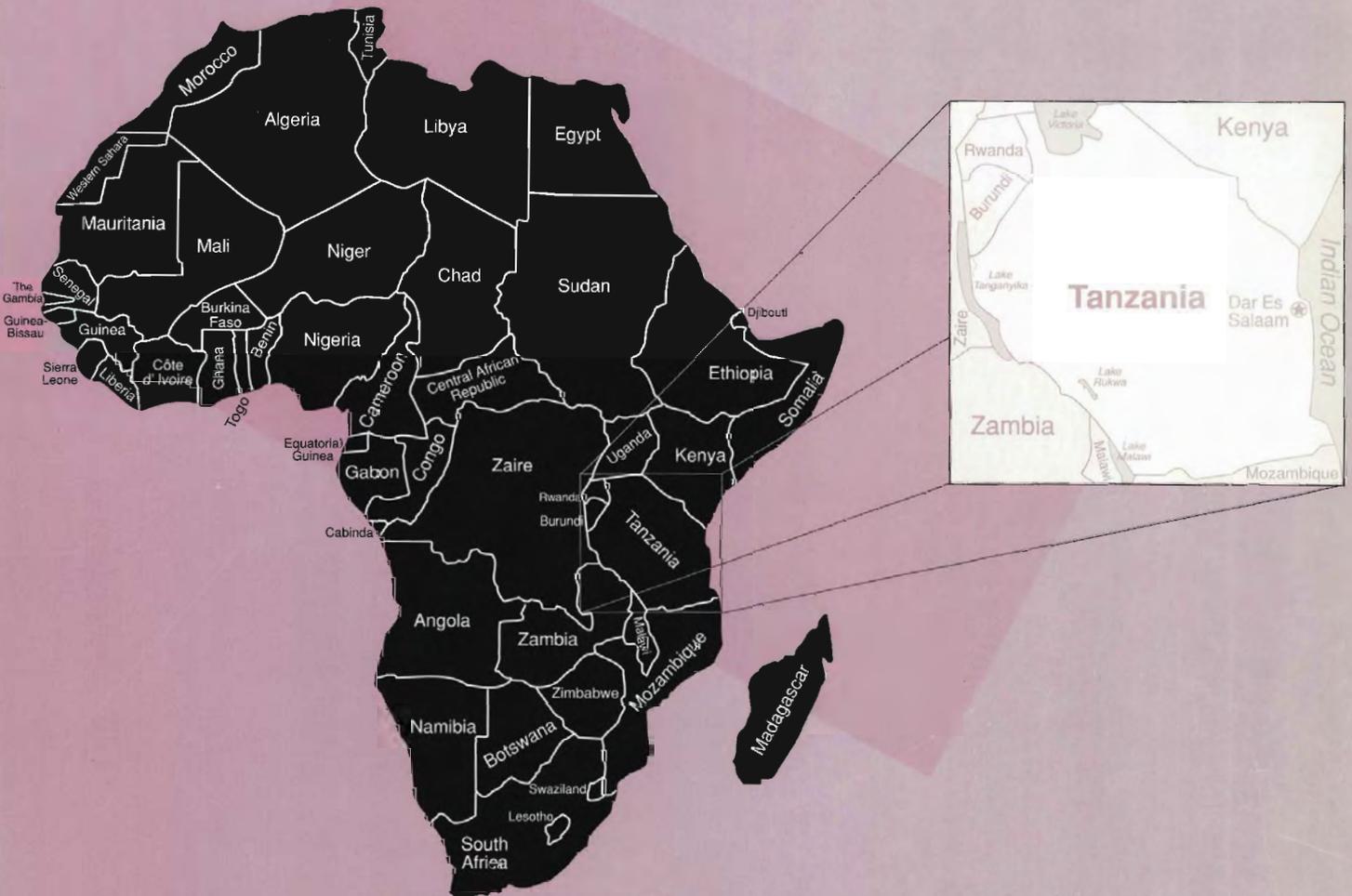




The Agency for International Development Presents

# Critical Issues For American Investors in TANZANIA





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TANZANIA**

April 1992

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## **EXECUTIVE SUMMARY**

Tanzania offers a considerable range of opportunities for profitable new investments or joint ventures by U.S. entrepreneurs. The operating environment is challenging, however, for the following reasons:

- (1) Many of the inputs needed for productive investment are in short supply;
- (2) The infrastructure system, including the road and railroad network, telecommunications system, and electricity and water supply, requires major rehabilitation;
- (3) There is an acute shortage of qualified local managerial personnel; and
- (4) The chronic shortage of foreign exchange makes it difficult for foreign investors to remit capital and profits.

Nonetheless, investors with patience and willingness to operate in such an environment can find profitable ventures in many areas.

The Tanzanian economy is still overcoming the heritage of several decades of socialist policies. In 1967, President Nyerere embarked upon a strategy of heavy government involvement in the economy, marked by the creation of many government enterprises, strict control over market activities, and a strong import-substitution trade regime. Beginning in the mid-1980s, efforts have been made to reverse these policies and introduce a more market-based system. Recent reforms that are likely to benefit American investors include:

- (1) Reducing corporate income tax from 55 percent to 50 percent for non-resident companies;
- (2) Reducing the overvalued exchange rate of the Tanzanian Shilling;
- (3) Authorizing Foreign Exchange Bureaus to conduct foreign exchange transactions in market rates;
- (4) Reducing the duty rates for most capital, intermediate, and consumer goods;
- (5) Introducing the Open General Licensing system to liberalize the imports of inputs;
- (6) Allowing the marketing of agricultural products through private traders;
- (7) Removing price controls on all products with the exception of petroleum, fertilizer, and sugar;
- (8) Allowing private commercial banks, including international banks, to provide financial services in Tanzania;
- (9) Privatizing state-owned commercial enterprises; and

- (10) Introducing a wide range of investment incentives through under the National Investment Act of 1990.

Agriculture remains the backbone of the economy, producing both foodstuffs and cash crops. Tanzania's diverse agricultural base offer considerable opportunities for investment in export-oriented agribusiness.

While mining is relatively small in scale, Tanzania has enjoyed new finds in gold, diamonds and gemstones. A new government policy has recently brought the trading of gold, diamonds and gemstones into the official channels. The Mining and Petroleum Acts provides investors with a package of investment incentives which include tariff and income tax exemptions.

Manufacturing is currently geared primarily toward serving local consumer goods markets. However, opportunities exist for new ventures oriented toward either domestic or export markets. Investors can benefit from Tanzania's low wages, relatively disciplined labor force, duty-free, quota-free access to EC markets under the Lomé Agreement, and preferential access to the American market under the U.S. Generalized System of Preferences (GSP).

Tanzania also offers major potential for investment in tourism activities, including resorts, hotels, and ecotourism. Furthermore, there are considerable opportunities in the construction and the telecommunications sector, with the ongoing and planned rehabilitation in the nation's infrastructure system.

To the foreign investor, Tanzania can be characterized as having political stability, a gradually improving policy climate, and a package of investment incentives that covers income taxes, import duties, sales taxes, and foreign exchange remittances. Unskilled labor is plentiful at low wages, although highly skilled workers and managers are in short supply.

The approval system for establishing new ventures remains onerous. However, this system is being overhauled through the National Investment Act of 1990. The law created special incentives and established the Investment Promotion Center (IPC), an autonomous agency charged with promoting, coordinating and monitoring both local and foreign investment in Tanzania.

# **I. ECONOMIC PERFORMANCE AND OUTLOOK**

## **A. General Overview**

At independence in 1961, Tanzania was one of the poorest countries in the world, relying almost solely on subsistence agriculture and a few estate crops, with a very small industrial base and a limited number of educated and trained personnel. The economic policy in the first six years after independence was market-oriented, stressing the objectives of per capita income growth and national self-reliance in skilled manpower.

### **The Arusha Declaration of 1967**

A fundamental change in the economic environment was brought about by President Nyerere's Arusha Declaration of 1967, which officially set Tanzania on the course of "socialism and self-reliance." The result was a large-scale nationalization of major commercial and financial institutions, the creation of numerous state-owned enterprises, and the collectivization of agriculture.

The industrial sector was increasingly dominated by mixed companies in which the government has a majority shareholding. Some companies are still owned and controlled by the National Development Corporation (FDC), a publicly owned development finance corporation which works closely with the Ministry of Industries and Trade. Restrictive trade policies were also adopted during this period to encourage import substitution and self-reliance, and importing was confined to state trading companies.

### **Economic Decline: Mid-1970s to 1984**

The Nyerere government achieved significant improvements in the economic and social sectors until the first oil shock in 1974, after which Tanzania entered into a period of economic decline. The overall downturn in the economy was caused in part by a series of unfavorable external conditions including successive droughts, rapid increase in oil prices, the collapse of the East African Community, and the costly war with Uganda. The difficulty faced by the Tanzanian economy was exacerbated by economic mismanagement which included excessive administrative controls over economic activities, inadequate incentives for the agricultural sector, and the unchecked growth and overall inefficiency in the parastatal sector. The Tanzanian economy of the mid 1970s to early 1980s was characterized by:

- Declining output and exports;
- Chronic shortage of foreign exchange;
- An extensive system of official controls and licensing;
- Prohibitive levels of import, sales, and excise taxes;

- Increased government control over external and internal trade and distribution, widespread price controls, and de facto rationing of most traded goods; and
- A growing parallel market of exports, imports, and other rationed goods to cope with the shortages and the administrative rationing.

### **Structural Adjustment 1984-Present**

In 1984, the government initiated a series of policy reforms and took significant steps towards reducing public expenditure and subsidies. Continued liberalization was incorporated under a three-year Economic Recovery Program (ERP) launched by President Mwinyi in June 1986, aimed at raising GDP growth, reducing inflation, and restoring equilibrium in the balance of payments. The main features of the ERP included actions to:

- (1) Reduce overvaluation of the exchange rate;
- (2) Implement appropriate fiscal and monetary policies;
- (3) Improve the incentives for agricultural production; and
- (4) Liberalize trade policies.

A major achievement of the ERP has been the exchange rate devaluation, without which the system of rationing foreign exchange could not have been reformed. Since the government has begun to adjust the nominal exchange rate in early 1986, the ratio of the parallel market rate to the official rate has declined from 9:1 to the current 1.5:1.

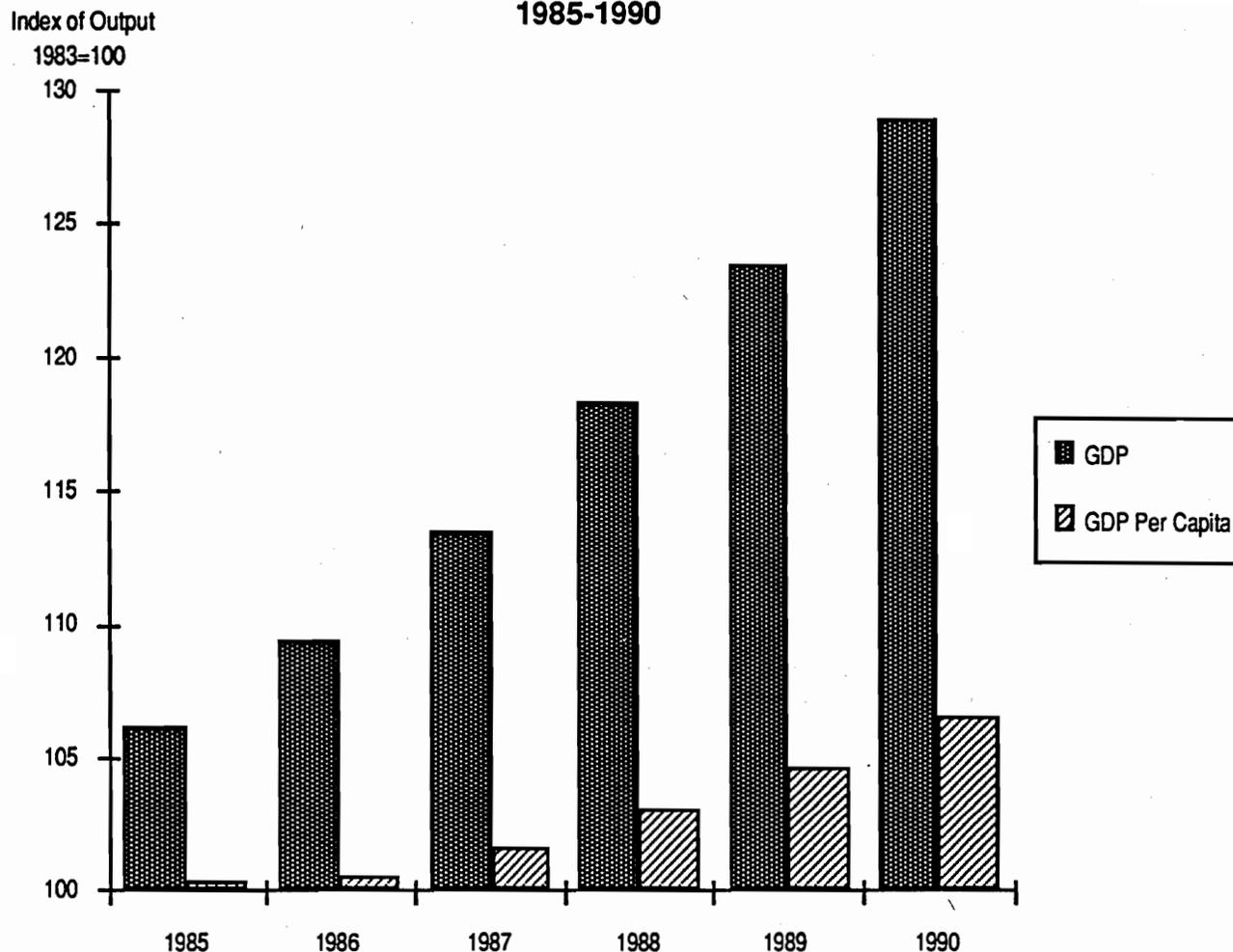
The parallel economy continues to thrive even under this new regime, although the premium on foreign currency in the parallel market has declined to about 50 percent. The continued administrative allocation of foreign exchange, inadequate public service provision, and an evident low level of confidence in the government's ability to enforce new market rules have sustained the need for the parallel economy. Thus, Tanzania's dual economy is expected to remain active in the medium- to longer-term.

