement &village                       | 10,000                   | 10,000                    | X                |    |
|    |                   | 14. Printing and publishing f books and newspapers |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 400,000                  | 250,000                   | X                |    |
|    |                   | b) Town / District                                 | 150,000                  | 100,000                   | X                |    |
|    |                   | c) Minor settlement & village                      | 50,000                   | 30,000                    | X                |    |
|    |                   | 15. Petrol and filling stations                    |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 200,000                  | 200,000                   | X                |    |
|    |                   | b) District  | 150,000                  | 150,000                   | X                |    |
|    |                   | c) Minor settlement & village                      | 100,000                  | 50,000                    | X                |    |
|    |                   | 16. Kiosks and groceries                           |                          |                           |                  |    |
|    |                   | a) City / Municipality                             | 60,000                   | 40,000                    | X                |    |
|    |                   | b) District  | 40,000                   | 20,000                    | X                |    |
|    |                   | c) Minor settlement & villages                     | 10,000                   | 5,000                     | X                |    |

| No  | Business Category          | Description of Business<br>(Subcategories)  | Principal<br>License Fee                                  | Subsidiary<br>License Fee                                 | Currency<br>Unit           |    |
|-----|----------------------------|---|---|---|----------------------------|----|
|     |                            |   |   |   | Tshs                       | \$ |
|     |                            | 17. Hair saloon / barber shop<br>a) City / Municipality<br>b) District<br>c) Minor settlement   | 40,000<br>20,000  | 20,000<br>10,000  | X<br>X                     |    |
|     |                            | 18. Beauty clinic<br>a) City / Municipality<br>b) District<br>c) Minor settlement & villages  | 40,000<br>30,000<br>10,000                                | 20,000<br>15,000<br>5,000                                 | X<br>X<br>X                |    |
|     |                            | 19. Machinery tools<br>a) City / Municipality<br>b) District<br>c) Minor settlement   | 300,000<br>200,000<br>80,000                              | 200,000<br>80,000<br>50,000                               | X<br>X<br>X                |    |
|     |                            | 20. Motor oils and lubricants<br>a) City / Municipality<br>b) District<br>c) Minor settlement & village   | 120,000<br>80,000<br>50,000                               | 100,000<br>60,000<br>5,000                                | X<br>X<br>X                |    |
|     |                            | 21. Selling of fish<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village   | 40,000<br>30,000<br>10,000                                | 30,000<br>10,000<br>10,000                                | X<br>X<br>X                |    |
|     |                            | 22. Tea Room<br>a) City / Municipality (new<br>2001)<br>b) District (new 2001)<br>c) Minor Settlement & Village   | 50,000<br>25,000<br>5,000                                 | 40,000<br>15,000<br>5,000                                 | X<br>X<br>X                |    |
|     |                            | 23. Second hand clothes (mitumba<br>dealers)<br>a) Wholesale<br>b) Sub-wholesale<br>c) Retail<br>i. City / Municipality<br>ii. District<br>iii. Minor Settlement<br>iv. Village | 300,000<br>200,000<br>50,000<br>30,000<br>15,000<br>5,000 | 200,000<br>100,000<br>30,000<br>20,000<br>10,000<br>5,000 | X<br>X<br>X<br>X<br>X<br>X |    |
| 30  | <b>Auctioneers</b>         |   | 100,000   | 100,000   | X                          |    |
| 31. | <b>Selling Spare Parts</b> | 1. Motor vehicle<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village  | 300,000<br>250,000<br>30,000                              | 200,000<br>150,000<br>30,000                              | X<br>X<br>X                |    |
|     |                            | 2. Motorcycles<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village  | 120,000<br>80,000<br>40,000                               | 100,000<br>50,000<br>30,000                               | X<br>X<br>X                |    |
|     |                            | 3. Bicycles<br>a) City / Municipality<br>b) District<br>c) Minor Settlement<br>d) Village   | 50,000<br>30,000<br>10,000<br>5,000                       | 30,000<br>20,000<br>10,000<br>5,000                       | X<br>X<br>X<br>X           |    |
|     |                            | 4. Industrial spares and tools<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village  | 300,000<br>250,000  | 200,000<br>150,000  | X<br>X                     |    |
|     |                            | 5. Agriculture implements, flour<br>mills, machines spares<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village  | 150,000<br>60,000<br>20,000                               | 100,000<br>30,000<br>10,000                               | X<br>X<br>X                |    |

| No                    | Business Category  | Description of Business<br>(Subcategories)  | Principal<br>License Fee                 | Subsidiary<br>License Fee               | Currency<br>Unit |           |
|-----------------------|--|---|--|---|------------------|-----------|
|                       |  |   |  |   | Tshs             | \$        |
|                       |  | 6. Marine Spares and tools<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village                          | 250,000<br>200,000<br>50,000             | 150,000<br>100,000<br>25,000            | X<br>X<br>X      |           |
|                       |  | 7. Domestic appliance retail<br>a) City / Municipality<br>b) District<br>c) Minor Settlement & Village                        | 200,000<br>100,000<br>50,000             | 150,000<br>50,000<br>25,000             | X<br>X<br>X      |           |
|                       |  | 8. Electrical goods and / or<br>household items<br>a) City / Municipality<br>b) District<br>c) Minor Settlement<br>d) Village | 150,000<br>100,000<br>50,000<br>10,000   | 100,000<br>50,000<br>25,000<br>10,000   | X<br>X<br>X<br>X |           |
| 32.                   | <b>Electrical Contractors</b>  | Local<br>1. Class A<br>2. Class B<br>3. Class C<br>4. Class D   | 500,000<br>300,000<br>200,000<br>100,000 | 300,000<br>200,000<br>100,000<br>50,000 | X<br>X<br>X<br>X |           |
|                       |  | All foreign owned   | 6,000                                    | 3,000                                   |                  | X         |
| 33.                   | <b>General Merchandizing</b>   | 1. By wholesale   | 300,000                                  | 200,000                                 | X                |           |
|                       |  | 2. By sub-wholesale   | 200,000                                  | 150,000                                 | X                |           |
|                       |  | 3. Retails shops<br>a) City / Municipality<br>b) District HQS<br>c) Minor settlement<br>d) Village                            | 70,000<br>50,000<br>20,000<br>5,000      | 40,000<br>30,000<br>15,000<br>5,000     | X<br>X<br>X<br>X |           |
|                       |  | 4. Supermarkets<br>a) City (new 2001)<br>b) Municipality<br>c) District<br>d) Minor settlement                                | 500,000<br>200,000<br>100,000<br>75,000  | 300,000<br>150,000<br>100,000<br>75,000 | X<br>X<br>X<br>X |           |
|                       |  | 5. Departmental stores<br>a) City / Municipality<br>b) District   | 400,000<br>200,000                       | 300,000<br>200,000                      | X<br>X           |           |
|                       |  | 6. Buying and selling agricultural<br>produce   | 200,000                                  | 100,000                                 | X                |           |
| 34.                   | <b>Endorsement on<br/>Transfer of License</b>                            | City, municipality, district, minor<br>settlement & village   | 10,000                                   | 10,000                                  | X                |           |
| 35.                   | <b>Duplicate License for<br/>Lost One</b>                                | City, municipality, district, minor<br>settlement & village   | 20,000                                   | 10,000                                  | X                |           |
| 36.                   | <b>Any Other Business not<br/>of National /<br/>International Nature</b> | a) City / Municipality<br>b) District HQS<br>c) Minor settlement<br>d) Village  | 80,000<br>50,000<br>15,000<br>5,000      | 60,000<br>40,000<br>15,000<br>5,000     | X<br>X<br>X<br>X |           |
| 37.                   | <b>Any Other Business not<br/>of National /<br/>International Nature</b> | Locally owned<br>Foreign owned  | 200,000<br>2,000                         | 100,000<br>1,000                        | X                | X         |
| <b>Total Licenses</b> |  |   |  |   | <b>233</b>       | <b>51</b> |

## **ANNEX 4**

### **FLAT PROPERTY TAX RATES**

### **FOR NON-VALUED PROPERTIES IN TEMEKE URBAN**

(From Temeke Municipal Council, Dar es Salaam)

**Schedule**  
**[Under By-law Section 3(2)]**

| <b>No.</b> | <b>DESCRIPTION OF RATEABLE PROPERTY</b> | <b>MAIN BUILDING GROSS EXTERNAL AREA</b> | <b>TAX ASSESSMENT CATEGORY</b> |
|------------|---|--|--------------------------------|
| 1.         | Residential Low Density                 | Up to 100m <sup>2</sup>                  | 30,000.00                      |
| 2.         | Residential Low Density                 | 100m - 150 m <sup>2</sup>                | 45,000.00                      |
| 3.         | Residential Low Density                 | Over 150 m <sup>2</sup>                  | 75,000.00                      |
| 4.         | Residential Medium Density              | Up to 75 m <sup>2</sup>                  | 23,000.00                      |
| 5.         | Residential Medium Density              | 75 m <sup>2</sup> - 100 m <sup>2</sup>   | 25,000.00                      |
| 6.         | Residential Medium Density              | Over 100 m <sup>2</sup>                  | 30,000.00                      |
| 7.         | Residential High Density                | Up to 50 m <sup>2</sup>                  | 10,000.00                      |
| 8.         | Residential High Density                | 50 m <sup>2</sup> - 75 m <sup>2</sup>    | 12,000.00                      |
| 9.         | Flat Prime Area                         | Up to 50 m <sup>2</sup>                  | 25,000.00                      |
| 10.        | Flat Prime Area                         | Over 50 m <sup>2</sup>                   | 30,000.00                      |
| 11.        | Flat Secondary Area                     | Up to 50 m <sup>2</sup>                  | 20,000.00                      |
| 12.        | Flat Secondary                          | Over 50 m <sup>2</sup>                   | 25,000.00                      |
| 13.        | Commercial Prime Area                   | Up to 50 m <sup>2</sup>                  | 75,000.00                      |
| 14.        | Commercial Prime Area                   | Over 50 m <sup>2</sup>                   | 100,000.00                     |
| 15.        | Commercial Secondary Area               | Up to 50 m <sup>2</sup>                  | 50,000.00                      |
| 16.        | Commercial Secondary Area               | Per 50 m <sup>2</sup>                    | 75,000.00                      |
| 17.        | Office Prime Area                       | Up to 50 m <sup>2</sup>                  | 30,000.00                      |
| 18.        | Office Prime Area                       | Over 50 m <sup>2</sup>                   | 45,000.00                      |
| 19.        | Office Secondary Area                   | Up to 50 m <sup>2</sup>                  | 23,000.00                      |
| 20.        | Office Secondary Area                   | Over 50 m <sup>2</sup>                   | 30,000.00                      |
| 21.        | Heavy Industry                          | Up to 400 m <sup>2</sup>                 | 375,000.00                     |
| 22.        | Heavy Industry                          | Over 400 m <sup>2</sup>                  | 750,000.00                     |
| 23.        | Light Industry                          | Up to 250 m <sup>2</sup>                 | 300,000.00                     |
| 24.        | Light Industry                          | Over 250 m <sup>2</sup>                  | 450,000.00                     |
| 25.        | Service Industry                        | Up to 150 m <sup>2</sup>                 | 100,000.00                     |
| 26.        | Service Industry                        | Over 150 m <sup>2</sup>                  | 150,000.00                     |
| 27.        | Residential Complex                     | Up to 500 m <sup>2</sup>                 | 450,000.00                     |
| 28.        | Residential Complex                     | 500 m <sup>2</sup> - 700 m <sup>2</sup>  | 475,000.00                     |
| 29.        | Residential Complex                     | Over 750 m <sup>2</sup>                  | 600,000.00                     |
| 30.        | Commercial Complex                      | Up to 200 m <sup>2</sup>                 | 600,000.00                     |
| 31.        | Commercial Complex                      | 200 m <sup>2</sup> - 400 m <sup>2</sup>  | 625,000.00                     |
| 32.        | Commercial Complex                      | Over 400 m <sup>2</sup>                  | 675,000.00                     |

| No. | DESCRIPTION OF RATEABLE PROPERTY                   | MAIN BUILDING GROSS EXTERNAL AREA | TAX ASSESSMENT CATEGORY |
|-----|--|-----------------------------------|-------------------------|
| 33. | Industrial Complex                                 | Up to 600m <sup>2</sup>           | 600,000.00              |
| 34. | Industrial Complex                                 | 600m - 800 m <sup>2</sup>         | 750,000.00              |
| 35. | Industry Complex                                   | Over 800 m <sup>2</sup>           | 1,125,000.00            |
| 36. | Un-surveyed / Semi-Permanent Residential           | Over 100 m <sup>2</sup>           | 10,000.00               |
| 37. | Un-surveyed / Semi-Permanent Commercial / Resident | Over 100 m <sup>2</sup>           | 15,000.00               |
| 38. | Un-surveyed / Semi-Permanent Commercial            | Over 100 m <sup>2</sup>           | 30,000.00               |
| 39. | Un-surveyed / Permanent Residential                | Over 100 m <sup>2</sup>           | 12,000.00               |
| 40. | Un-Surveyed Permanent Commercial / Residential     | Over 100 m <sup>2</sup>           | 18,000.00               |
| 41. | Un-surveyed / Permanent Commercial                 | Over 100 m <sup>2</sup>           | 45,000.00               |
| 42. | Surveyed / Semi-Permanent Residential              | Over 100 m <sup>2</sup>           | 12,000.00               |
| 43. | Surveyed / Semi-Permanent Commercial               | Over 100 m <sup>2</sup>           | 45,000.00               |
| 44. | Surveyed / Permanent Commercial / Residential      | Over 100 m <sup>2</sup>           | 25,000.00               |
| 45. | Surveyed / Permanent Commercial                    | Over 100 m <sup>2</sup>           | 45,000.00               |
| 46. | Cinema   | Up to 100 seats                   | 75,000.00               |
| 47. | Cinema   | Over 100 seats                    | 150,000.00              |
| 48. | Bank   | Secondary Branch                  | 750,000.00              |
| 49. | Bank   | Main Branch                       | 1,000,000.00            |
| 50. | Petrol Station                                     | Filling Point                     | 75,000.00               |
| 51. | Petrol Station                                     | Filling Station                   | 150,000.00              |
| 52. | Petrol Station                                     | Service Station                   | 225,000.00              |
| 53. | Institution  | Up to 500 m <sup>2</sup>          | 750,000.00              |
| 54. | Institution  | Over 500 m <sup>2</sup>           | 1,500,000.00            |
| 55. | Hotels / Rest House                                | Up to 10 beds                     | 75,000.00               |
| 56. | Hotels / Rest House                                | 11 – 20 beds                      | 100,000.00              |
| 57. | Hotels / Rest House                                | Over 20 beds                      | 200,000.00              |
| 58. | Guest House  | Up to 10 beds                     | 50,000.00               |
| 59. | Guest House  | Up to 20 beds                     | 75,000.00               |
| 60. | Guest House  | Over 20 beds                      | 100,000.00              |

**Note: (1)** Where the rateable ownership comprises  
More than one of the above listed descriptions

## **ANNEX 5**

### **AUGUST 2003 REFORM OF LOCAL GOVERNMENT TAXATION:**

#### **“THE SOLE SOURCES OF REVENUE FOR DISTRICT AND URBAN COUNCILS”**

From the Financial Bill 2003  
Amendment of the Local Government Finances Act, 1982  
Schedule

## **THE SOLE SOURCES OF REVENUE FOR DISTRICT AND URBAN COUNCILS**

### **1. Product / Sales Taxes**

- a) Crop Cess-Cap of 5% of Price
- b) Livestock Auction Fee
- c) Plying Fees

### **2. Asset / Property Taxes**

- a) Property / Building Tax

### **3. Regulatory Fees / Licenses / Permits**

- a) Scaffolding Fee
- b) Forest Products License Fee
- c) Fishing Vessel License Fee
- d) Liquor License Fee
- e) Tax License Fee
- f) Business License Fee (Consolidated)
- g) Gun & Bullet License (Including Traditional Gun)

## **FINANCES**

### **4. Service Charges**

- a) Abattoir Fees
- b) Market Fees (Including Livestock Markets)

### **5. Sales or Rent of Council Assets or Products**

- a) Rent of Council Houses
- b) Rent of Council Vehicles
- c) Rent of Other Council Assets

### **6. Taxes Shared with Central Government**

- a) Hunting Fee

### **7. Fines and Penalties**

- a) Fines and Penalties
- b) Straying Animals Penalty

## **ANNEX 6**

# **PROCEDURES TO DISMISS AN EMPLOYEE**

(Schedule 2 of the Security of Employment Act, 1964)

## THE SECOND SCHEDULE

(Sections 19 and 20)

1.