Under the more favorable policy environment, national income and export volumes began to rebound in 1986. Real GDP growth averaged around 4 percent from 1986 to 1990, with even higher growth observed in the informal sector (See Figure 1.1 for GDP trends). The agricultural sector recorded the most growth, reflected in sustained increases in production of foodgrain and non-traditional export crops.

Economic growth in the past six years has also been supported by a favorable external environment:

- (1) The coffee boom in 1986 brought about a temporary improvement in the terms of trade;
- (2) Slightly relaxed exchange controls led to the return of some capital which had previously fled the country;
- (3) Declining prices of petroleum products since 1982, notwithstanding the high oil prices during the latter half of 1990 due to the Gulf crisis;

**Figure 1.1**  
**GDP Trends in Tanzania**  
**Index of Output**  
**1985-1990**



- (4) Significant increases in donor aid as a result of policy reforms, from around \$300 million per year during the mid-1980s to over \$800 million per year in the late 1980s, excluding additional debt relief.

The government of Tanzania appears committed to continued reform in the direction of trade liberalization and increased private sector activity. In January 1990 the government unveiled the successor to the ERP, the Economic and Social Action Program (Esap or ERP II), covering the three years 1989/90-1991/92. Its goals and policies are similar to those of the ERP, with more emphasis placed on alleviating the social costs of adjustment. More recent reform initiatives include the authorization of foreign exchange bureaus and plans to restructure and privatize the parastatal sector.

Overall, the recent policy reform in Tanzania is aimed at stimulating the economy by relying more on market principles and private sector growth. The new policy direction has created a significantly more open and favorable environment for foreign investment in Tanzania.

## B. Sector Overviews

### Agriculture

Agriculture is the foundation of the Tanzanian economy, employing 90 percent of the workforce, accounting for nearly 60 percent of national income and 80 percent of total export earnings. Currently about 16.3 million acres are estimated to be cultivated, only 3 percent of which is under irrigation. Subsistence crops include maize, rice, wheat, cassava, sorghum, millet and plantains, which are mainly produced in low yields by peasant smallholders using a low level of technology.

Among major cash crops, coffee, cotton, tobacco, and cashew nuts are mostly produced by peasant farmers, while sisal and tea are grown predominantly in large estates (see Table 1.1). The government is now encouraging increased private investment, both domestic and foreign, in export crops. The World Bank and bilateral donors are also funding rehabilitation programs to raise the output of sisal, sugar, and tea.

Growth in agricultural output has accelerated since the beginning of ERP. Output grew by 3.5 percent in 1986, 4.4 percent in 1987, and averaged 5 percent per year from 1988 to 1990. The trend of declining export crop sales was also reversed in 1985; in 1990 export sales expanded by a healthy 7.7 percent. The growth in the volume of food sales was even more dramatic, particularly in the unofficial marketing channels. Overall, food sales doubled between 1984 and 1988.

**Table 1.1. Production of Principle Crops in Mainland Tanzania  
1986–1990  
(in '000 tons)**

Crops	1986	1988	1990
<b>Foodcrops</b>			
Maize	2,159	3,125	2,332
Rice	419	467	406
Wheat	72	97	84
Mixed pulses	424	...	425
<b>Cash crops</b>			
Coffee	54	49	56
Cotton	56	63	52
Tea	14	16	18
Cashew nuts	18		22
Tobacco	14	11	12
Sisal	30	33	33

Source: Bank of Tanzania

Recovery in the agricultural sector is the direct result of the policy reforms under ERP. The depreciation of the shilling increased the competitiveness of export crops, and the relaxation of price controls improved the operating environment for the farmers.

Private grain marketing reform was undertaken in 1984 when the government began to allow private traders to compete directly with the National Milling Corporation (NMC) - the government's parastatal for grain purchases. Since 1989, farmers were allowed to sell directly to traders without having to pass through the primary state marketing boards and regional cooperative unions, which have been mismanaged and inefficient. The growth in open market sales has been accompanied by an increasing number of grain wholesalers and retailers.

In the 1990/91 marketing season, the official minimum producer price was replaced by a system of indicative prices that served as a guide to farmers in negotiating sales. Actual prices to farmers now depend on the prevailing market conditions. Direct government intervention is limited to the operations of the Strategic Grain Reserve, a 150,000 ton government maize reserve run by NMC, used for emergency food distribution and buffer stock operations.

### **Mining**

The mining industry is small but growing, currently accounting for 1.2 percent of GDP and 5.5 percent of exports. The industry has shown significant recovery as a result of improving investment climate and the more competitive exchange rate. In the mid-1980s, the government reversed the earlier policy of reserving mining as a state activity and began to encourage participation of both local and foreign investors. Previously, mining activities were undertaken by state mining companies established under the holding company, State Mining Corporation (STAMICO). Many foreign investors have since invested in the industry, and over 15 foreign-financed companies have applied for Prospecting or Mining Licenses during the second and third quarters of 1991.

**Diamonds** are mined by the 50 percent government-owned Mwadui Williamson Diamond Mines near Lake Victoria. The output of gem and industrial stones is roughly equal. The Mwadui mine was once one of the world's largest diamond deposits, but production has dropped since its peak in 1986, and Tanzania's share of the world's supply of diamonds has shrunk from about one percent in the 1970s to about 0.1 percent in 1990. Yields have declined and the life of the mine was estimated at less than nine years as of 1988. Despite Tanzania's stand on sanctions against South Africa, Mwadui diamonds have been sold through de Beers' monopoly Central Selling Organization in London. In February 1991 it was announced that an agreement had been reached with another de Beers subsidiary for diamond prospecting in Shinyanga Region.

**Gold** has been very successful in attracting new foreign investment over the past two years. The Bank of Tanzania began buying gold at the world market price through commercial banks since April 1990, paying miners in shillings calculated at the parallel-market rate for the US dollar rather than at the official rate. Consequently, bank purchases of gold from small miners immediately soared, and the volume of gold sold through official channels rose from just 28 kg in 1989 to 1,631 kg in 1990. The three semi-mechanized operating mines as of October 1991 were TANCAN Gold at Matinjé in

the Nzega area, the small Sengambi mine of Mans Mining in the Lupa District, and the small rubble mining operation of DEMCO at Saza in the Lupa district. New mines are being developed in Tobora and Mbeta Regions in joint ventures with foreign partners.

**Gemstones** are increasingly important mineral products that are commercially exploited, the most popular of which is tanzanite (see Table 1.2). Other important gemstones are ruby, sapphire, emerald, and garnets. About 10 tons of precious and semi-precious stones were produced in 1989, mostly by small miners. Until recently, much of the production has been smuggled to Nairobi and Kenya where they are shipped to India, Thailand or Europe for cutting and distribution. Recent efforts to eliminate parallel market operations have shown significant results as the amount of colored gemstones sold through official channels rose by more than two-thirds to 144 tons in 1990.

**Table 1.2. Mineral Recovery in Tanzania  
1986-1990**

Mineral	1986	1987	1988	1989	1990
Diamonds ('000ct)	120.2	119.9	43.8	34.3	11.6
Gold (kg)	45	48	55	28	1,631
Colored gemstones (kg)	13	702	514	85,369	144,093

Source: Bank of Tanzania

**Iron ore** is mined at Chunya and deposits are estimated to be capable of producing 250,000 tons per year. Deposits in Liganga and elsewhere in the Njombe district are estimated to potentially yield 500,000 tons of output per year.

**Phosphate** operations at Minjingu in the Arusha region have been producing about 100,000 tons of phosphate until early 1991, when the sole consumer, the Tanga Fertilizer Plant ceased operations. The state-owned Minjingu Phosphate Company is currently seeking a partner to find new outlets for the production, or alternative uses for the equipment and staff.

**Tin** has been an important mineral since its discovery in 1924, although its exploitation has been handicapped by erratic tin prices and its remote inland location. Tin is currently mined on a small scale near the Zaire border. The open pit Kyerwa Mine in the Karagwe district was operated profitably by the Kyerwa Syndicate until the power line from Uganda ceased to function in 1973. The possibility of reopening the mine represents an important investment opportunity.

**Salt** is mined from coastal salt pans and is a potential export. **Lime** is also exploited. Deposits of **uranium**, as well as **nickel**, **niobium** and **copper** have been confirmed. Canadian companies have been surveying nickel deposits in Kagera region in 1991.

### **Energy**

Currently, fuelwood and charcoal account for almost 90 percent of all energy supply, 85 percent of which is consumed by households. Households are estimated to spend 20 percent of their time on average to collect fuelwood, and their consumption is the leading cause of the serious deforestation in Tanzania.

**Petroleum** accounts for 9 percent of the energy supply. The Dar es Salaam refinery of the Tanzanian and Italian Petroleum Refinery has an annual capacity of 670,000 tons. Production fell in 1990 as the refinery is undergoing phased rehabilitation. Oil prospecting has been undertaken in the areas of Lakes Victoria and Tanganyika, as well as on the continental shelf off Zanzibar.

**Coal** reserve concentrates are found in the southwestern part of Tanzania. The total coal reserves are estimated to be as high as 1.2 billion tons. Production began in 1988 at the Songwe-Kiwira mine, which has an annual capacity of 100,000 tons. However, the product's high ash content reduces its demand among domestic industries, while high transportation costs have inhibited exports. It is estimated that 20,000 tons of coal have been stockpiled at the end of 1990 without any ready buyers.

### **Manufacturing**

The manufacturing sector grew by some 9 percent annually between 1961 and 1976, primarily stimulated by public investment and protective trade policies. Thereafter, the oil shock and interest rate hikes combined with policies unfavorable to investment gave rise to serious capacity under-utilization and production shortfalls. In fact, the manufacturing sector shrank by almost 30 percent between 1976 and 1986. Under the liberal policies brought about by ERP, the sector has already recovered significantly, but manufacturing activities have yet to return to the level of activity recorded in 1976.

The largest number of established manufacturing enterprises are found in the agro-processing sector, such as cigarette manufacturing, meat canning, brewing, pyrethrum processing, and cashewnut shelling, or in the manufacturing of agricultural inputs such as fertilizer. Fueled by public investment, textile capacity expanded rapidly in the 1970s. Currently, six large mills are wholly or partly owned by the government through the shareholdings of the National Textile Corporation (Texco).

As a popular recipient of the recent surge in private investment, the textiles sector has been the most buoyant part of manufacturing's recovery. However, overall capacity utilization rates remain low. The Texco companies, for instance, ran at 19 percent of capacity in 1990. The National Development Corporation steel mill and Alumina Africa operated at 61 percent at 28 percent of capacity, respectively, during the same period.

### **Tourism**

With its impressive game parks and reserves in the north (Manyara, Serengeti, Ngorongoro) and south (Ruaha, Mikumi, Selous), the islands of Zanzibar and Mafia, and its Indian Ocean coastline, Tanzania has a rich natural resource base for developing tourism. Visitor arrivals peaked at 178,000 in 1974 and declined sharply thereafter due to the 1978 war with Uganda, the deteriorating state of the tourist infrastructure, and the recession in industrialized countries.

Since the mid-1980s, rehabilitation efforts and new private investment has brought steady increases in tourist arrivals. Over the past three years, the tourism sector is estimated to have grown at an average rate of 4.7 percent. The tourism ministry put the number of foreign visitors at 153,000 in 1990.

To a large extent, Tanzania's tourism sector at present operates as a subsidiary of the better developed counterpart in neighboring Kenya. Most tourists arrive through the Namanga border post, "adding on" Tanzania's "northern circuit" game parks as an extension of safari holidays based in Kenya. The Tanzanian tourism sector has yet to pick up the value-added and net foreign exchange earnings currently captured by Kenyan operators.

The government-owned Tanzania Tourism Corporation (TTC) owns a total of 15 hotels and lodges, but is now negotiating management contracts for eight of them. Novotel, part of Accor of France, has managed the Mount Meru Hotel in Arusha since 1989 and is planning to take over the management of another six TTC establishments in 1991-1992. Sheraton has been negotiating a management contract for TTC's flagship Kilimanjaro Hotel in Dar es Salaam, which is to be rehabilitated and extended. Overall, the tourism sector has attracted significant foreign investment in the sector since the mid-1980s.

### **C. Trade and Balance of Payments**

Throughout the 1980s, Tanzania experienced serious constraints in its international balance of payments (see Table 1.3). The current account deficit of Tanzania increased from \$484 million in 1984 to \$804 million in 1989, primarily due to declining foreign exchange earnings from exports and a rising import bill. Declining export volume until 1989 was aggravated by falling world market prices for coffee, tobacco, and cashew nuts. At the same time, policies that liberalize imports and foreign exchange controls encouraged the import of consumer goods and intermediate goods.

The increase in the current account deficit was financed by government transfers, World Bank lending, financing from the International Monetary Fund, reduced reserves holdings, and accumulation of external arrears.

**Table 1.3. Balance of Payments**  
**US\$ Millions**  
**1985-1990**

Transaction	1985	1986	1987	1988	1989	1990
Merchandise exports	328	366	353	380	415	407
Merchandise imports	999	1,047	1,150	1,192	1,230	1,363
<b>Trade Balance</b>	<b>670</b>	<b>681</b>	<b>796</b>	<b>812</b>	<b>814</b>	<b>955</b>
<b>Current Account Balance</b>	<b>372</b>	<b>293</b>	<b>312</b>	<b>386</b>	<b>367</b>	<b>425</b>
<b>Long Term Capital</b>	<b>18</b>	<b>21</b>	<b>7</b>	<b>39</b>	<b>32</b>	<b>137</b>
Suppliers' credit	32	55	5	4	1	1
Import support	60	83	42	100	130	20
Error & omissions	32	96	8	6	42	8
<b>Overall Balance</b>	<b>394</b>	<b>383</b>	<b>281</b>	<b>257</b>	<b>248</b>	<b>278</b>
Financing:						
IMF	14	13	39	52	-	-
Use of reserves	10	24	10	42	-	-
Increase in arrears	398	843	1	146	-	-
Debt scheduling	-	1,143	188	122	-	-
Other	-	95	65	-	-	-

Source: Bank of Tanzania

### Exports

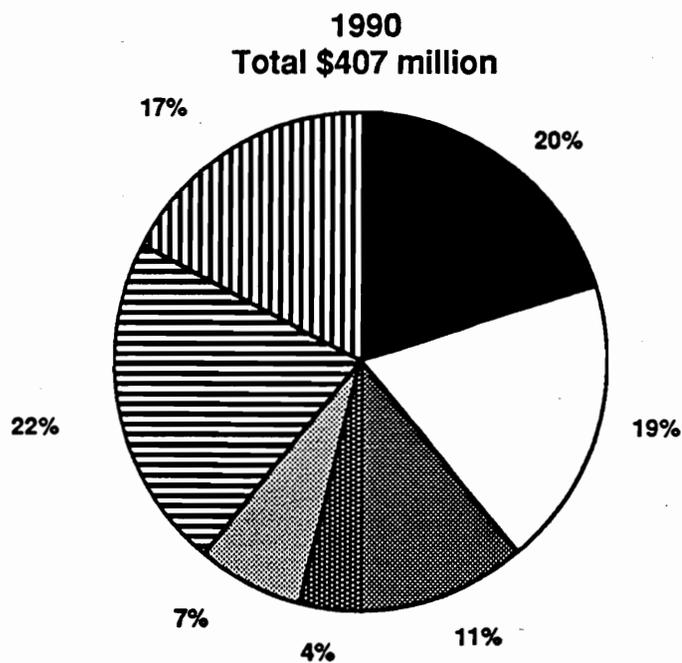
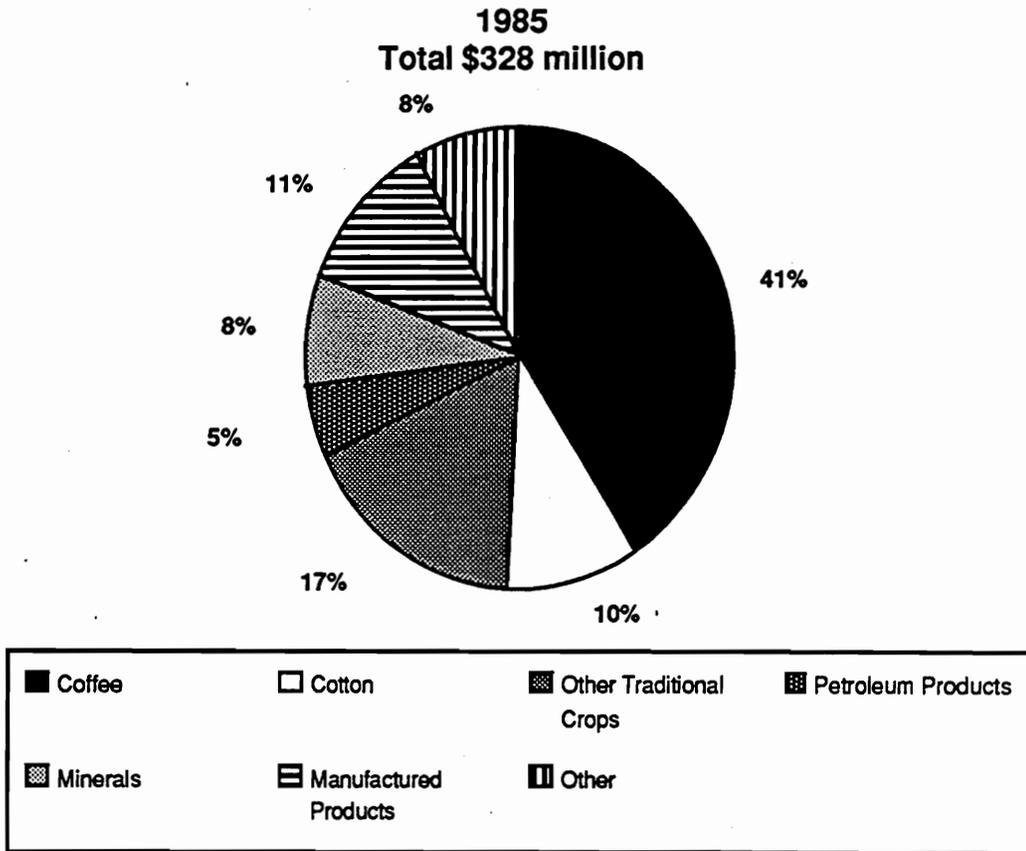
During the second half of the 1980s, the exports of Tanzania became more diversified. Total exports were valued at \$407 million in 1990. While the traditional exports of coffee, sisal, and cashew nuts stagnated, nontraditional exports, particularly in light manufacturing and nontraditional agricultural goods became increasingly important. The largest increases in export earnings between 1985 and 1990 occurred among manufactured goods (sisal twine and rope, yarn, blended tea, tanned leather) and other primarily agricultural products, especially cotton and other oil seeds. In 1990, the combined exports of nontraditional goods, petroleum products, diamonds, gold, and other minerals, brought in \$220 million of foreign exchange or 50 percent of Tanzania's total export earnings (See Figure 1.2).

In 1989, nearly 70 percent of Tanzania's exports was sold to the major industrial countries, with 50 percent sold to the European Community. Asian developing countries (mainly India, Singapore, and Hong Kong) accounted for about 24 percent of the exports sales, while other African countries bought less than 5 percent.

### Imports

Tanzania is highly dependent on imports, especially capital and intermediate goods. Intermediate goods imports comprise agricultural inputs such as fertilizer and chemicals,

**Figure 1.2**  
**Composition of Exports of Tanzania**  
**1985 and 1990**



and industrial inputs. The volume of Tanzania's total imports has increased steadily in recent years as a result of the import liberalization policies adopted under ERP. Total imports were valued at \$1.36 billion in 1990.

The composition of imports is also changing. The share of capital goods in total imports fell from about 50 percent in 1987 to 36 percent in 1989, while the share of intermediate goods rose from about 32 percent to 42 percent. Most of Tanzania's imports are from the major industrialized countries, which accounted for 63 percent of the total in 1989. African countries only accounted for about 5 percent of total imports during the same period.

### Services and Private Transfers

The services account deteriorated substantially from a surplus of \$51 million in 1981 to a deficit of \$198 million in 1989, primarily as a result of rising interest payments. Scheduled interest payments rose to \$206 million in 1989, including interest on the 1986 Paris Club nonconcessional rescheduled borrowings. Services receipts are mainly earned by tourism and port and transit services. Private transfers consists of earnings of Tanzanians working abroad, but probably also reflect unrecorded export earnings which are remitted abroad.

### Capital Account and Reserves

Movements of long-term capital to finance the current account deficit fell throughout the early 1980s. As new loans and investment dried up, the net long-term capital inflow of \$183 million in 1983 shifted to a net outflow of \$21 million by 1986. In support of the ERP and the structural adjustment program, the World Bank and the IMF extended new loans to Tanzania. Bilateral donors also provided strong financial support. The result was positive net long-term capital inflows between 1988 and 1990. A capital account surplus estimated at \$28 million was recorded for 1989. The reversal of four years' net outflow also reflected the modest increase in capital investment in the progressively liberalized Tanzanian economy.

Foreign exchange reserves held by the Bank of Tanzania recovered with the restoration of aid flows in 1986 (see Table 1.4). Their level at June 1991 was \$152 million, the equivalent of five week's import cover. This level is still very low, however, and indicates that foreign exchange availability in the official channels is still very scarce.

**Table 1.4. Foreign Exchange Reserves in Tanzania  
1985-1991  
(in US\$ million)**

1985	1986	1987	1988	1989	1990	1991
16.0	61.1	31.8	77.7	54.2	192.8	151.6

Source: IMF

## D. Public Finance

With the rapid expansion of government services and the rise of the parastatal sector, government expenditure rose from 20 percent of the GDP in 1967 to 34 percent in 1976. Chronic budget deficits developed as result of rising government expenditures to pay for services and subsidies to the parastatal sector. They are also partly due to a shrinking tax base caused by economic decline and a mushrooming parallel economy (see Table 1.5).

While financing of the deficit by monetary expansion generated high inflation, external borrowing saddled the government with increasingly unmanageable debt as the economic condition of Tanzania deteriorated. The budget deficit stood at 11 percent of GDP in 1985. Although IMF support has greatly eased the inflationary pressure of the budget deficit, the deficit remained at 11 percent in 1990 primarily as a result of rising interest payments in local currencies due to the devaluation of the shilling.

The budget of 1991/92 limited total expenditure to TSh 228 billion, a 17 percent increase in nominal terms, and projected revenue to increase by 20 percent to TSh 154 billion (or \$970 million based on the official exchange rate). Foreign loans and grants are expected to be around TSh 68 billion (\$655 million, official exchange rate). The restrained spending growth is expected to be achieved despite a 40 percent increase in minimum wage, while revenue is projected to rise despite a five percentage point cut in corporate tax rates.

**Table 1.5. Central Government Budget  
1985–1990  
(as percent of GDP)**

Budget Category	1985/86	1988/89	1990/91
Total revenue	14.9	19.9	23.1
Tax revenue	14.2	17.5	0.6
Non-tax revenue	0.6	2.4	2.5
Total expenditure and net lending	23.1	28.3	27.6
Recurrent expenditure	19.2	21.6	21.6
Development expenditure and net lending	3.9	6.6	6.0
Overall deficit (checks-issued)	(8.2)	(8.4)	(4.5)
Adjustment	2.3	(1.0)	0.0
Overall deficit (checks-cleared)	(5.9)	(9.4)	(4.5)
Financing			
Foreign	5.9	9.4	4.5
Domestic	4.4	2.2	(1.4)

Source: Bank of Tanzania

Although sales taxes still represented the largest part of government revenue, income tax receipts doubled between 1988 and 1990 as economic conditions improved. Customs and excise tax receipts were also reported to have increased fivefold as parallel market activities were gradually integrated into the official market channels.

**Table 1.6. Central Government Revenues by Source (Percent of Total)  
1985–1990**

Revenues	1985	1988	1990
Tax Revenues of which:	95.8	87.9	89.3
Customs duties	7.0	11.8	13.5
Sales and excise taxes	53.2	47.6	48.7
Income taxes	29.6	23.1	19.2
Other taxes	5.9	5.3	7.9
Non-tax Revenue	4.2	12.1	10.7
Total Revenue	100.0	100.0	100.0

Source: Bank of Tanzania

## **E. External Debt and Aid**

### **Foreign Debt**

The total external debt of Tanzania stood at \$4.9 billion in 1990, of which \$4.5 billion was long-term debt. The ratio of debt servicing to export earnings was very high, at 16.5 percent in 1989. Arrears on trade credits have improved since the ERP was adopted. The viability of ERP and IMF support of the restructuring program led to a series of debt rescheduling by Tanzania's creditors.

Successive Paris Club meetings in 1986, 1988, and 1990 led to the rescheduling of \$1.7 billion of arrears, short-term debt, and long-term debt. A smaller amount of debt was also cancelled by various bilateral creditors. Moreover, the Bank of Tanzania's Debt Conversion Program has also successfully converted a small amount to foreign debt into equity since early 1991.

In mid-October 1991, the United Kingdom undertook a unilateral move in implementing the proposed "Trinidad terms" of debt relief, which would allow two thirds of the official debts of underdeveloped countries to be written-off by Paris Club members. Tanzania is one of the major beneficiaries of this initiative.

### **Foreign Aid**

Tanzania has become increasingly reliant on official aid for financing its development projects and for balance-of-payments support. Official development assistance reached 33 percent of GDP in 1989, up from 9.7 percent in 1984. Gross disbursements of development assistance from OECD Development Assistance Committee (DAC) countries and multilateral agencies exceeded \$1 billion in 1988 and were \$937 million in 1989.

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Major bilateral donors have traditionally been the Scandinavian countries, the United Kingdom and Germany. In 1987, Italy disbursed \$198 million of aid to Tanzania, a large part of which went to support road rehabilitation projects undertaken by Italian contractors. Japan also disbursed \$97 million in 1988. Among bilateral donors, Sweden ranks first, followed by Denmark and the Netherlands. The World Bank also made large contributions in 1989. With the sealing of renewed IMF support in 1991, donors met in Paris and pledged a total of \$980 million which would sustain the level of aid receipts over 1991/92.