2.

| <b>THE DISCIPLINARY CODE</b>  | <b>PERMISSIBLE PENALTIES</b>     |                                  |                                  |   |   |
|---|----------------------------------|----------------------------------|----------------------------------|---|---|
|   | <b>1<sup>st</sup><br/>breach</b> | <b>2<sup>nd</sup><br/>breach</b> | <b>3<sup>rd</sup><br/>breach</b> | <b>4<sup>th</sup><br/>breach</b>                | <b>5<sup>th</sup> and<br/>Subsequent<br/>breach</b> |
| Where the employee -  |                                  |                                  |                                  |   |   |
| a) Is late for work;  | Written warning                  | Reprimand                        | Severe reprimand                 | Fine  | Summary dismissal                                   |
| b) Is absent from his work-place during working hours without his employer's permission;  | Written warning                  | Reprimand                        | Severe reprimand                 | Fine  | Summary dismissal                                   |
|   | <b>1<sup>st</sup><br/>breach</b> | <b>2<sup>nd</sup><br/>breach</b> | <b>2<sup>nd</sup><br/>breach</b> | <b>4<sup>th</sup> and<br/>Subsequent breach</b> |   |
| c) Is absent from work without reasonable cause;  | Fine<br>1 day's pay              | Fine                             | Fine                             | Summary dismissal <sup>1</sup>                  |   |
| d) Fails to complete his task   | Written warning                  | Reprimand                        | Fine                             | Summary dismissal                               |   |
| e) Neglects his duties but not so far as to endanger the safety of persons or property;   | Reprimand                        | Sever reprimand                  | Fine                             | Summary dismissal                               |   |
| f) Fails to comply with the employer's instructions relating to work (including without prejudice to the foregoing, those designed to increase efficiency or output); | Reprimand                        | Severe reprimand                 | Fine                             | Summary dismissal                               |   |
|   | <b>Any breach</b>                |                                  |                                  |   |   |
| g) Wilfully damages, misuses or misappropriates buildings, machinery, raw materials, other property or tools or any object used in connection with his work;          | Summary dismissal                |                                  |                                  |   |   |

<sup>1</sup> Amendment was made before 1975

| 1.  | 2.                    |
|---|-----------------------|
| THE DISPLINARY CODE   | PERMISSIBLE PENALTIES |
|   | Any breach            |
| h) Neglects or fail to carry out his duties so as to endanger himself or others or property or neglects or fails to comply with any instructions relating to safety or welfare;           | Summary dismissal     |
| i) Commits any unjustifiable assaults or brawls at the place or in the course of work;  | Summary dismissal     |
| j) commits an unjustifiable assault, whether or not at his place of work. on his employer, a member. of his employer's immediate family or a member of the management staff;              | Summary dismissal     |
| k) commits any serious or repeated act of insubordination at the employer's premises or during working hours against the employer, or members of the management staff;                    | Summary dismissal     |
| l) is unable to perform his work efficiently by reason of the use of alcohol;   | Summary dismissal     |
| m) is unable to perform his work efficiently by reason of the improper use of drugs;  | Summary dismissal     |
| n) is convicted by any court of any unlawful act at the place of, or in the course of, work, unless such employee successfully appeals against such conviction;                           | Summary dismissal     |
| o) is guilty of an immoral act at the place of or in the course of work;  | Summary dismissal     |
| p) smokes in a place which the employer has forbidden for reasons of safety;  | Summary dismissal     |
| q) is convicted by a court of an offence involving fraud or dishonesty, or for which he was sentenced to imprisonment, unless such employee successfully appeals against such conviction; | Summary dismissal     |
| r) without due authority discloses or conveys any information or any technical, trade or confidential matter to the prejudice of his employer;  | Summary dismissal     |
| s) being employed in the service of the United Republic, commits any act which is against public interest   | Summary dismissal     |

**THE THIRD SCHEDULE**

(Section 53)

**AMENDMENT OF LAWS**

**PART A**

|                                      |            |   |
|--------------------------------------|------------|---|
| The Employer Ordinance<br>(Cap. 366) | Section 2  | (a) Delete the definition "employment card".<br>(b) Delete the definition "oral contract" and substitute the following new definition:- " ' oral contract' means any contract of service other than a written contract;"  |
|                                      | Section 25 | Is repeated and replaced by the following new section:-<br>"Wages during imprisonment or lawful custody <b>25.</b> No wages shall be payable to any employee in respect to any period during which the employee is imprisoned under any law or otherwise detained in lawful custody." |

## **ANNEX 7**

### **SAMPLE OF APPLICATION FORMS**

1. Registration of company at BRELA: Forms 1, 14, 15
2. Annual returns that a company must file at BRELA
3. Provisional application forms from relatively new institutions:
  - 3.1. National Environmental Management Council
  - 3.2. Occupational Safety and Health Authority

## ANNEX 7 – First Document

1. Registration of a company at BRELA: Forms 1, 14, 15

**THE UNITED REPUBLIC OF TANZANIA**

The Companies Ordinance (Cap. 212)

Form No. 1

Declaration of Compliance with requirements for the registration of a Company to Section 16 (2)

Name of Company .....

Presented by: .....

.....

.....

I, .....

of P.O. Box .....

Do solemnly and sincerely declare that I am a .....

.....

of .....

and that all the requirements of the Company Ordinance in respect of matters precedent to the registration of the said company and incidental thereto have been complied with AND I make this solemn declaration conscientiously believing the same to true.

Declare at.....)

The day of .....

Two thousand and one..... )

Before me..... )

.....

A Commissioner of Oaths (b)

(a) An advocate of the High Court “engaged in the formation”, or “A person named in the Articles of Association s a Director or Secretary

(b) Or Notary Public

**THE UNITED REPUBLIC OF TANZANIA**

Form No. 14

No. of the Company .....

COMPANIES ORDINANCE (CAP 212)

Particulars of Director of Managers or any changes therein Pursuant of Section

PARTICULARS OF THE DIRECTORS OR MANAGERS (A) .....

| The Present Name and Surname | Any Former Name or Names or Surname | Nationality | Nationality on original if other than the present Nationality |
|------------------------------|-------------------------------------|-------------|---|
|                              |                                     |             |   |
|                              |                                     |             |   |
|                              |                                     |             |   |
|                              |                                     |             |   |
|                              |                                     |             |   |
|                              |                                     |             |   |
|                              |                                     |             |   |

- a) “Director” includes any person who occupied a position or Director whatever name called and may person in accordance with those directors or instructions the Directors or a Company accustomed.
- b) In case of a Corporation its corporate name and registered or principal place of the office should be shown.
- c) In case of an individual who do not have business occupation but hold any directorship, particulars of that directorship or someone of those directorship.
- d) A complete list of the Directors or Managers shown as existing in the last particulars delivered should always be given a note of the changes since the last list should be made in this columns.

e.g. by placing ..... and by writing against any former director name the word “resigned” or as the case may be and the date

..... AND OF ANY CHANGES

| Usual Residential Address | Other business occupation if any or if none state so | Change and date thereof |
|---------------------------|--|-------------------------|
|                           |  |                         |
|                           |  |                         |
|                           |  |                         |
|                           |  |                         |
|                           |  |                         |
|                           |  |                         |
|                           |  |                         |

Signature .....

State whether Director or Manager or Secretary .....

Dated at..... this ..... day of ..... 2003

**THE UNITED REPUBLIC OF TANZANIA**  
**THE COMPANIED ORDINANCE (CAP. 212)**

Filling Fee Tshs. 2,400

Notice of Situation of Registered office or of any change therein

PERSUANT TO SECTION N 92

Name of Company .....

Presented by:

.....  
.....  
.....

Notice of the situation of Registered office of the .....

.....

.....Company .....or of

any change therein

TO THE REGISTRAR OF COMPANIES

.....