## **II. NATURAL RESOURCES AND INFRASTRUCTURE**

### **A. Geography, Climate, and Natural Resources**

#### **Geography**

Tanzania is located in East Africa, south of the Equator, and includes the islands of Mafia, Pemba, and Zanzibar. It occupies an area of 362,688 sq. miles, extending 760 miles from north to south, and 740 miles from east to west. Zanzibar has an area of 640 sq. miles and is separated from the mainland by a channel which is 22.5 miles across at its narrowest point. Tanzania shares its borders with Kenya and Uganda in the north, Rwanda and Burundi in the northwest, Zaire and Zambia in the west, and Malawi and Mozambique in the south.

The topography of the country is defined by the Great Rift Valley that runs through the middle of the country from north to south. The major physical regions are the Western Rift, the Central Plateau, Lake Victoria Basin, the Eastern Rift and mountains, the eastern belt and the coastal plateau, and the islands. Dar es Salaam is located on the east coast while Dodoma, which is intended to be the future capital, sits on the rim of the Eastern Rift. Zanzibar is a low-lying coral country covered by bush and grass plains.

Although there are no large rivers in Tanzania, the three great river systems of the African continent: the Nile, the Zaire and the Zambezi constitute three of the country's borders. Also on the borders are three large lakes: Victoria, the second largest fresh water lake in the world; Lake Tanganyika, the second deepest lake in the world; and Lake Nyasa.

#### **Climate**

Tanzania has tropical equatorial climate which is modified by altitude. The mean daily temperature ranges between 72°F and 90°F. The warmest period in most parts of the country is around February. The north has two distinct wet seasons: the longer one from March to May and the shorter one from November to December. The rest of the country has only one rainy season which extends from November to April or May. Most of the country has low and erratic rainfall. About half of the country receives 30 inches annually, and the most arid areas are found in parts of the central plateau and the Masai Steppe.

The offshore islands have a more tropical climate with higher rainfall and temperatures than the mainland, although the heat is modified by sea breezes.

Prevailing winds are the southeast trade winds from November to March and the northeast trade winds from April through October.

### **Natural Resources**

Approximately 60 percent of the 232 million acres of land area is arable in Tanzania. Land use is severely restricted by the presence of the tsetse fly, which infests over 60 percent of the land area, and by the lack of adequate rainfall in over half of the country. In general, the eastern and central plateau regions are not suitable for intensive farming. Conditions are most favorable for farming around Mounts Kilimanjaro and Meru, Lake Victoria, the Mbeya region, and in the northeast. As in many parts of Africa, soil erosion and deforestation are serious problems that have not been addressed due to the lack of resources.

A variety of subsistence and cash crops are planted in Tanzania, among which are maize, rice, wheat, cassava, sorghum, millet plantains, coffee, cotton, tobacco, sisal, tea and cashew nuts. Overall, Tanzania has an adequate agricultural resource base to support a variety of agribusiness such as food processing and packaging.

Tanzania is richly endowed with a variety of mineral deposits, including gold, diamonds, gemstones, coal, nickel, iron, uranium, phosphates, etc. Many of the mineral resources have not been fully exploited due to the lack of investment and skilled labor, and the poor infrastructure in the inland areas. In addition, Tanzania also has oil reserves in Lakes Victoria and Tanganyika, on the continental shelf and off Zanzibar, in which oil prospecting is currently being undertaken.

Tanzania supports a wide variety of landscapes, vegetation and fauna in its national parks, game reserves, and the Ngorongoro Conservation Area, which together covers approximately 20 percent of the country's total land area. In addition to the rain forest in Gombe Stream National Park, desert in parts of the Serengetim alpine, heights in Kilimanjaro National Park, game-covered savannah in a number of reserves, and tropical beaches in Zanzibar, there are many other forest reserves scattered around the country. Tanzania evidently has an impressive array of attractions for developing the tourism industry. With rehabilitated and newly constructed hotels and infrastructure, Tanzania can potentially capture a portion of the tourism receipts currently earned by the better developed Kenyan industry.

### **B. Human and Capital Resources**

The mid-1991 population was estimated at 25.2 million, of which 700,000 were in Zanzibar. The population of Dar es Salaam grew rapidly in the last three decades despite efforts to slow the rural-urban migration, and is estimated to have reached 1.4 million by 1988. According to the 1988 census, the urbanization rate in the mainland is 11.5 percent, while that in Zanzibar is 33.1 percent.

About 95 percent of Tanzanians belong to Bantu groups. No ethnic group dominates by number and Tanzania has largely avoided the tribal conflicts common among many African countries. There is also a sizable Asian and expatriate community.

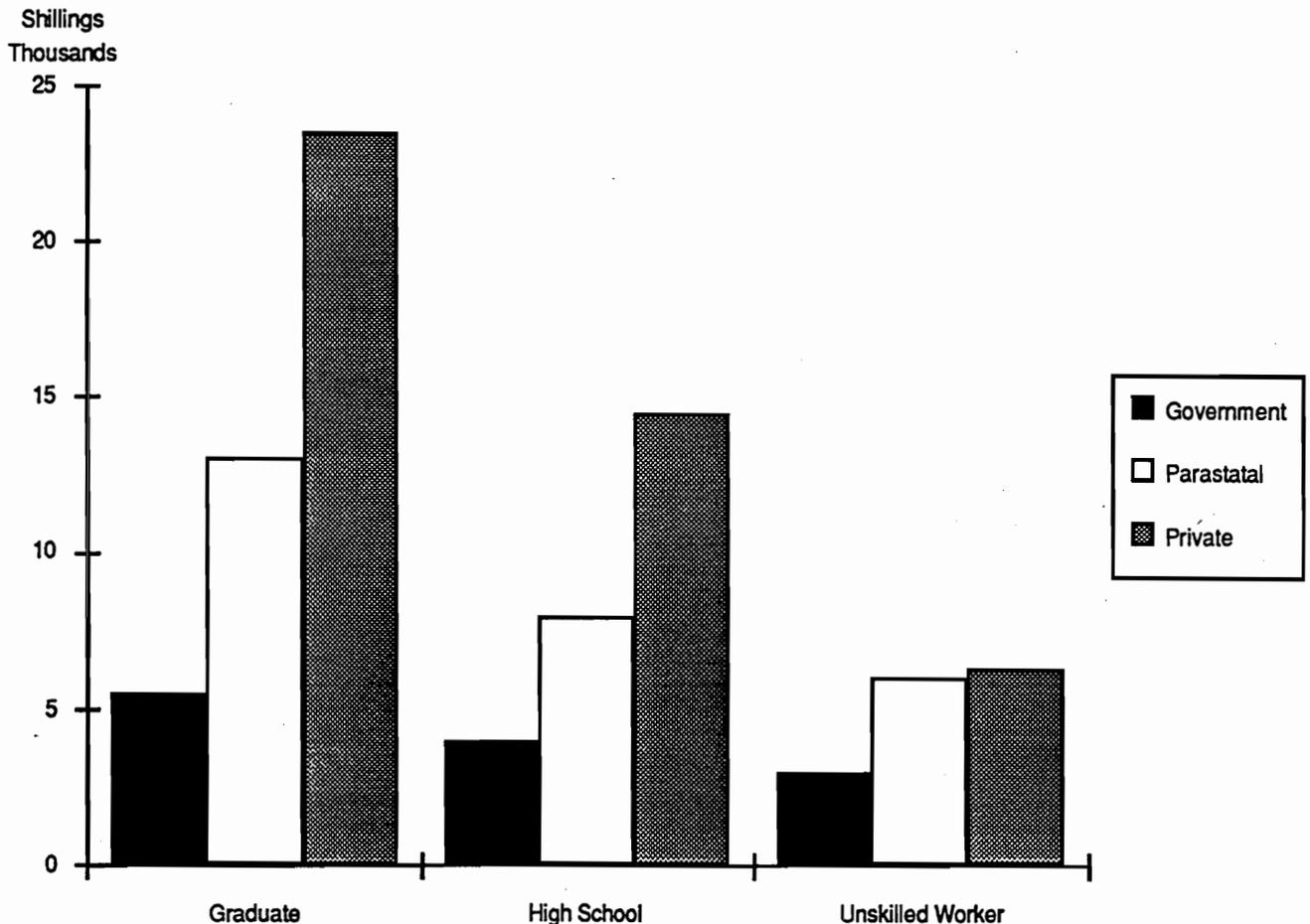
Swahili, called Kiswahili in the language itself, is more widely spoken in Tanzania than elsewhere in East Africa. Although English is generally spoken in government and business circles, the standards of English have reportedly deteriorated since English was

de-emphasized in the 1960s. So pervasive is the “Swahili-ization” that most university undergraduates cannot write an acceptable essay in English, even though English is the official language of instruction. Many businessmen have complained that telephone operators cannot take the simplest message in English.

The size of the labor force in the formal sector was estimated at 9.8 million in 1988. However, only 12 percent of the labor force is employed in the formal sector. The remainder work in the informal sector where underemployment is chronic. While the supply of low-skill labor in cities is abundant, highly skilled workers and managerial staff are lacking throughout the country. Labor shortage, particularly labor for seasonal hire, is also reported at the sisal and tea plantations in the northern part of the country.

See Figure 2.1 for wage comparison in government, parastatal, and private sector.

**Figure 2.1**  
**Monthly Salaries by Education Level in Tanzania**  
**1989-90**



## C. Infrastructure

### Land Transport

Tanzania has the potential to generate significant revenue from its transportation sector. Due to its prime location, Tanzania is capable of providing an outlet to its landlocked neighbors - Burundi, Malawi, Rwanda, Uganda, Zaire, and Zambia. However, severe bottlenecks arising from the deteriorating roads and rail networks and inefficient port facilities have limited their utilization and hindered economic recovery. Many new export areas and more remote regions, especially in the south, are served by rudimentary networks. Improving the transportation network has thus been a priority of the ERP.

There are officially 33,000 miles of classified roads in Tanzania, or 9.45 miles of road per 100 sq. mile of land area, which is among the lowest in Africa. The poor road and railway conditions were primarily the result of insufficient resources for maintenance, inefficient road administration, and inadequate technical capacity. Road conditions are especially bad after the rainy season. The World Bank is currently coordinating more than \$800 million of official development assistance to rehabilitate over 4200 miles of roads and repair about 40 bridges and ferry crossings.

**Table 2.1. Trunk Road Conditions: Cross Country Comparison**  
(in percent)

Country	Paved Roads		Unpaved Roads	
	Good	Poor/Fair	Good	Poor/Fair
Tanzania	24	76	10	90
Zambia	40	60	30	70
Kenya	32	68	66	34
Malawi	50	68	30	70
Zimbabwe	70	30	50	50

Source: World Bank, 1990

The railway network consists of two separate systems which are operated by different companies. Severe shortages of rolling stock and financial difficulties, however, have led to the periodic suspension of operations in the past. The Tanzania Railways Corporation (TRC) runs the 1560 miles of the system linking Dar es Salaam with the central and northern part of the country. Tanzania-Zambia Railway Authority (Tazara) operates 1100 miles of railway which links Dar es Salaam with Kapiri Mposhi in Zambia, with a capacity of 2.5 million tons per year.

Rehabilitation is under way with assistance from the World Bank and bilateral donors, and operating profits have been realized in recent years. The Tanzania-Zambia Railway is currently undergoing a 10-year \$360 million development plan. In September 1990, it received eight General Electric locomotives and 350 freight cars financed by official U.S. and Swedish development aid respectively.

### **Ports**

The principal ports are Dar es Salaam, Mtwara, Tanga and Zanzibar, all managed by the Tanzania Harbor Authority. The main port at Dar es Salaam handles a considerable volume of Zambian cargo, as well as some cargo for Burundi, Rwanda, Uganda and Zaire. Variations in Zambia's use of the port have led to large fluctuations in cargo volume. In 1990, for instance, the freight traffic handled declined by 9.3 percent to 3.9 million tons with Zambia's decision to switch its export freight back to South African routes.

The Tanzanian government is hoping to improve the competitiveness of the ports through a large-scale rehabilitation and modernization program. The Dar es Salaam port rehabilitation, for example, is expected to increase the port's capacity from 2.5 to 4.0 million tons by 1992. Upcoming port projects include conversion of a roll-on, roll-off facility, and redesigning the entrance channel.

### **Air Transport**

Tanzania has three international airports, Dar es Salaam, Kilimanjaro, and Zanzibar. Dar es Salaam currently handles about 80 percent of Tanzania's air traffic. Tanzania's national carrier, Air Tanzania Corporation (ATC), runs two Boeing 737s and six smaller turboprop aircraft. Its European services have been temporarily suspended since its Boeing 767 was seized recently by Kenyan authorities at the Nairobi airport. European services is currently provided by the British Airways, KLM, and Swiss Air, which deliver passengers directly to Dar es Salaam, Kilimanjaro, and the tourist attractions in the north. There are continuing discussions with Ugandan and Zambian authorities on the creation of a joint airline.

### **Telecommunications**

The telecommunications services are badly in need of repair and rehabilitation. The telephone network in Dar es Salaam is in such poor condition that it is practically useless for local communications. Overseas telephone networks and telex connections operate better. In 1991 the Tanzanian Posts and Telecommunications Corporation announced that private companies would be allowed to install telephone equipment.

### **Electricity**

The government has recently undertaken a five-year rehabilitation program to expand Tanzania's hydro-power capacity and distribution network. A Japanese-funded feasibility study for a proposed 200 megawatt dam at Iringa was completed in late 1990. Considerable progress on extending transmission lines has also been made, and the electricity grid now covers most major towns in southern, central, and northern Tanzania where power shortages have been a major constraint to growth in the past.