..... COMPANY .....

HEREBY GIVES you notice, in accordance with section 92 of the Companies Ordinance 1931, that the registered office of the Company is situated at

.....

.....

Signature .....

State whether Director or Manager or Secretary .....

Dated at ..... day of ..... 2003

## ANNEX 7 – Second Document

### 2. Annual Returns that a company must file at BRELA

No. of Company.....

C9

THE UNITED REPUBLIC OF TANZANIA

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Filing Fee Shs.

Form of Annual Return of a Company  
having a Share Capital

*The Companies Ordinance, Cap. 212 (Sections 108 and 347)*

## FIFTH SCHEDULE

### The Companies Ordinance Cap.21 2 (Sections 108 and 347)

Form of Annual Return of a Company having a share Capital.

Annual Return of the..... Company, Limited.  
made up to the..... day of ..... (being the  
fourteenth day after the date of the first or only ordinary general meeting in 20.....)  
the address of the registered office of the Company is as follows:

.....

#### SUMMARY OF SHARE CAPITAL AND SHARES

Nominal Share Capital Sh..... divided) shares of Sh..... each  
into\* (..... shares of Sh..... each

Total number of shares taken up\* to the:..... day of 20..... being the date of the return (which  
number must agree with the total shown in the list as held by existing members)

Number of shares issued subject to payment wholly in cash.

Number of shares issued as fully paid up otherwise than in cash.

Number of shares issued as partly paid up to the extent of..... per share otherwise than  
in cash

+Number of..... shares (if any) issued at a discount

Total amount of discount on the issue of shares which has not been written  
off at the date of this return..... Sh

+ There has been called up on each of..... shares Sh

+ There has been called up on each of..... shares Sh

+ There has been called up on each of..... shares Sh

+ Total amount of calls received including payments on application  
and allotment Sh

Total amount (if any) agreed to be considered as paid on..... shares which have been issued as fully  
paid up otherwise than in cash..... Sh

Total amount (if any) agreed to be considered as paid on..... shares which have been issued as partly paid up to  
the extent of..... per share  
otherwise than in cash Sh

Total amount of calls unpaid..... Sh

+Where there are shares of different kinds of amounts (e.g. Preference and ordinary or Sh 20/- and Sh 1/-) state the number  
and nominal values separately.

+If the shares are of different kinds, state them separately.

+Where various amounts have been called up, or there are shares of different kinds, state them separately

+Include what has been received on forfeited as well as on existing shares.

Total amount of the sums (if any) paid by way of commission in respect of any shares or debentures of or allowed by way of discount in respect of any debentures since the date of the last return.

|  |                |
|--|----------------|
| Total number of shares forfeited. ....   |                |
| Total amount paid (if any) on shares forfeited   | Sh             |
| Total amount of shares for which share warrants to bearer are outstanding  | Sh             |
| Total amount of share warrants to bearer issued and surrendered  | Sh             |
| respectively since the date of the last return   | surrendered Sh |
| Number of shares comprised in each share warrant to bearer   |                |
| Total amount of the indebtedness of the Company in respect of all mortgages and charges of the kind which are required to be registered with the Registrar of Companies under the Companies Ordinance(Cap.212) | Sh             |

### **COPY OF LAST AUDITED BALANCE SHEET OF THE COMPANY**

NOTE:-Except where the Company is a "Private Company" within the meaning of section 2 of the Companies Ordinance, this return must include a written copy, certified by a Director or by the Manager or Secretary of the Company to be a true copy of the last balance sheet which has been audited by the Company's auditors (including every document required by the law to be annexed thereto) together with a copy of the report of the auditors thereon( certified as aforesaid), and if any such balance sheets is in a foreign language there must also be annexed to a translation thereof in English certified in the prescribed manner to be correct translation. If the said last balance sheet did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheet there must be made such additions to and corrections in the said copy as would have been required to be made in the said balance sheet in order to make it comply with the said requirements, and the fact that the said copy has been so amended must be stated thereon

### **PRIVATE COMPANY**

Certificates to be given by a Private Company

(a) "I certify that the company has not since the date of the last\* Annual Return issued any invitation to the public to subscribe for any shares of debentures of the company."

(Signature)

(State whether Director or Secretary). ....

(b) Should the number of members of the Company exceed fifty the following certificate is also required.

"I certify that the excess of members of the Company above fifty consists wholly of persons who are in the employment of the Company and / or persons who having been formerly in the employment, of the Company were, while in such employment, and have continued after the determination of such employment to be members of the Company."

(Signature)

(state whether Director or Secretary).....

NOTE: Banking companies must add a list of all their places of business.  
The Return must be signed at the end by a Director or by the Manager or Secretary of the Company, Delivered for filling by

\*In the case of the first Annual Return strike out the words "last Annual Return and substitute therefor the words "Incorporation of the Company."

Particulars of the \* Directors of the .....

| <b>+ The Present First Name<br/>and Surname</b> | <b>Any Former First Name<br/>or Names or Surname</b> | <b>Nationality</b> |
|---|--|--------------------|
|   |  |                    |

\*"Director" includes any person who occupies the position of a Director by whatever name called and any person in accordance with whose directions or instructions the Directors of a Company are accustomed to act

+In the case of a Corporation its corporate name and registered or principle office should shown.

+In the case of an individual who has no business occupation but holds any other directorship or directorships, particulars of that directorship or of some one of those directorships must be entered.

Company Limited, as the date of the Annual Return.....

| <b>Nationality of Origin<br/>(if other than the present<br/>nationality)</b> | <b>Usual as Residential<br/>Address</b> | <b>+ Other Business<br/>Occupation, if any, if<br/>none, states so.</b> |
|--|---|---|
|  |   |   |

List of Persons holding Shares in the.....

..... and of Persons who have held Shares therein at any Company showing their Names and Address.

| Folio in Register Ledger Containing Particulars | Names, Address and Occupations |            |         |            |
|---|--------------------------------|------------|---------|------------|
|   | Surname                        | First Name | Address | Occupation |
|   |                                |            |         |            |

\*The aggregate number of shares held, and not the distinctive numbers, must be stated, and the column must be added up throughout so as to make one total to agree, with that stated in the summary to have taken up.

+ Where the shares are of different classes these columns may be sub-divided so that the number of each class held, or transferred, may be shown separately. Where any shares have been converted into stock the amount of stock held by each member must be shown.

+ The date of registration of each transfer should be given as well as the number of shares transferred on each date. The particulars should be placed opposite the name of the transferor, and not opposite that of the transferee but the name of the transferee may be inserted in the "Remarks" column immediately opposite the particulars of each transfer.

..... Company, Limited on the ..... Day of  
 and an Account of the Shares so held.

**Account of Shares**

| *Number of Shares held by existing Members at date of Return | Particulars of shares transferred since the date of last return, or (in the case of the first return) of the incorporation of the Company, by persons who are still members |                                   | Particulars of shares transferred since the date of last return, or (in the case of the first return) of the incorporation of the Company, by persons who have ceased to be members. |                                   | Remarks |
|--|---|-----------------------------------|--|-----------------------------------|---------|
|  | +Number   | +Date of Registration of Transfer | +Number  | +Date of Registration of Transfer |         |
|  |   |                                   |  |                                   |         |

**(Signature)**

.....

.....

**(State whether Director or Manager or Secretary)**

## ANNEX 7 – Third Document

3. Provisional application forms from relatively new institutions:

**3.1 National Environmental Management Council**

3.2 Occupational Safety and Health Authority

**NATIONAL ENVIRONMENT MANAGEMENT COUNCIL**

**ENVIRONMENTAL ASSESSMENT PRELIMINARY**

**REGISTRATION FORM**  
*(To be Completed in Duplicate)*

Fee .....

Serial No.

**FORM EA 1**

**PROPONENT:**

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Address for correspondence

-----  
-----  
-----

Contact person ----- Position -----

Phone. ----- Fax No. -----

**ASSESSMENT NO:** \_\_\_\_\_ **FILE NO:** \_\_\_\_\_

National Environment Management Council  
PO Box 63154,  
DAR ES SALAAM - TANZANIA  
Tel: 2127817/2134603  
Fax: 2134603

## **GUIDE FOR COMPLETING AN ENVIRONMENTAL ASSESSMENT REGISTRATION FORM**

The Environmental Assessment Registration form is designed to provide enough relevant information to enable NEMC to set an appropriate level of assessment for a proposal referred to it. Failure to provide detailed information in a comprehensive manner may delay the assessment process.

It is not expected that this form will be appropriate for all purposes and, depending on the nature of the proposal, a lengthy document may be necessary in addition to this form.

### **PROPOSAL**

A simple, brief description of the proposal or proposed undertaking is required and must include: quantities of raw materials required; input processes, end results, output quantities and timing.

Please include flow diagram if available.

### **LOCATION**

A map/site plan is essential.

It should indicate the geographic co-ordinates of the site elevation and slope, any nearby area of environmental significance (e.g. proposed or declared reserves, water courses, wetlands) and adjacent land uses, including the nearest homes or areas zoned residential.

### **SERVICES**

Details of water supply, storm water drainage, power corridors, access to and impact on roads and transport can all be of significance and should be noted where relevant.

## **ENVIRONMENTAL IMPACT**

1. Criteria for assessing a project and setting a level of assessment are:
2. The character of the receiving environment
3. The potential impact of the proposal and confidence of predicting impacts
4. Resilience of the environment to cope with change
5. The technology to be used
6. Plans, policies or procedure which influence land use changes
7. Degree of public interest (i.e. concerns of the general public)
8. Any other relevant factors to the particular undertaking

The following potential environmental impacts may be relevant;

- Effects on geomorphology, land stability and landscape
- Effects on drainage and water quality (surface and ground)
- Effects on biota
- Effects on access and transport systems
- Effects on existing services including power, water, and telephone
- Effects on existing community facilities
- Effects on existing contingency plans for safety and emergency services
- Effects of emissions (gas, dust, noise and heat)
- Management of solid and liquid wastes and storm water
- Impact on adjacent land uses including any conservation and recreation aspects
- Impact of construction and operational activities
- Visual impact
- Social impact



Current Zoning

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Distance to nearest residential and / or other facilities

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Adjacent land uses (existing & proposed)

-----

-----

Site description

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**3. INFRASTRUCTURE AND UTILITIES**

Structures (buildings and other facilities)

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Land required

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Water (source, quantity)

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Power (type, source & quantity)

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Road

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Other major utilities (e.g. sewerage, etc.)

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**4. ENVIRONMENTAL IMPACTS**

Potential environmental effects of proposed undertaking (both constructional and operational phases)

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**5. OTHER ENVIRONMENTAL ISSUES**

Potential significant risks and hazards associated with the proposal (including occupational health and safety). State briefly relevant environmental studies already done and attach copies as appropriate

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**6. MITIGATION OF IMPACT AND ENVIRONMENTAL ENHANCED MEASURES**

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**DECLARATION**

I, ..... hereby declare that the information provided on this form is true to the best of my knowledge and shall provide any additional information that shall come to my notice in the course of processing this application.

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**Signature**

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**Date**

## ANNEX 7 – Third Document

### 3. Provisional application forms from relatively new institutions:

3.1 National Environmental Management Council

**3.2 Occupational Safety and Health Authority**



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF LABOUR, YOUTH DEVELOPMENT AND SPORTS  
OCCUPATIONAL SAFETY AND HEALTH AUTHORITY

OSHA 1



**The Occupation Health and Safety Act No 5 of 2003**

**For Official use only**

|                             |  |                  |  |
|-----------------------------|--|------------------|--|
| Appl. form verified by      |  | Registration No. |  |
| Registration fee to be paid |  | File             |  |
| Certificate prepared by     |  | S.B. Register    |  |
| Certificate approved by     |  | C. Index         |  |

Section 16 of the OHS Act 2003 requires that, before any person occupies or uses as a factory or any workplace premises which were occupied or used by him at the commencement of the Act he shall apply for the registration of such premises by sending to the CI Inspector a written notice containing the particulars set out in the First Schedule to the Act. This form *may* be used for the purpose. WI completed, it should be sent to the Chief Inspector. When completed, it should be sent to the Chief Inspector. Where necessary completed application form *may* be submitted to Chief Inspector through Area Labour Officer

**APPLICATION FOR REGISTRATION OF BUILDING OPERATIONS OR WORKS OF ENGINEERING**

1. Name of the contractor and his postal address.....
2. Name of Client and his postal address.....
3. Name of consultant and his postal address.....
4. Name of architect and his postal address.....
5. Name of quantity surveyors and his postal address.....
6. State whether main contractor or sub-contractor. If sub-contractor give the name of main contractor.....
7. State the trade of the person, firm or company.....
8. Address of the registered office (in case of business).....
9. Address and location where operations or works are carried on.....
10. Address to which communications should be made.....
11. Telephone number (if any on the site).....
12. Number of workers expected to be employed at the site including working proprietors/partners.....

|       | <b>Permanent</b> | <b>Casual</b> | <b>Partner</b> |
|-------|------------------|---------------|----------------|
| Men   |                  |               |                |
| Women |                  |               |                |
| Total |                  |               |                |

13. Appropriate date of commencement of work.....
14. Probable duration of work.....
15. Are any power/energy being or to be used? Yes or No If Yes what is its nature (e.g. electric, steam, gas, or diesel.....
16. Are scaffolds to be used? If so, name the material to be used and the type of scaffolds.....
17. Are cranes to be used? If so, state.....
18. Are hoists to be used? If so, state.....
19. Are air receivers to be used? If so, state: -.....
20. The client building permit no.....date issued.....at.....(by appropriate authority)
21. Nature of operations or works carried on:

(a) Building operations (tick items, which apply)

|                                       |    |  |
|---------------------------------------|----|--|
| Constitution <input type="checkbox"/> |    | Industrial building <input type="checkbox"/>           |
| Maintenance <input type="checkbox"/>  | of | Commercial or public building <input type="checkbox"/> |
| Demolition <input type="checkbox"/>   |    | Dwelling over 3 storey <input type="checkbox"/>        |

State any other .....

(b) Works of engineering construction (specify the type of construction).....

(c) Type of construction is temporary/or permanent (cancel which does not apply).....

I hereby notify that I am undertaking the building operations or works of engineering construction specified above at plot no as required by rule 5 (1) of the Factories /Building Operations and Works of Engineering Construction) Rules 1985

Safety and Health Supervisor/Officer and his/her qualifications and occupations

Whose qualification and occupation are as follows:.....has been appointed as the safety supervisor/officer with effect from.....(date). The person has been found competent to carry out the duties as required by rule-6 of the said rules.

Name.....

Designation.....

Signature.....

Company stamp.....

**NOTE**

- (a) Their operations or works which the person undertaking them has reasonable grounds for believing that it will be completed within six weeks, or
- (b) Notice has already been given to the Chief Inspector already in progress at the same place. This form should be filled up and sent to the Chief Inspector

## **ANNEX 8**

# **DATA ON INVESTMENTS IN TANZANIA**

(From the Tanzania Investment Centre)

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 1996**

| SECTOR                     | TOTAL      | NEW       | EXP/REH.  | LOCAL     | FOREIGN   | JOINT     | TOTAL         | TOTAL          | TOTAL         |
|----------------------------|------------|-----------|-----------|-----------|-----------|-----------|---------------|----------------|---------------|
|                            | PROJECTS   | PROJECT   | PROJECT   | PROJECTS  | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT     | INVESTMENT    |
|                            | Registered | (NO.)     | (NO.)     | (NO.)     | (NO.)     | (NO.)     | (NO.)         | Tshs. Million  | US\$ Million  |
| 1. Agriculture & Livestock | 6          | 2         | 4         | 2         | 1         | 3         | 668           | 4,206          | 7.25          |
| 2. Natural Resources       | 5          | 5         | 0         | 2         | 0         | 3         | 1,707         | 12,946         | 22.32         |
| 3. Tourism                 | 12         | 9         | 3         | 6         | 0         | 6         | 1,074         | 20,115         | 34.68         |
| 4. Manufacturing           | 65         | 49        | 16        | 34        | 14        | 17        | 14,269        | 184,623        | 318.32        |
| 5. Petroleum and Mining    | 1          | 1         | 0         | 0         | 0         | 1         | 30            | 4,680          | 8.07          |
| 6. Construction            | 3          | 2         | 1         | 1         | 1         | 1         | 618           | 7,540          | 13.00         |
| 7. Transportation          | 6          | 5         | 1         | 1         | 0         | 5         | 253           | 8,999          | 15.52         |
| 8. Services                | 4          | 2         | 2         | 2         | 0         | 2         | 427           | 21,653         | 37.33         |
| 9. Computer                | 0          | 0         | 0         | 0         | 0         | 0         | -             | -              |               |
| 10. Financial Institutions | 6          | 6         | 0         | 1         | 1         | 4         | 401           | 6,366          | 10.98         |
| 11. Telecommunication      | 2          | 2         | 0         | 0         | 0         | 2         | 208           | 8,052          | 13.88         |
| 12. Energy                 | 1          | 1         | 0         | 0         | 0         | 1         | 90            | 97,800         | 168.62        |
| <b>TOTAL</b>               | <b>111</b> | <b>84</b> | <b>27</b> | <b>49</b> | <b>17</b> | <b>45</b> | <b>19,745</b> | <b>376,980</b> | <b>649.97</b> |