### **III. POLITICAL ENVIRONMENT**

Tanganyika achieved independence from the United Kingdom and became a republic on December 9, 1962, within the Commonwealth of Nations. Julius Nyerere held the presidency until November 1985, when Ali Hassan Mwinyi was inaugurated as President. Following the overthrow of the Sultan of Zanzibar in 1964, Tanganyika united with Zanzibar to form the United Republic of Tanganyika and Zanzibar, later renamed the United Republic of Tanzania. While Zanzibar is represented in the National Assembly and government, it remains considerably autonomous, maintaining its own president, cabinet, assembly and administration.

#### **A. Political Processes**

Tanzania is a single party state in which executive power is vested in the President. The President is assisted by two Vice- Presidents, one of whom serves as Prime Minister, while the other serves concurrently as the President of Zanzibar. The Prime Minister carries the administrative responsibility and is the government leader in the National Assembly. The President and the National Assembly are elected concurrently by direct popular vote for 5-year terms. The President must select the Cabinet from among National Assembly members but has the power to appoint up to 15 members of the Assembly.

The unicameral National Assembly has 244 members, 169 of whom are elected from the mainland and Zanzibar. All must be members of the ruling party, Chama Cha Mapinduzi (CCM). Two candidates, both approved by the CCM, compete in each district. The remaining members are appointed by the government and various "mass organizations" associated with the party. The last elections were held in October 1990. Assembly actions are only valid for Zanzibar in specifically designated union matters. Zanzibar's own elected House of Representatives has jurisdiction over all non-union matters.

#### **B. Democratization Issues**

The single ruling party, Chama Cha Mapinduzi (CCM), was formed in February 1977 when the original mainland party, the Tanganyika African National Union merged with Zanzibar's Afro Shirazi party. CCM's supremacy in policy making was ratified in a new Constitution in 1977. The party structure, culminating in the National Executive Committee (NEC), parallels the National Assembly and the cabinet.

In April 1990, in a move towards a more democratic political system, a 20-member Presidential Commission was assigned the task of gauging public opinion on the prospect of returning to a multi-party system. The debate on political pluralism culminated in a CCM National Conference in February 1992, in which over 1800 delegates unanimously voted to formally end the 27-year political monopoly of CCM. The Constitution will be

amended by the National Assembly and the Zanzibar House of Representative in April 15, 1992.

In addition to deleting a clause in the constitution that empowered CCM to be the only legitimate political party, the National Assembly is also expected to pass laws to guide multi-party politics in Tanzania. The first multi-party general election will be held in 1995, giving the opposition enough time to organize itself. CCM will continue to be the ruling party until the general election.

Cases of human rights violations in Tanzania have been documented in the past, but their numbers have declined in recent years and Tanzania has achieved a relatively good record compared to other African countries. Although the Preventive Detention Act empowers the President to authorize detention without trial, it has not been reportedly used on a large scale.

While an independent judiciary is constitutionally mandated, sources within the legal community have complained that the legal system is being corrupted through professional inducements and illegal monetary payments. However, such irregularities have never been documented.

The government exercises de facto control over the mass media which tends to present a single viewpoint on major policy issues. Public criticism is discouraged but rarely penalized. Constraints are generally economic rather than penal in nature, and journalists are cautious in their analysis of state programs and policies in the interest of self-preservation.

### **C. Political Stability**

Tanzania is one of the most stable nations in Africa, having had only two presidents since independence and having suffered no internal turmoil or external invasions during the last ten years. There has been no major civil unrest nor any organized activism to promote multiparty system. In the spite of the nation's ethnic diversity, political stability and public order are not threatened by ethnic partisanship.

Decline in economic conditions in the late 1970s and the austerity measures instituted in the 1980s have brought about considerable hardship to the Tanzanians, but the political atmosphere on the mainland has remained remarkably calm.

Although a multi-party system will be introduced after the general elections, little disruption to the peace and political stability of Tanzania is anticipated. CCM is expected to win a majority in the first multi-party general election, drawing from its historical legacy as the founding nationalist party against colonial oppression, and its deep penetration of every segment of the society.

Prospective investors should note that compared to other African nations, Tanzania enjoys a high degree of political stability and social harmony. In general, a high premium is placed on peace, unity, and stability in Tanzanian politics.

Separatist sentiments in Zanzibar, on the other hand, have increased since the mid-1980s with the growing resentment against the mainland government's infringement upon the island's autonomy. Several exiled groups are pressing for a referendum on the union with the mainland and an end to single-party rule in Zanzibar. However, major moves towards establishing an independent Zanzibar is not expected in the near future.

## **D. International Relations**

The major principles underlying Tanzania's foreign policy are non-alignment and opposition to colonialism and apartheid. Political and economic relations have been particularly warm with the Scandinavian countries and with China. Various African liberation groups are headquartered in Dar es Salaam, and Tanzania has served as the pipeline for the transmission of supplies from China to these groups. Tanzania has provided active support to the exiled South African liberation movement, as well as to the liberation movements in Angola, Mozambique, Namibia, and Zimbabwe in the past.

Relations with Uganda became strained in 1971 when Uganda's President Obote, a longtime personal friend of Nyerere, was ousted by General Idi Amin. In 1972 an armed force of Obote supporters invaded Uganda from Tanzania but were repelled. Uganda invaded the Kagera region of Tanzania in 1978. After three months of border warfare, Tanzanian troops and a small group of Ugandan exiles entered Kampala, expelled Idi Amin, and established a provisional government. While the overthrow of Idi Amin earned Tanzania the gratitude of the civilized world, the invasion was criticized by the Organization of African Unity (OAU), and cost Tanzania over \$500 million, virtually depleting the Treasury.

Tanzania is an active member of the British Commonwealth and remains generally close to the United Kingdom, with the exception of the period between 1965 to 1968, when Tanzania protested against the British policy towards Rhodesia.

Relations with the United States were cool during the presidency of Nyerere, who has often been openly critical of American policies in Africa and Asia. The United States also expressed concern over the Chinese influence in Tanzania. Nonetheless, there are no outstanding issues between the two countries.

Bilateral relations have improved during the Mwinyi regime, and the United States continues to administer a low-level economic aid program. Tanzania and the United States are parties to 10 treaties and agreements covering agricultural commodities, consuls, economic and technical cooperation, extradition, investment guaranties, Peace Corps, postal matters, and treaty obligations.

Tanzania is a member of the Organization of African Unity (OAU), the South African Development Coordination Conference (SADCC), and the Preferential Trade Area (PTA) for East and Southern Africa.



## **IV. POLICY AND REGULATORY FRAMEWORK**

### **A. The State's Role in the Economy**

The state's role in the economy of Tanzania was dramatically expanded under former President Nyerere's policies which focused on self-reliance and the establishment of a socialist society. The late 1960s and early 1970s saw the nationalization of large-scale industry, commerce and finance, and the replacement of farmer's cooperatives with state-run crop marketing authorities responsible for all aspects of collection, processing and marketing of Tanzania's main export crops. The current official count of parastatals is around 400. The parastatal sector accounts for 24 percent of non-agricultural wage employment and 13 percent of the economy's total value-added. The largest concentration of these enterprises are in the industrial, agricultural, mining, and energy sectors.

Parastatal performance was poor in recent years. In 1989, of the 364 parastatals (including commercial and non-commercial public enterprises) audited, 175 reported a pre-tax profit totalling Tsh 16.2 billion while 189 enterprises reported losses of Tsh 32.9 billion. Of the commercial industrial parastatals, 49 enterprises reported profits totalling Tsh 3 billion while losses from 61 parastatals totalled over Tsh 13 billion. The subsidies required to sustain unprofitable parastatals continue to be a drain in government resources, and contribute to the overall weakness of the financial system as commercial banks were under government pressure to extend easy credit to the parastatals.

The government has recently announced that the parastatal sector will be restructured as part of the current economic recovery program. The stated objectives of the government to reduce the financial burden on the government and expand the role of the private sector in the economy. President Mwinyi has appointed a seven-person commission to supervise the process of the reform.

It is likely that parastatals which provide essential social services will be absorbed into the government ministries and financed directly from the government budget. Enterprises operating at a loss would be liquidated if no buyers come forth, but the method of liquidation would be determined on a case-by-case basis. Subsidies to commercial parastatals will only be made in the future if they are subject to strict performance criteria and a viable recovery plan.

Thus far, about 20 state-owned commercial enterprises have been sold to the private sector. The valuation method used by the Tanzanian authority to assess state-owned enterprises remains problematic for foreign investors. Instead of assessing the present discounted value of future cash flow of the enterprises, Tanzanian authorities employ the outdated valuation method of assessing the value of the inventory, buildings and

machinery, etc. Consequently, the Tanzanian authorities may overprice the enterprises that they wish to sell to the private sector.

Certain categories of commercial enterprises would be opened to foreign and local participation on a whole or partial privatization, leasing and management contract basis. Although the government has not announced detailed plans on the types of enterprises to be sold, liquidated or retained in government hands, two types of industries are not likely to be privatized, including public utility companies (e.g. Tanzania Electric Supply Company) and industries considered strategic to the economy and national security. The category of strategic industry has yet to be defined by the Presidential Commission.

## **B. Taxation**

To comply with the provisions of the Income Tax Act 1973, foreign enterprises, regardless of whether they have been granted "approved enterprise" status, are required to:

- (1) Register with the Income Tax Department, presenting evidence of its status, including its Memorandum and Articles of Association, Certificate of Incorporation or Registration, and other documents which may be required by the Department;
- (2) Obtain a Tax Clearance Certificate from the Department as may be required from time to time, as a precondition for obtaining an annual Business License under the Business licensing Act, 1972, and for opening a bank account;
- (3) Submit returns and financial statements to the Department in order to allow its income to be assessed, even during the initial tax exemption period.

Direct taxation in Tanzania is applied to income earned in or derived from activities in Tanzania by both residents and non-residents. Tax liable "persons" include individuals, partnerships, cooperative societies, and corporations.

### **Corporate Taxation**

Corporate Taxes are charged on gains or profits from any business carried on in Tanzania for any period of time. Tax deductions are allowed on expenses wholly and exclusively incurred in the production of such income. Under the Income Tax Act, **major deductions** likely to be of interest to prospective investors include:

- Business start-up expenditure;
- Capital expenditure on the construction of an industrial building;
- Additional one-time deduction of 20 percent of the qualifying capital expenditure in the first year of use of asset in approved business; and
- Annual depreciation allowance of 12.5 to 37.5 percent on plants and equipment, 37.5 percent on heavy self-propelling machines such as tractors, combined harvesters, and earth-moving equipment, and 25 percent on aircrafts.

Tax deductions applied to **mining operations** include:

- 40 percent deduction from profits in the first year of mining operations and 10 percent deduction for the next six years;
- Corporate tax income is charged at 22.5 percent on taxable income for the first four years. Starting in the fifth year, mining operations are charged full corporate tax rate of 50 percent for resident companies and 55 percent for non-resident companies. These concessions are effective from the year of income in which the corporation becomes liable for corporate tax.

Special tax deductions applied to **agriculture** are as follows:

- 100 percent deduction on capital expenditure incurred in year of income of any agricultural land as a result of clearing such land or clearing and planting permanent or semi-permanent crops;
- 100 percent deduction in the year of income for expenses incurred in the prevention of soil erosion; and
- 20 percent deduction per year on capital expenditure incurred in the construction of farm works.

Assessed losses can be carried forward indefinitely and qualify for deduction in subsequent taxable income.

Corporate Tax Rates on net profits for:

- Resident corporations or companies: 45 percent
- Non-residents corporations or companies: 50 percent
- Cooperative societies: 22.5 percent

Withholding Tax Rates on:

- Dividends payable to resident: 5 percent
- Dividends payable to non-residents: 10 percent
- Management and professional fees to non-residents: 30 percent
- Interest payable to non-residents: 20 percent
- Interest payable to residents: 12.5 percent
- Royalties on imported technology: 20 percent

### **Capital Gains Tax**

Capital gains tax is chargeable on capital gains arising from the sale of real property. The tax rates vary from 20 percent on a gain of Tsh 100,000 to 30 percent on gains exceeding Tsh 1 million.

### **Indirect Taxes**

Indirect taxes are chargeable under the Customs Duty, Sales Tax, and Excise Tax Act.

The government adopted a more uniform tariff structure in June, 1988 by reducing maximum tariff, compressing tariff rates, and reducing tariff exemptions. The Finance Bill of 1990/91 introduced further reforms in the tariff structure by reducing the number of tariff rates to four ad valorem rates: 20, 30, 40, and 60 percent. Intermediate and capital goods are subject to a minimum rate of 30 percent. Most consumer goods were charged rates ranging from 40 to 60 percent, while basic need items are subject to lower rates.

The sales tax system was also reformed in recent years. Until 1990, there were 18 different sales tax rates, ranging from 10 to 300 percent. In addition, sales tax rates were separated into sales tax and excise tax to create the impression of a lower sales tax structure. The 1990/91 budget reduced the number of sales tax categories to four: 0, 20, 30, and 40 percent, though there still are excise taxes in place that make the sum of excise and sales taxes at least equal to the old high sales tax rates.

### **Tax Collection**

According to a sample of small- to medium-sized firms surveyed by the World Bank in Tanzania, "lubrication" is pervasive in dealing with the tax authorities. Sales tax is legally payable on a monthly basis, and tax officials on average pay five visits per year to enterprises, during which tax burden is often "negotiated." Although corporate income tax is payable annually, individual tax assessors have the right to re-examine the accounts of any enterprise at any time on the grounds that inaccurate information has been filed. Thus, businesses on average are visited twice a year by tax officials as well.