Exchange Rate average 1 US\$ = Tshs 580.0

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 1997**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.  | LOCAL     | FOREIGN   | JOINT     | TOTAL         | TOTAL          | TOTAL         |
|----------------------------|------------|------------|-----------|-----------|-----------|-----------|---------------|----------------|---------------|
|                            | PROJECTS   | PROJECT    | PROJECT   | PROJECTS  | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT     | INVESTMENT    |
|                            | Registered | (NO.)      | (NO.)     | (NO.)     | (NO.)     | (NO.)     | (NO.)         | Tshs. Million  | US\$ Million  |
| 1. Agriculture & Livestock | 11         | 9          | 2         | 1         | 3         | 7         | 2,077         | 16,319         | 26.66         |
| 2. Natural Resources       | 9          | 8          | 1         | 4         | 4         | 1         | 12,213        | 124,108        | 202.76        |
| 3. Tourism                 | 31         | 22         | 9         | 15        | 6         | 10        | 3,044         | 41,049         | 67.06         |
| 4. Manufacturing           | 102        | 85         | 17        | 49        | 28        | 25        | 13,885        | 180,614        | 295.07        |
| 5. Petroleum and Mining    | 14         | 14         | 0         | 8         | 2         | 4         | 2,248         | 173,353        | 283.21        |
| 6. Construction            | 11         | 11         | 0         | 3         | 5         | 3         | 684           | 20,720         | 33.85         |
| 7. Transportation          | 4          | 1          | 3         | 0         | 1         | 3         | 237           | 12,694         | 20.74         |
| 8. Services                | 16         | 14         | 2         | 9         | 4         | 3         | 2,903         | 32,249         | 52.69         |
| 9. Computer                | 0          | 0          | 0         | 0         | 0         | 0         | -             | -              | -             |
| 10. Financial Institutions | 1          | 1          | 0         | 1         | 0         | 0         | 20            | 1,536          | 2.51          |
| 11. Telecommunication      | 0          | 0          | 0         | 0         | 0         | 0         | -             | -              | -             |
| 12. Energy                 | 0          | 0          | 0         | 0         | 0         | 0         | 0             | -              | -             |
| <b>TOTAL</b>               | <b>199</b> | <b>165</b> | <b>34</b> | <b>90</b> | <b>53</b> | <b>56</b> | <b>37,311</b> | <b>602,642</b> | <b>984.55</b> |

Exchange Rate average 1 US\$ = Tshs 612.1

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 1998**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.  | LOCAL      | FOREIGN   | JOINT     | TOTAL         | TOTAL          | TOTAL         |
|----------------------------|------------|------------|-----------|------------|-----------|-----------|---------------|----------------|---------------|
|                            | PROJECTS   | PROJECT    | PROJECT   | PROJECTS   | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT     | INVESTMENT    |
|                            | Registered | (NO.)      | (NO.)     | (NO.)      | (NO.)     | (NO.)     | (NO.)         | Tshs. Million  | US\$ Million  |
| 1. Agriculture & Livestock | 11         | 6          | 5         | 3          | 5         | 3         | 9,328         | 118,110        | 177.69        |
| 2. Natural Resources       | 11         | 7          | 4         | 6          | 3         | 2         | 1,236         | 17,606         | 26.49         |
| 3. Tourism                 | 35         | 24         | 11        | 22         | 8         | 5         | 3,669         | 44,789         | 67.38         |
| 4. Manufacturing           | 118        | 90         | 28        | 68         | 31        | 19        | 16,739        | 179,739        | 270.41        |
| 5. Petroleum and Mining    | 9          | 8          | 1         | 4          | 3         | 2         | 2,393         | 27,169         | 40.87         |
| 6. Construction            | 12         | 11         | 1         | 5          | 4         | 3         | 1,512         | 20,285         | 30.52         |
| 7. Transportation          | 13         | 9          | 4         | 7          | 3         | 3         | 684           | 35,942         | 54.07         |
| 8. Services                | 18         | 14         | 4         | 8          | 8         | 2         | 1,877         | 14,409         | 21.68         |
| 9. Computer                | 0          | 0          | 0         | 0          | 0         | 0         | -             | -              | -             |
| 10. Financial Institutions | 5          | 5          | 0         | 2          | 1         | 2         | 171           | 7,087          | 10.66         |
| 11. Telecommunication      | 3          | 3          | 0         | 1          | 0         | 2         | 146           | 27,834         | 41.87         |
| 12. Human Resources        | 4          | 3          | 1         | 2          | 1         | 1         | 130           | ,750           | 2.63          |
| <b>TOTAL</b>               | <b>239</b> | <b>180</b> | <b>59</b> | <b>128</b> | <b>67</b> | <b>44</b> | <b>37,885</b> | <b>494,720</b> | <b>744.28</b> |

Exchange Rate average 1 US\$ = Tshs 664.7

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 1999**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.  | LOCAL     | FOREIGN   | JOINT     | TOTAL         | TOTAL          | TOTAL         |
|----------------------------|------------|------------|-----------|-----------|-----------|-----------|---------------|----------------|---------------|
|                            | PROJECTS   | PROJECT    | PROJECT   | PROJECTS  | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT     | INVESTMENT    |
|                            | Registered | (NO.)      | (NO.)     | (NO.)     | (NO.)     | (NO.)     | (NO.)         | Tshs. Million  | US\$ Million  |
| 1. Agriculture & Livestock | 14         | 5          | 9         | 5         | 6         | 3         | 1,669         | 40,168         | 53.93         |
| 2. Natural Resources       | 5          | 4          | 1         | 2         | 1         | 2         | 302           | 9,656          | 12.96         |
| 3. Tourism                 | 25         | 17         | 8         | 10        | 8         | 7         | 1,372         | 22,759         | 30.55         |
| 4. Manufacturing           | 62         | 49         | 13        | 28        | 14        | 20        | 5,196         | 120,680        | 162.03        |
| 5. Petroleum and Mining    | 17         | 14         | 3         | 5         | 6         | 6         | 1,022         | 27,560         | 37.00         |
| 6. Construction            | 19         | 15         | 4         | 10        | 4         | 5         | 1,208         | 88,924         | 119.39        |
| 7. Transportation          | 10         | 8          | 2         | 10        | -         | -         | 669           | 14,252         | 19.14         |
| 8. Services                | 18         | 16         | 2         | 6         | 2         | 10        | 1,148         | 26,862         | 36.07         |
| 9. Computer                | 1          | 1          | -         | 1         | -         | -         | 11            | 147            | 0.20          |
| 10. Financial Institutions | 6          | 5          | 1         | 2         | 1         | 3         | 182           | 4,742          | 6.37          |
| 11. Telecommunication      | 3          | 2          | 1         | 1         | 1         | 1         | 94            | 6,995          | 9.39          |
| 12. Human Resources        | 1          | -          | 1         | 1         | -         | -         | 60            | 36,402         | 48.87         |
| <b>TOTAL</b>               | <b>181</b> | <b>136</b> | <b>45</b> | <b>81</b> | <b>43</b> | <b>57</b> | <b>12,933</b> | <b>399,138</b> | <b>535.90</b> |