The frequent visits from tax collectors impose a heavy bureaucratic burden especially on smaller enterprises, since they have fewer resources and influence in their dealings with the fiscal authorities. The pervasiveness of the "lubrication" practice also reduces credibility and tarnishes the image of the Tanzanian government in its effort to provide a favorable business environment to foreign investors.

## **C. Price Controls and Inflation**

Price controls, particularly on food and essential industrial inputs, have been a prominent feature in the Tanzanian economy since the early 1970s. They were introduced primarily to shelter low-income groups from inflation and to prevent speculation at times of scarcity. The number of products under price control grew to over 400 by 1985.

With the advent of more liberal economic policies in the second half of the decade, the categories of commodities placed under price control were substantially reduced to 10 in 1989, and further reduced to three (petroleum, fertilizer, and sugar) in 1991. For petroleum products and fertilizer, international price comparisons are used in setting the wholesale price ceilings. However, since these products can be freely imported through the use of external accounts and the Open General License facility (See **Import and Export Controls** in Chapter VI), the price control effect to investor is minimal.

The rate of inflation in Tanzania has been high during much of the 1980s, mainly as a result of rapid growth in the money supply and the devaluation of the shilling. As measured by the National Consumer Price Index (NCPI), inflation rates exceeded 30

percent during 1984-88. Over the past two years, it has gradually fallen to about 20 percent. In the past, the official indices have often understated the true price levels, since many goods were only available in the parallel market. Official price indices should reflect the true price levels more accurately after further price liberalization in the 1991.

## **D. Financial Market Policies**

Tanzania's financial system consists of a central bank - the Bank of Tanzania (BOT), and three state-owned commercial banks - the National Bank of Commerce, the Cooperative and Rural Development Bank, and the People's Bank of Zanzibar. The Bank of Tanzania assumed the role of central bank and the regulator of the commercial banks during 1966. BOT has also provided banking advice to the National Bank of Commerce, which has a monopoly over most commercial banking activities since the nationalization of banks in 1967. The People's Bank of Zanzibar controls foreign transactions for Zanzibar. The Cooperative and Rural Development Bank provides crop finance and other agricultural credit.

Since the nationalization of the banking system in 1967, the commercial banking system has been used primarily as a channel for transferring capital to subsidize loss-making parastatals. Due to inadequate managerial skills, lack of competition from the private sector, and the pressure to lend to public enterprises, the services offered to the business community in Tanzania have been grossly inadequate and inefficient.

According to some American businessmen who have conducted financial transactions in Tanzania, it is not uncommon for a local check to take three to six months to clear. Since no electronic and computerized commercial banking network exists, all transactions are recorded by hand and checks have to travel physically from a bank to a clearing house before accounts are properly credited. Banking services are reportedly relatively more efficient in Zanzibar.

### **Reform of the Banking System**

The banking sector has experienced increasing difficulty in the 1980s, as a large share of the assets of the three commercial banks are nonperforming. This is primarily due to easy credit to their principal borrowers - the agricultural marketing boards, the state-owned industrial and commercial enterprises, and the agricultural cooperative unions, among which financial mismanagement and inefficiencies are widespread.

Faced with a financial sector crisis, the Government of Tanzania recently undertook a complete overhaul of the financial system. In April 1991, acting on the recommendations of a Presidential Commission headed by a former Central Bank governor, the Parliament passed a new banking legislation which would encourage increased competition and diversify financial services.

Under the guidelines of the new Banking and Financial Institutions Act, the banking sector is now open to private banks, both domestic and foreign. The legislation also supports a policy environment that provides for a clear separation of fiscal from financial operations, with freedom for all financial institutions to act on the basis of commercial principles alone.

The new banking legislation is likely to encourage private, international banks to establish operations in Tanzania. This represents one of the many opportunity areas now open to foreign investors. The introduction of competition and the overall liberalization of the banking sector is expected to bring about major improvements in the provision of commercial banking services. Three private commercial banks have already been licensed, and the new banks may begin operations as early as the end of 1992. Barclays Bank has also recently announced plans to relocate its operations from Uganda to Tanzania.

### **Central Bank Regulation**

Before the new banking legislation was passed, the Bank of Tanzania did not use reserve requirements or its discount facility to control credit expansion in the economy. Credit controls were based on administrative fiat rather than on market incentives. The new banking law combines standardized banking legislation with a modern approach to prudential bank supervision. The Bank of Tanzania will tighten credit control and adopt an appropriate discount policy to discourage commercial banks from using the central bank as a regular source of funds as in the past. If the reform in the central bank supervision proceeds as proposed in the legislation, it should lead to more control over the growth of money supply and more effective and prudent banking supervision.

### **Interest Rates**

Under the new banking legislation, the government has adopted a more market-oriented interest rate policy aimed at attracting private banks to begin operations in Tanzania, while encouraging higher domestic savings. The policy has initially focused on unifying rates across institutions, reducing subsidies to government-determined preferential borrowers, and allowing banks to operate with positive real interest rates and reasonable financial spread. The long term objective is to move towards interest rate liberalization once the fundamental changes in credit allocation processes have taken place and there is significant competition in banking services.

In 1991, the rigid interest rate system of 30 lending rates as determined by the Bank of Tanzania was replaced by a single maximum lending rate of 31 percent. Commercial banks are also free to set their own deposit rates, provided that the 12-month deposit rate is positive in real terms.

The interest on savings deposits remained at 26 percent in 1991/92, while fixed term deposit rates range from 16 to 29 percent. With inflation declining, this represented a positive real return for savers for the first time in more than 20 years. Most commercial bank lending takes place at rates between 27 and 31 percent.

## **V. INVESTMENT CLIMATE AND INCENTIVES**

### **A. Business Laws and Regulations**

#### **Enterprise Licensing**

Under the Business Licensing Act of 1972, enterprises with more than ten employees are required to obtain a Business License, while smaller enterprises are required to obtain a Trading License. Business licenses are usually approved and issued by local authorities. Enterprises in Dar es Salaam, for instance, obtain their business licenses from the Dar es Salaam City Council. Licenses are renewable annually for a small fee.

While the fee is modest, renewing the Business License is usually a time-consuming process because the enterprise is required to obtain clearance from various tax authorities. As discussed in Chapter IV, the tax assessment and tax collection processes themselves often involve side payments and other forms of abuse. In circumstances where not all the necessary clearances have been obtained, the enterprise is at the mercy of the licensing official, who is also in a position to extract side payments for granting the license. Such "lubrication" is reportedly a widespread practice in the completion of the annual licensing formalities, and imposes significant costs especially on smaller enterprises.

#### **Industrial Licensing and Registration**

Under the National Industries Licensing and Registration Act of 1967, subsequently amended in 1977 and 1982, any industrial establishment which employs more than 10 people and has capital exceeding TSh 500,000 has to be registered. Industries manufacturing prescribed items and having a share capital exceeding TSh 5 million require an Industrial license. Those that do not meet both criteria need a Certificate of Registration.

Temporary industrial licenses valid for three years will be issued by the Industrial Licensing Unit to approved projects, subject to certain stipulated conditions. Industrial enterprises will be issued a permanent industrial license at the end of the three-year period if the project was successfully implemented. Enterprises that fail to implement the approved project for no good reason may lose their license. Similar to the business license, the application procedure and the issuance of the license and certificate of registration is handled by local authorities.

### **B. Regulation of Foreign Investment**

#### **The National Investment Act of 1990**

The Government of Tanzania introduced a new National Investment Promotion Policy in February 1990, which was substantiated by the National Investment (Promotion and

Protection) Act passed in June 1990. The Act established the Investment Promotion Center (IPC) as an autonomous organ of the Government, to implement the new policy and to promote, co-ordinate, regulate and monitor both local and foreign investments in Tanzania (See Appendix A for the text in the National Investment Act 1990).

The Act also creates a number of new special incentives (see Section C of this Chapter) available to enterprises which are awarded a Certificate of Approval by the IPC. Such enterprises are referred to in the Act as "approved enterprises." The National Investment Act applies to both foreign nationals and citizens of Tanzania investing in the private sector, public sector, or joint ventures. **For a foreign investment to qualify for the Certificate, the investment must be at least US\$250,000.** The minimum amount for local investors is US\$125,000.

The Act applies not only to investments in new enterprises, but also to expansion, rehabilitation, or modifications of an existing enterprise. However, for rehabilitation or expansion to qualify for such benefits, the new investment should represent a substantial proportion of the capital assets of the enterprise. In fact, the Certificate of Approval is normally only granted to investments that increase capital assets by at least one-third. (See Chapter IV for the application process for the Certificate of Approval.)

#### **Investment in Zanzibar**

Foreign investment in Zanzibar is regulated by Zanzibar's own Investment Act, No.2 of 1986 (See Appendix B for the text in the Zanzibar Investment Act 1986). Investment approvals should be sought from the Zanzibar Investment Committee, instead of from the IPC. Inquiries concerning investment possibilities and procedures in Zanzibar, and applications to the Zanzibar Investment Committee for its approval of investments in the Islands, should be directed to the Ministry of Finance of Zanzibar (See Appendix C for the address and telephone number of the Ministry).

#### **Mining and Petroleum Investments**

Investments in petroleum and minerals are governed by the Petroleum (Exploration and Production) Act of 1980 and the Mining Act of 1979 respectively. Investors in these sectors need to obtain an Exploration or Development License under the Petroleum Act, or a Reconnaissance, Prospecting or Mining License under the Mining Act from the Ministry of Water, Energy, and Minerals (See Appendix C for the address of the Ministry).

However, certain "downstream" activities in the petroleum and minerals sectors such as gemstone and diamond cutting, minerals processing, and petroleum distribution, do not require a License under the Petroleum Act or the Mining Act, but are governed by the National Investment Act.

Investments that are governed by the Petroleum and the Mining Act may apply to the IPC for a "Certificate of Approved Enterprises Status after they have been approved by the Ministry for Water, Energy, and Minerals. This Certificate entitles the enterprise to the following guarantees under the National Investment Act:

- (1) There will be no compulsory acquisition (except for reasons of public interest, and then only after due process of law);

- (2) Full and Fair compensation, freely and promptly transferable outside Tanzania in the event of any such acquisition;
- (3) The right to arbitration in accordance with the rules and procedures of the International Center for the Settlement of Investment Disputes, or other international machinery; and
- (4) The right to transfer out of Tanzania in foreign currency dividends or net profits, loan interest and repayments, and proceeds of sale of the enterprise.

However, this Approved Enterprise Status does not entitle the investing enterprise to particular incentive benefits which are provided under Part IV of the National Investment Act. Instead, the investments are governed by the terms of Mining and Petroleum Acts, the Income Tax Act of 1973, and the terms of agreements negotiated between the investor and the Government (See Appendix D for the investment incentives for mining activities).

### **Restrictions on Foreign Investment**

The National Investment Act places some restrictions on the type of enterprises that are open to foreign investment:

- (1) Certain sectors which are of particular national significance may normally only be undertaken by public enterprises, including:
  - the manufacturing, marketing and distribution of armaments and explosives of all types;
  - the generation and distribution of electricity in urban areas, or through the national grid;
  - the provision of public water for domestic and industrial purposes;
  - the building and operation of railways;
  - radio and television broadcasting;
  - postal and telecommunications services; and
  - insurance services.
- (2) Certain areas normally reserved for the public sector or joint public and private enterprises include:
  - iron and steel production;
  - machine tool manufacturing;
  - chemical fertilizer and pesticides production; and
  - airlines.
- (3) Sectors in which investments are restricted to nationals of Tanzania<sup>1</sup> are include:
  - retail and wholesale trade;

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<sup>1</sup> In the National Investment (Promotion and Protection) Act of 1990, "national" is defined as (a) a citizen of the United Republic of Tanzania; or (b) a company incorporated within the United Republic in respect of which the Investment Promotion Center is satisfied that all or the majority of the issued share capital is beneficially owned by citizens of the United Republic.

- product brokerage;
  - business representation for foreign companies;
  - operation of public relations business;
  - operation of taxis;
  - barber shops, hairdressing, and beauty salons;
  - butcheries; and
  - ice-cream making and parlors.
- (4) Sectors reserved for investment by nationals of Tanzania, unless the investment exceeds \$250,000, include:
- travel agencies;
  - car hire services;
  - bakeries, confectioneries and food processing for the local market;
  - tailoring for the domestic market;
  - manufacture of leather good for the domestic market;
  - buildings' repair and decoration units; and
  - manufacture of house and office furniture for the domestic market.
- (5) Approval is required from the IPC with regard to an investment in:
- a new enterprise by any local or foreign investor;
  - the rehabilitation or expansion of an existing enterprise by a foreign national; and
  - the rehabilitation or expansion of an enterprise which has already been awarded a Certificate of Approval.

### **C. Investment Incentives**

The award of a "Certificate of Approval" by the IPC entitles the investing enterprise to certain benefits which are summarized below:

#### **Income Tax and Withholding Tax Benefits**

Approved enterprises are entitled to an initial income tax and withholding tax holiday of five years. The tax holiday period commences on the operative date of the enterprise, which refers to:

- (1) the first day of operation or the provision of services, in the case of an approved new enterprise; and
- (2) the completion date of rehabilitation or expansion, in the case of an approved rehabilitation or expansion.

After this initial five-year period, approved enterprises will be taxed at rates as stipulated in Sections 21 and 22 of the National Investment Act.

When the Act first took effect in 1986, these rates were lower than the corresponding rates laid down in Schedule 3 of the Income Tax Act for other general business enterprises. However, the normal income tax rates were reduced in 1991 to the same lower rates charged to the approved enterprises after their tax exemption status expires. Should the normal tax rates be reduced further, the Minister responsible for economic policy and planning is obliged to reduce the rates specified in the National Investment Act in order to ensure that approved enterprises are not placed at a disadvantage. (See Chapter IV, Section B for the corporate tax and withholding tax rates.)

Tax exemption and the income tax rates specified in the National Investment Act applies to the profits of the entire enterprise, not only to the profits that are attributed to the new investment, or to the rehabilitation and expansion of the enterprise.

An approved enterprise will naturally wish to postpone claiming any allowable deductions from its taxable income until after the end of the tax holiday period, in order to obtain the maximum possible benefit from its tax holiday. Unfortunately, under the Income Tax Act, depreciation allowances for industrial buildings, machinery and equipment can only be taken when these assets are in use, and cannot be postponed until the end of tax holiday. However, when the enterprise is entitled to claim an Investment Deduction in respect of its capital expenditure under the terms of Part V of the Second Schedule of the Income Tax Act, it may claim that deduction in any year that it chooses.

#### **Import Duty and Sales Tax Benefits**

Under Section 23 and 24 of the National Investment Act, an approved enterprise is exempt from import duties and sales tax on all machinery, equipment, spare parts, materials and supplies that would be used exclusively by the approved enterprise.

In order to obtain these benefits, applicants for a Certificate of Approval are required to submit a detailed list of such proposed imports to the IPC at the time of their application. The list is checked by the IPC to ensure that all items are "necessarily required for," and "for use solely and exclusively in," the enterprise. Investors should note that these requirements are quite stringent.

The exemptions to import duty and sales tax do not last indefinitely. They are only applicable during the period when the enterprise is being established, generally defined as up to the start date of operation. Imports that are covered include reasonable stock of equipment spare parts, raw materials required for initial production, but exclude spare parts and materials which the enterprise will require after it has begun normal production or the provision of services.

Once the list of imports qualifying for exemption from import duties and sales tax has been approved and the enterprise has received its Certificate of Approval, the list is sent by the IPC to the Customs and Sales Tax Department which is responsible for ensuring that the exemption is only applied to the items on the approved list.

### **Foreign Exchange Incentives**

Under Section 25 of the National Investment Act, approved enterprises are entitled to two concessions under Tanzania's present exchange control system, which is administered by the Bank of Tanzania:

- (1) The "Retention Scheme" under which certain export enterprises could retain a portion of their gross foreign exchange earnings in an external account, usually 35 percent, for the purchase of inputs for which foreign exchange would not be available otherwise;
- (2) An approved enterprise that is a net foreign exchange earner is entitled to use up to 50 percent of net foreign exchange earnings or 50 percent of the amount credited to its external account for debt servicing, remittances of profits, and settlement of other external obligation.

Approved enterprises will need to apply to the Bank of Tanzania for the necessary foreign exchange for the remittances. However, due to the chronic shortage of foreign exchange in the country, an approval does not guarantee that foreign exchange would be available. In general, foreign investors often experience considerable delays in making such remittances.

### **D. Labor Market Conditions**

High-skilled workers and managers are in short supply throughout Tanzania. The scarcity of trained manpower can lead to lax enforcement of certain labor laws. For example, an enterprise bringing in foreign employees is required to hire an equal number of local apprentices, but because of the limited pool of skilled labor this regulation has often been ignored.

The only labor union in the country, the Juwata Union of Tanzania Workers, is controlled by the ruling party (CCM). Although strikes are legal in Tanzania, labor disputes are subject to a cumbersome mediation process that makes it difficult for workers to stage a strike. Worker protests over low salaries are occurring more frequently. Grievance procedures and labor regulations are extensive, and laws encourage job security but make it difficult to dismiss unproductive or unneeded workers.

The minimum monthly wages for urban workers is Tsh 2075 or about US\$11 at the official exchange rate as of April 25 1990. Public sector salaries have not kept pace with inflation, and few can support a family on salary alone. Much of the workers' compensation often comes in the form of fringe benefits and other payments not recorded as taxable income. Employers are required to contribute to workers' pensions, housing costs, and insurance.

### **E. Intellectual Property Rights**

The Registry of Ministry of Trade and Industries has handled requests for patent and trademark protection. Trademarks are generally protected in perpetuity, whereas patent protection must be negotiated on a case-by-case basis. Royalties are negotiable, but

actual payments are dependent on the availability of foreign exchange at the Bank of Tanzania.

Tanzania does not belong to the World Intellectual Property Organization (WIPO), and is not a signatory to the Paris Convention for the Protection of Industrial Property or the Berne Convention for the Protection of Literary and Artistic Works.

## **F. Procedures for Settling Investment Disputes**

Protection for foreign investment is guaranteed by the National Investment Promotion Policy. In cases of conflict, recourse will be available through the Government of Tanzania's membership in the International Center for Settlement of Investment Disputes, and the Multilateral Investment Guarantee Agency. As an indication of the improved Government attitude in dealing with investment disputes, the Bank of Tanzania released blocked funds for an American investor in April 1990, the first time in sixteen years.



## **VI. BUSINESS PRACTICES AND INVESTMENT PROCEDURES**

### **A. Investment Approval Process**

The incentives offered by the National Investment Act are only available to those enterprises which are awarded a Certificate of Approval by the Investment Promotion Center (IPC). Such enterprises are referred to in the Act as "approved enterprises." In the case of foreign nationals, the minimal threshold size of investment for which the Certificate of Approval is granted is US\$250,000. In general, smaller investments are not restricted, but they will not qualify for the special incentive provided under the National Investment Act.

#### **Application for a Certificate of Approval**

Before submitting a formal application for Certificate of Approval it will usually be in the interest of the applicant to discuss the proposed investment with members of the IPC staff. The formal application should be made on the form PA1, which is available at the IPC. The information which is to be provided on this form includes a statement of the likely contribution of the proposed enterprises to the economic development and benefit of Tanzania, which is in Section 13 of the National Investment Act.

Prospective investors should also submit the following with the application form:

- (1) A feasibility study for the proposed investment project;
- (2) A copy of the audited financial statements of the applicant's business for the latest available period; and
- (3) A detailed schedule of the imports of machinery, equipment, spare parts, materials and supplies for which exemption from import duties and sales tax is sought under the terms of Section 23 and 24 of the Act.

The IPC will also need to see documentary evidence of the applicant's status, such as the Certificate of Incorporation, or the Certificate of Registration in Tanzania if the company is incorporated elsewhere. In particular cases, other supporting documentation may be requested.

Where the application does not already have title deed to the site of the proposed investment, the IPC will normally need to see a letter from the Ministry of Lands and Urban Development, or the relevant authority, allocating a site to the investor. It will sometimes be the case that a suitable site is available but has not been surveyed. In such cases the investor will bear the cost of the survey which must precede the letter of site allocation.

The IPC will normally ask for three copies of the application form and supporting documentation to be submitted. Copies will be forwarded to the relevant Ministry, Government Department or Agency which has sectoral responsibility for the proposed enterprises under consideration, and to the Bank of Tanzania's Exchange Control Department. The IPC could, by discretion, waive the prescribed fee which is to accompany the application for a Certificate of Approval.

### **The Appraisal of Applications**

The IPC is required to consider an application, and grant or refuse its Certificate of Approval, within sixty days. The IPC's internal procedures for appraising applications are geared to meeting this deadline. To ensure expedient approval, the applicant should submit all the requested information and documentation to the IPC in the appraisal process.

The IPC appraises application for its Certificate of Approval according to objectives and criteria which are set out in Section 13 of the Act. The relevant objectives are:

- (1) The maximization of foreign exchange earnings and savings;
- (2) Import substitution activities which achieve substantial foreign exchange savings;
- (3) The expansion of food production;
- (4) The achievement of technological transfer;
- (5) Employment creation and development of human resources;
- (6) The utilization, expansion, and diversification of existing productive capacity;
- (7) The provision of services or the production of goods which improve linkages between the various sectors of the economy.

Should the IPC reject an application for the Certificate of Approval, the IPC will indicate in writing to the applicant the grounds for that refusal. Investors can still proceed with the project without the Certificate, but the enterprise will not qualify for the specific investment incentives provided under the National Investment Act.

### **Approval for Mining Operations**

The mining sector is administered by the Mineral Resources Department under the Mining Act of 1979. The licensing system distinguishes between the scale of mining, the mineral type and the stage of mineral development. Small-scale mining is undertaken under a Prospecting Right and by registered claim where a mineral is found in commercial quantities. In case of large-scale operations, there are three mineral rights licenses granted to applicants: Reconnaissance License, Prospecting License, and Mining License. Applications should be made to the Minister for Water, Energy, and Minerals.

A **Reconnaissance License** entitles the holder to an exclusive right to carry on reconnaissance activities. The duration of the Reconnaissance License is generally one year and the License may be renewed. The Reconnaissance License will continue to have effect where an application made for a Prospecting License has not been granted before the expiration date of the Reconnaissance License.

A **Prospecting License** is an exclusive right granted to carry on prospecting operations in the prospecting area for the mineral to which the license relates. The applicant for Prospecting License is required to fulfill at least the following conditions:

- (a) To identify the minerals desired during the period for which the license was issued;
- (b) To submit particulars of the available financial and technical resources;
- (c) To submit a work program with costs; and
- (d) To submit proposals for the employment and training of citizens of Tanzania.

The Prospecting License is usually granted for a three-year term and is subject to two renewals for periods not exceeding two years each. With each renewal, the licensee is normally required to relinquish 50 percent of the area under the license.

A **Mining License** provides the holder with the exclusive right to carry on prospecting and mining operations in the mining area and to dispose of any mineral product recovered. The license may be granted for a 25-year period, and is renewable for an additional period not exceeding 15 years.

Once an investor has been awarded a Reconnaissance License, Prospecting License and/or a Mining License, the license holder is registered by the Investment Promotion Center and is awarded a Certificate of Approved Enterprise Status. However, as discussed in Section B in Chapter V, mining investments are covered by a package of investment incentives that is separate from those provided under the National Investment Act of 1990.

## **B. Foreign Exchange Controls**

### **Exchange Arrangement**

The currency of Tanzania is the Tanzania Shilling, which is pegged to a basket of the currencies of Tanzania's main trading partners. The Bank of Tanzania quotes daily buying and selling rates for the U.S. dollar. The current official exchange rate is TSh 235 to one U.S. Dollar, compared to a parallel market rate of TSh 350-400. The Bank of Tanzania applies a spread of 0.5 percent between the buying and selling rates. The Bank does not offer forward cover against exchange rate risk. Authorized dealers, however, may enter into forward contracts of purchases and sales of foreign currencies with their customers on account of export and import transactions. There are no taxes or subsidies on purchases or sales of foreign exchange.

### **Exchange Controls**

Official purchases of foreign exchange or overseas payments require approval by the Bank of Tanzania. In Zanzibar the People's Bank of Zanzibar may authorize some transactions. Balances on the non-convertible accounts can only be transferred after approval by the Bank. However, Companies incorporated outside Tanzania and foreign nationals who are temporary residents may hold convertible, Non-resident Accounts.

The six subcategories of Nonresident Accounts are (i) External, (ii) Shipping/Airline, (iii) Special, (iv) Ordinary, (v) Expatriate, and (vi) Unspecified. Foreign investors have the option of maintaining Non-resident Accounts in the form of checking, saving, or certificates of deposit accounts. Balances in such accounts are convertible, and can be remitted overseas without prior approval by the Bank of Tanzania. However, even under the guaranteed convertibility of Non-resident Accounts, considerable **delays on transfers** have been experienced due to the chronic foreign exchange shortage in Tanzania.

Prior to 1992, Tanzanian nationals and exporters were required to surrender all foreign exchange to the Bank of Tanzania, but the state banking system has bought foreign exchange from nationals on a "no questions asked" basis since 1990. New legislation passed in January 1992 authorizes Foreign Exchange Bureaus to handle foreign exchange transactions. This is a major step towards the establishment of a more market-based exchange system.

Since February 1988, the Government of Tanzania has made a portion of foreign exchange available on a non-administrative basis for a list of priority imports through an Open General Licensing System. In practice, however, significant bureaucratic delays have been experienced by importers in gaining access to foreign currency.

Due to its chronic balance-of-payment problems, Tanzania does not have a clear policy or mechanism to facilitate remittance of profits and dividends. Companies that engage in nontraditional exporting activities may retain up to 50 percent of their net foreign exchange earnings for remittances. However, businessmen say that much of the retained foreign exchange goes towards importing spare parts and inputs for future production, leaving little for remittances.

To date, there are only vague assurances from the Government of Tanzania that it hopes to remove all obstacles to remittances as the economic conditions improves. The continued difficulty in remitting profits and dividends remains one of the **major problems** for overseas investors in Tanzania.

### **Controls for Payments for Services**

Payments for services to all countries are controlled and require the approval of the Bank of Tanzania. Noncitizens working in Tanzania under contract in salaried employment and with a firm commitment to leave Tanzania are allowed to remit abroad, throughout their period of employment, up to one-third of their salary to cover family maintenance, savings, and other home country expenses. Applications to remit more than one-third of salary, or in excess of TSh 6,000 a month, are considered on a case-by-case basis by the Bank of Tanzania.

Foreign exchange allocations for tourist travel are not granted, and family remittances by residents to relatives abroad are not allowed. Non-residents may take out foreign currency notes, traveler's checks, and letters of credit for any amount remaining out of the foreign exchange they brought in.