Exchange Rate average 1 US\$ = Tshs 744.8

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 2000**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.  | LOCAL     | FOREIGN   | JOINT     | TOTAL         | TOTAL          | TOTAL         |
|----------------------------|------------|------------|-----------|-----------|-----------|-----------|---------------|----------------|---------------|
|                            | PROJECTS   | PROJECT    | PROJECT   | PROJECTS  | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT     | INVESTMENT    |
|                            | Registered | (NO.)      | (NO.)     | (NO.)     | (NO.)     | (NO.)     | .(NO.)        | Tshs. Million  | US\$ Million  |
| 1. Agriculture & Livestock | 16         | 12         | 4         | 4         | 4         | 8         | 3,795         | 29,953         | 37.42         |
| 2. Natural Resources       | 10         | 7          | 3         | 5         | -         | 5         | 424           | 12,509         | 15.63         |
| 3. Tourism                 | 17         | 12         | 5         | 9         | 1         | 7         | 1,027         | 18,613         | 23.25         |
| 4. Manufacturing           | 66         | 48         | 18        | 22        | 25        | 19        | 5,784         | 63,010         | 78.72         |
| 5. Petroleum and Mining    | 7          | 4          | 3         | 3         | -         | 4         | 522           | 11,494         | 14.36         |
| 6. Construction            | 23         | 17         | 6         | 11        | 3         | 9         | 1,456         | 53,583         | 66.95         |
| 7. Transportation          | 7          | 5          | 2         | 3         | -         | 4         | 749           | 28,950         | 36.17         |
| 8. Services                | 18         | 13         | 5         | 3         | 8         | 7         | 4,607         | 37,654         | 47.04         |
| 9. Computer                | 2          | 2          | -         | -         | 1         | 1         | 50            | 1,005          | 1.26          |
| 10. Financial Institutions | 3          | 1          | 2         | -         | 2         | 1         | 103           | 7,523          | 9.40          |
| 11. Telecommunication      | 5          | 4          | 1         | 1         | 1         | 3         | 798           | 431,700        | 539.36        |
| 12. Energy                 | -          | -          | -         | -         | -         | -         | -             | -              | -             |
| 13. Human Resources        | 4          | 2          | 2         | 3         | 1         | -         | 220           | 3,777          | 4.72          |
| <b>TOTAL</b>               | <b>178</b> | <b>127</b> | <b>51</b> | <b>64</b> | <b>46</b> | <b>68</b> | <b>19,535</b> | <b>699,771</b> | <b>874.28</b> |

Exchange Rate average 1 US\$ = Tshs 800.4

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 2001**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.  | LOCAL     | FOREIGN   | JOINT     | TOTAL         | TOTAL            | TOTAL           |
|----------------------------|------------|------------|-----------|-----------|-----------|-----------|---------------|------------------|-----------------|
|                            | PROJECTS   | PROJECT    | PROJECT   | PROJECTS  | PROJECTS  | VENTURE   | EMPLOY        | INVESTMENT       | INVESTMENT      |
|                            | Registered | (NO.)      | (NO.)     | (NO.)     | (NO.)     | (NO.)     | (NO.)         | Tshs. Million    | US\$ Million    |
| 1. Agriculture & Livestock | 12         | 7          | 5         | 4         | 3         | 5         | 5,676         | 53,214           | 60.72           |
| 2. Natural Resources       | 8          | 7          | 1         | 3         | 4         | 1         | 830           | 9,809            | 11.19           |
| 3. Tourism                 | 40         | 32         | 8         | 18        | 9         | 13        | 1,967         | 39,666           | 45.26           |
| 4. Manufacturing           | 82         | 51         | 31        | 32        | 20        | 30        | 10,685        | 124,735          | 142.33          |
| 5. Petroleum and Mining    | 13         | 11         | 2         | 4         | 3         | 6         | 1,019         | 38,969           | 44.46           |
| 6. Construction            | 17         | 13         | 4         | 6         | 5         | 6         | 1,996         | 33,011           | 37.67           |
| 7. Transportation          | 11         | 8          | 3         | 6         | 2         | 3         | 563           | 30,074           | 34.32           |
| 8. Services                | 24         | 19         | 5         | 10        | 4         | 10        | 985           | 22,594           | 25.78           |
| 9. Computer                | 3          | 3          | -         | 1         | -         | 2         | 67            | 5,228            | 5.97            |
| 10. Financial Institutions | 4          | 1          | 3         | -         | 3         | 1         | 189           | 6,304            | 7.19            |
| 11. Telecommunication      | 5          | 3          | 2         | 3         | -         | 2         | 522           | 726,755          | 829.25          |
| 12. Energy                 | -          | -          | -         | -         | -         | -         | -             | -                | -               |
| 13. Human Resources        | 1          | -          | 1         | -         | -         | 1         | 200           | 1,446            | 1.65            |
| <b>TOTAL</b>               | <b>220</b> | <b>155</b> | <b>65</b> | <b>87</b> | <b>53</b> | <b>80</b> | <b>24,699</b> | <b>1,091,805</b> | <b>1,245.78</b> |

Exchange Rate average 1 US\$ = Tshs 876.4

**TANZANIA INVESTMENT CENTRE**  
**SUMMARY OF REGISTERED PROJECTS FOR THE YEAR 2002**

| SECTOR                     | TOTAL      | NEW        | EXP/REH.   | LOCAL      | FOREIGN    | JOINT     | TOTAL         | TOTAL            | TOTAL           |
|----------------------------|------------|------------|------------|------------|------------|-----------|---------------|------------------|-----------------|
|                            | PROJECTS   | PROJECT    | PROJECT    | PROJECTS   | PROJECTS   | VENTURE   | EMPLOY        | INVESTMENT       | INVESTMENT      |
|                            | Registered | (NO.)      | (NO.)      | (NO.)      | (NO.)      | (NO.)     | (NO.)         | Tshs. Million    | US\$ Million    |
| 1. Agriculture & Livestock | 16         | 8          | 8          | 2          | 7          | 7         | 4,219         | 47,730           | 49.92           |
| 2. Natural Resources       | 8          | 6          | 2          | 5          | 1          | 2         | 951           | 12,959           | 13.55           |
| 3. Tourism                 | 72         | 42         | 30         | 35         | 20         | 17        | 4,329         | 85,690           | 89.63           |
| 4. Manufacturing           | 103        | 68         | 35         | 35         | 42         | 26        | 15,685        | 195,072          | 204.05          |
| 5. Petroleum and Mining    | 19         | 14         | 5          | 8          | 2          | 9         | 1,953         | 38,642           | 40.42           |
| 6. Construction            | 39         | 31         | 8          | 23         | 8          | 8         | 3,207         | 564,401          | 590.37          |
| 7. Transportation          | 10         | 5          | 5          | 3          | 7          | -         | 677           | 24,080           | 25.18           |
| 8. Services                | 26         | 20         | 6          | 8          | 12         | 6         | 883           | 25,921           | 27.11           |
| 9. Computer                | 3          | 3          | -          | -          | 1          | 2         | 281           | 2,673            | 2.79            |
| 10. Financial Institutions | 2          | -          | 2          | -          | 1          | 1         | 41            | 2,761            | 2.88            |
| 11. Telecommunication      | 4          | 3          | 1          | 3          | -          | 1         | 519           | 18,283           | 19.12           |
| 12. Energy                 | 1          | 1          | -          | -          | -          | 1         | 10            | 605              | 0.63            |
| 13. Human Resources        | 8          | 5          | 3          | 4          | 3          | 1         | 377           | 5,719            | 5.98            |
| <b>TOTAL</b>               | <b>311</b> | <b>206</b> | <b>105</b> | <b>126</b> | <b>104</b> | <b>81</b> | <b>33,132</b> | <b>1,024,536</b> | <b>1,071.00</b> |

Exchange Rate average 1 US\$ = Tshs 956

## **ANNEX 9**

### **MAIN GOT INSTITUTIONS REFERRED TO IN THE SECTIONS OF THE REPORT**

**Tanzania Investor Roadmap, 3rd Edition: Main GOT Institutions Referred to in the Sections of the Report**

| <b>Section of the Report</b> | <b>Institution</b>                                 | <b>Office</b>                    | <b>Physical Address</b>                                   | <b>P.O. Box</b> | <b>City/town</b> | <b>Phone*</b>         | <b>Fax*</b> | <b>Web site</b>    |
|------------------------------|--|----------------------------------|---|-----------------|------------------|-----------------------|-------------|--------------------|
| Ch. 2                        | Tanzania Investment Centre (TIC)                   |                                  | Shaaban Robert Street, plots 9 A & B                      | 938             | Dar es Salaam    | 211.6328-32           | 211.8253    | www.tic.co.tz      |
| 3.1                          | Business Registration and Licensing Agency (BRELA) |                                  | Cooperative Building, lumumba ST (4th floor)              | 9393            | Dar es Salaam    | 218.0113              | 218.0371    |                    |
| 3.2/3.9/3.10                 | Tanzania Revenue Authority (TRA)                   | Taxpayer Education Department    | Head Office, Sokoine Road                                 | 11491           | Dar es Salaam    | 211.9343/9591-4       | 212.8593    | www.tra.go.tz      |
| 3.2/3.9/3.10                 | TRA  | Department of Valued Added Tax   | Head Office, Sokoine Road                                 | 1629            | Dar es Salaam    | 211.9591-4            | 212.1753    | www.tra.go.tz      |
| 3.2 /3.9 /3.10               | TRA  | Department of Customs and Excise | Mapato House, Sokoine Road                                | 9053            | Dar es Salaam    | 212.7783-5            |             | www.tra.go.tz      |
| 3.2 /3.9/3.10                | TRA  | Department of Income Tax         | Mapato House, Sokoine Road                                | 9131            | Dar es Salaam    | 212.9533              | 212.8953    | www.tra.go.tz      |
| 3.2 / 3.9 /3.10              | TRA  | Department of large Tax Payers   | PPF Tower, Ohio ST and Garden Avenue                      | 9462            | Dar es Salaam    | 213.0158/<br>213.0185 |             | www.tra.go.tz      |
| 3.3                          | Ministry of Industry and Trade (MIT)               | Internal Trade Section           | Cooperative Building, lumumba ST (6th floor)              | 9503            | Dar es Salaam    | 218.0075              | 218.0371    | www.mit.go.tz      |
| 3.4                          | Temeke Municipal Government                        | Temeke Municipal Building        | Temeke District   | 45232           | Dar es Salaam    | 0744.609.205          |             |                    |
| 3.5                          | Ministry of labour                                 | Labor Commission                 | Azikiwe Street at "Askari monument" roundabout, 3rd floor |                 | Dar es Salaam    | 212.5609              |             | www.tanzania.go.tz |

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|------------------------------|---|---|--|-----------------|------------------|-------------------|-------------------|---------------------|
| 3.6                          | National Social Security Fund (NSSF)                |   | NSSF building, Bibititi Mohamed & Morogoro roads | 1322            | Dar es Salaam    | 211.3503-10       | 211.0459          | www.nssf.tz         |
| 3.6                          | National Insurance Corporation of Tanzania Limited  |   | Intersection of Samora Avenue and Pemba Road     | 9264            | Dar es Salaam    | 211.3823/3829     | 211.3403          | www.nictanzania.com |
| 3.7                          | Dar es Salaam Water and Sewerage Authority (DAWASA) | Head Office                               | 118 Gerezan Street                               | 1573            | Dar es Salaam    | 213.1191-4        | 211.0999          | www.dawasa.org      |
| 3.7                          | Tanzania Electric Supply Corporation (TANESCO)      | Head Office                               | Samora Avenue                                    | 9024            | Dar es Salaam    | 211.1041-8        | 211.3836/4981     |                     |
| 3.7                          | Tanzania Telecommunications Company Ltd (TTCL)      | Oyster Bay Branch                         | Haile Selassie Road                              | 7646            | Dar es Salaam    | 266.6031          |                   | www.ttcl.co.tz      |
| 3.7                          | TTCL  | Head Office                               | Samora Avenue                                    | 9070            | Dar es Salaam    | 211.0055          | 211.3232          | www.ttcl.co.tz      |
| 3.7                          | Tanzania Posts Corporation                          | Head Office                               | Posta House, 12th floor                          | 9551            | Dar es Salaam    | 211.8280          |                   |                     |
| 3.8                          | Vice President's Office                             | Division of Environment (supervises NEMC) | Asikiwe ST, IPS building 1st floor               | 5380            | Dar es Salaam    | 211.3983/211.8416 | 211.3856/212.5297 | www.tanzania.go.tz  |
| 3.9 and 3.10                 | TRA (see section 3.2 above)                         |   |  |                 |                  |                   |                   | www.tanzania.go.tz  |
| 4.1                          | Ministry of Home Affairs                            | Division of Immigration                   | Ghana Avenue                                     | 512             | Dar es Salaam    | 211.8640-6        |                   | www.bot-tz.ora      |
| 4.2 /5.11                    | Bank of Tanzania                                    | Legal Affairs Department                  | Mirambo Street                                   | 2939            | Dar es Salaam    | 211.3444          |                   | www.tanzania.go.tz  |

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|------------------------------|--|---|---|-----------------|------------------|------------------------------------|-------------|--------------------|
| 5.1                          | Ministry of Lands  |   | Sokoine Drive                             |                 | Dar es Salaam    | 211.7870/<br>212.1894/<br>212.1034 |             |                    |
| 5.2                          | Check with appropriate local government (e.g. Temeke in section 3.4) |   |   |                 |                  |                                    |             |                    |
| 5.3                          | Ministry of Agriculture  | Main Administration                             | Kilimo 1 building, off Mandela Road       | 9192            | Dar es Salaam    | 286.2480                           |             | www.tanzania.go.tz |
| 5.4                          | Tanzania Bureau of Standards (TBS)                                   | Head Office                                     |   |                 | Arusha           | 245.0206                           | 245.0959    | www.tanzania.go.tz |
| 5.4                          | TBS  | Dar es Salaam office                            | Morogoro Road                             | 9524            | Dar es Salaam    |                                    |             | www.tanzania.go.tz |
| 5.5                          | Ministry of Natural Resources and Tourism (MNRT)                     | Division of Forestry and Beekeeping             |   | 9352            | Dar es Salaam    | 213.2302,<br>211.8403,<br>211.3082 |             | www.tanzania.go.tz |
| 5.6                          | Ministry of Energy and Minerals                                      |   | Samora Avenue                             | 2000            | Dar es Salaam    | 213.7142                           |             | www.tanzania.go.tz |
| 5.7                          | Ministry of Natural Resources and Tourism (MNRT)                     | Division of Tourism                             |   | 9352            | Dar es Salaam    | 211.8403/3082/<br>213.2302         |             | www.tanzania.go.tz |
| 5.8                          | MNRT   | Division of Fisheries                           | Ardhi House, Magogoni Street              | 9352            | Dar es Salaam    |                                    |             | www.tanzania.go.tz |
| 5.9                          | Industrial Licensing Board (see BRELA, section 3.1 above)            |   |   |                 | Dar es Salaam    |                                    |             |                    |
| 5.10                         | Ministry of Labour, Youth and Sports Development                     | Occupational Safety and Health Authority (OSHA) | CCM Office, 6th floor, off Lumumba Street | 9014            | Dar es Salaam    | 218.0923/4847                      |             | www.tanzania.go.tz |
| 5.11                         | BOT (see section 4.2 above)  |   |   |                 | Dar es Salaam    |                                    |             |                    |

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|------------------------------|--|--|--|-----------------|------------------|-----------------------|-------------|--------------------|
| 5.12                         | Ministry of Communication and Transports | Central Transport Licensing Authority (CTLA) | Tancot House                                   | 9144            | Dar es Salaam    | 213.7650-7            | 211.2751    | www.tanzania.go.tz |
| 5.13                         | Ministry of Communication and Transports | Tanzania Civil Aviation Authority (TCAA)     | Samora Avenue and Azikiwe Street               | 2819            | Dar es Salaam    | 213.6806/<br>211.5079 | 211.8905    | www.tanzania.go.tz |
| 5.14                         | Ministry of Industry and Trade (MIT)     | National Development Corporation (NDC)       | Development House, Ohio Street, Kivukoni Front | 2669            | Dar es Salaam    | 211.1460/4            | 211.3618    | www.ndctz.com      |