## C. Import and Export Controls

### Exports

On the mainland, export control is exercised by the Export Controller in the Ministry of Trade and Industries. All exports from Tanzania for sale require an export license. Exporters should apply for the appropriate export license at the Export Controller before exports are shipped. All exports to South Africa are currently prohibited but this can change due to recent political changes in South Africa. Exporters need to be registered with the Bank of Tanzania and are required to maintain an account with a local commercial bank. Export proceeds must be surrendered to an authorized Bank upon their collection, with the following exception:

- (1) Under the **Foreign Exchange Retention Scheme**, exporters of nontraditional products may retain up to 35 percent of their gross foreign exchange earnings and import goods that are not prohibited by the negative list under the OGL system;
- (2) Exporters involved in a production activity must use all of their retained foreign exchange for importing raw materials and spare parts that are not supplied locally.

### Imports

On the mainland, import control is administered by the Imports Controller in the Bank of Tanzania. Import orders of over \$500 require a license. Importers should submit applications for specific import licenses to the Imports Controller before import orders are placed. All imports from South Africa are prohibited.

In 1988, the Bank of Tanzania replaced most import controls with the **Open General License system (OGL)**. Under OGL, the Government of Tanzania has made available a portion of foreign exchange on a nonadministrative basis for a selected list of import items. In 1990 the OGL ceiling of \$1 million per importer per annum was removed, although all orders over \$1 million must be opened to international competitive tender. Import restrictions were further liberalized in January 1991 when the "positive list" of goods allowed to be imported under the OGL system was replaced by a "negative list" of items specifically excluded.

Unless specific exemption is granted by the Bank of Tanzania, import consignments of over TSh 250,000 are subject to compulsory pre-shipment inspection for quality and price comparison by the Société Générale de Surveillance of Geneva (SGS) or Specialist Services International (SSI) of the United Kingdom which act as agents for the Government.

Customs tariffs are levied on the c.i.f. value of most imports. Intermediate and capital goods are charged 30 percent, while most consumer goods are subject to a 60 percent tariff. The maximum tariff rate has been lowered to 60 percent. In addition, most imports are subject to sales taxes of up to 50 percent of the c.i.f. value plus import duty (which could be waived for approved enterprises).

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Zanzibar administers an independent system of foreign trade controls through a Board of Trade. All principal exports of Zanzibar are sold abroad by the Zanzibar State Trading Corporation. All imports into Zanzibar are made by Bizarje, also a state agency.

## **VII. POTENTIAL INVESTMENT OPPORTUNITIES**

The improved Tanzanian investment environment provides the American investors with a wide variety of investment opportunities. The major investment opportunities are likely to be in the mining and agro-processing sectors, tourism, and construction. Manufacturing opportunities also exist but only to a limited extent, and will most likely be in the processing of minerals and agricultural raw materials. The majority of investment opportunities discussed below are considered from the perspective of small- to medium-sized U.S. investors.

The investment environment in Tanzania has significantly improved in the past five years. In particular, trade and foreign exchange liberalization has made it easier for producers to import necessary inputs and machinery, and to remit profit overseas to the extent that foreign exchange is available. In addition, the devaluation of the shilling has increased the price competitiveness of Tanzanian products manufactured for the export markets. The National Investment Act also made available a variety of investment incentives which could benefit eligible American investors.

### **A. Agribusiness**

With its mild climate and diverse agricultural base and easy air cargo access at the Kilimanjaro International Airport, Tanzania offers considerable opportunities for investment in a variety of agribusiness. The liberalization of the agricultural marketing and distribution systems has improved incentives and led to increased production in the past two years.

Existing cash crops of coffee, cotton, sisal and cashew nuts could serve as a base on which to expand and diversify production and exports. Investors can find attractive opportunities in high value fruit (pineapple, mango, avocado, and guava) and vegetables, spices, and cut flowers, where there is a ready market in the Middle East and in Europe. Additional opportunities include winter vegetables for the European markets, canned vegetables (French beans), nuts (macadamia nuts, cashew and ground nuts), processed fruits and meats, and seaweed (in Zanzibar).

Under the Lomé IV agreement, Tanzanian agricultural products (with the exception of sugar) can be exported to the European Community duty-free, but the total export amount is subject to quotas set by the Common Agricultural Policy (CAP). Investors interested in exporting cash crops should consider Tanzania's duty-free market access to Europe.

However, the poor condition of the existing road and rail systems will continue to be a constraint to developing agribusiness. Major marketing centers for crops are located in

distant urban centers scattered around the country. Because of its strategic role in agricultural development and distribution, successful rehabilitation of the transportation network will be crucial for the profitability of agribusiness.

## **B. Manufacturing**

Tanzania's low wages and relatively disciplined labor force render it a potentially profitable site for labor-intensive manufacturing for export markets, particularly in those sectors where raw materials can be supplied locally.

The following sectors have been identified by the government as the priority manufacturing industries, to which investment incentives applied:

- Animal feed processing
- Agro-based industries
- Beverages
- Textiles
- Leather goods
- Steel and metal engineering
- Cement and ceramics
- Electrical and electronic engineering
- Printing and publishing
- Pharmaceutical
- Fish processing and canning
- Fish nets
- Packing
- General processing and canning
- Bottles and glass ware
- Paints
- Automotive engineering

Current promising opportunities have emerged in textile, apparel assembly, leather goods, handicrafts and sporting goods manufacturing, etc. As a result of the improvement in the business climate over the past two years, the textiles sector has been particularly bolstered by new investments. Local market opportunities such as the batik and other ethnic apparel items could be interesting to investors, especially with an emerging local market that caters to tourist demands for these products.

Export-oriented apparel manufacturing opportunities were also elevated by the duty-free, quota-free access to the European markets provided under Lomé IV. (See Appendix E for the conditions under which manufacturing products qualify for duty-free access to the EC.) Furthermore, with the political liberalization occurring in South Africa, the trade embargo may be lifted very soon, which may mean the opening of a large and wealthy market in the region.

Investors, however, should also be aware of the infrastructure bottlenecks that are likely to constrain production and raise costs. Frequent interruption in the supply of electricity is a recurrent problem which affects most of the manufacturing sector. Water shortages also bring uncertainties to the textile and tannery industries. Moreover, bad roads raise delivery costs of inputs as well as the finished products. The infrastructure bottleneck is one of the major reasons for the lingering under-utilization of capacity in the manufacturing sector.

## **C. Mining**

The mining sector has attracted much interest among foreign investors as a result of the improvement in investment climate. Tanzania has rich deposits in a variety of minerals and gemstones, including diamonds, gold, colored gemstones, iron ore, phosphate, tin, salt, lime, uranium, nickel, niobium, and copper, coal, and petroleum. Most of the mineral resources have not been fully exploited due to infrastructural problems and the lack of foreign investment. Under the National Investment Promotion Policy, both local and foreign investors are actively sought by the government. Regulations in the mining sector has been relaxed, and the government majority participation in mining ventures is no longer mandatory.

Investors should note that the petroleum and minerals sectors are excluded from the National Investment Act with respect to the investment incentives offered. Instead, mining investments are governed by the Mining and Petroleum Acts, which provides a package of tax incentives that include exemptions from customs duty and sales tax and preferential income tax rates for the first four years of positive taxable income.

## **D. Tourism Services**

The appeal of Tanzania's various tourism attractions, including game parks, forest reserves, Mt. Kilimanjaro, and tropical beaches, is apparent. The variety of tourist attractions offers investors a range of opportunities in resorts, hotels, and ecotourism. The government-owned Tanzania Tourist Corporation has also encouraged foreign participation in the sector mainly through management contracts.

Tourist visits have increased in conjunction with new investment in the rehabilitation of hotels, and were estimated to have reached 153,000 in 1990. However, as mentioned in Chapter I, Tanzania's tourist industry is overshadowed by the better developed Kenyan industry, as tourists tend to include Tanzania's northern game parks as an "add on" to travel itinerary based in Kenya. Whether Tanzania can capture an additional portion of this tourist market would depend on effectiveness of the current rehabilitation efforts to improve the hotels and infrastructure.

## **E. Construction**

The port projects and highways and railroad rehabilitation projects that are being planned and financed by multilateral and bilateral donors offer opportunities for American investors in the construction industry. The Tanzanian road network is among the least developed even in comparison to its neighboring countries, and the roads that exist are in extremely poor condition. The state of the road network imposes significant costs on the production and marketing of goods through higher vehicle operating costs, delayed deliveries, and damage to goods. Transport rehabilitation is thus an important priority of the Government's Economic Recovery Program.

The government has embarked on an ambitious railroad rehabilitation program based on a detailed transportation development plan. The rehabilitation effort is expected to cost about \$1.2 billion over the next 18 years. The plan aims to bring 70 percent of the trunk

roads and 50 percent of the regional road networks to good condition. Fifteen bilateral and multilateral donors have already contributed to the financing needs of the rehabilitation program. Several donors are currently active in rail rehabilitation and a new program is being developed to improve rail management and operations as well as rehabilitate rolling stock and road bed.

## **F. Telecommunications**

Investors in the telecommunications industry will find increasing opportunities in Tanzania, where the telephone network would require a complete overhaul to bring it to normal functioning. The telecommunications industry in Tanzania is currently undergoing privatization and restructuring, with financial assistance from multilateral and bilateral donors. The Belgian government recently financed a \$5.9 million project to install the International Subscriber Dialing facility, which would make available 2000 direct lines for international calls. In 1991, the government-owned Tanzanian Posts and Telecommunications Corporation began to allow private companies to supply telephones equipment.

Appendix A

**THE NATIONAL INVESTMENT (PROMOTION AND  
PROTECTION) ACT  
JUNE 19, 1990**



THE UNITED REPUBLIC OF TANZANIA

No. 10 OF 1990

**National Investment  
(Promotion and Protection)  
Act**

*Published by:*

THE PRESIDENT'S OFFICE - PLANNING COMMISSION  
Dar es Salaam

19th June, 1990

**NATIONAL INVESTMENT (PROMOTION AND PROTECTION) ACT**

**No. 10. 1990**

Published in the **Government Gazette** of the United Republic of Tanzania:

No. 26, Vol. 71, dated 29th June 1990, **Acts Supplement** No.3 of 1990.



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THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1990

I ASSENT,  
A. H. MWINYI,  
*President*

19TH JUNE, 1990

An Act to establish the Investment Promotion Centre, to define its functions and powers in relation to the promotion, co-ordination, regulation, and monitoring of foreign and local investments, to repeal the Foreign Investment Protection Act, 1963, and for matters incidental thereto and connected therewith

[ ..... ]

WHEREAS the Government of the United Republic, has embarked on a deliberate Programme of promoting rapid economic development and growth:

AND WHEREAS Tanzania is endowed with abundant natural resources which are yet to be exploited:

AND WHEREAS, the Government, recognizing that private, foreign and local investments have played and will continue to play an important role in the development of the economy, has promulgated the National Investment Promotion Policy:

AND WHEREAS it is deemed necessary and appropriate for a clear institutional framework to be established for investors to operate within, and to provide them with incentives and guarantees in order to encourage investments particularly in areas of national priority:

AND WHEREAS it is necessary, in order to give effect to the Policy, to enact a more comprehensive legislation to govern investments in all areas:

NOW THEREFORE it is hereby enacted by the Parliament of the United Republic as follows:

PART 1

PRELIMINARY

Short title and commencement

1. This Act may be cited as the National Investment (Promotion and Protection) Act, 1990, and shall come into operation on such date as the Minister may, by order published in the Gazette appoint.

Interpretation

2. In this Act, unless the context otherwise requires:-

"application" means application for a Certificate of Approval or amendment thereof;

"approved enterprise" means an enterprise, whether a new enterprise or the rehabilitation or expansion of an existing enterprise, in respect of which a Certificate of Approval is granted by the Centre;

"Capital" means currency, negotiable instruments, plant, machinery, equipment, buildings, spare parts, raw materials and other business assets;

"Centre" means the Investment Promotion Centre established under section 4;

"Certificate" means a Certificate of Approval granted by the Centre pursuant to this Act;

"Certificate of Approval" means a certificate granted by the Centre pursuant to this Act;

"Director" means the person appointed to be Director General under section 7;

"enterprise" means any undertaking carrying on business whether in the field of agriculture, industry, commerce, services or otherwise;

"existing enterprise" means an enterprise existing immediately prior to the commencement of this Act;

"foreign capital" means foreign convertible currency, or negotiable instruments, plant, machinery, equipment, buildings, spare parts, raw materials, and other business assets obtained by the expenditure of foreign convertible currency or negotiable instruments demonstrated in foreign convertible currency and includes retained earnings and unremitted dividends;

"foreign national" means:-

(a) a person who is not a citizen of the United Republic;

(b) a company or other body co-operative incorporated outside the United Republic;

(c) a company incorporated within the United Republic in respect of which the Minister is satisfied:-

(i) that the majority of the issued share capital is beneficially owned by foreign nationals within the meaning of this definition; and

(ii) that there are special reasons why the company should be treated as a foreign national for purposes of this Act;

"investment" means contribution of capital or foreign capital by an investor to a new enterprise or to expansion or rehabilitation of an existing enterprise or a new enterprise;

"local investment" means an investment by a national investor;

"joint venture" means an association, whether incorporated or unincorporated, between foreign investors and local co-operative or parastatal organisations, foreign investors and local

private investors, domestic private investors and local parastatal and, or co-operative organisations, for the purpose of making an investment jointly in an enterprise in respect of which an application may be made for a Certificate of Approval;

"Minister" means the Minister for the time being responsible for economic policy and planning;

"national" means an investor who is:

- (a) a citizen of the United Republic;
- (b) a company incorporated within the United Republic in respect of which the Centre is satisfied that all or the majority of the issued share capital is beneficially owned by citizens of the United Republic;

"new enterprise" means an enterprise established after the effective date;

"operative date" means-

- (a) with respect to a new enterprise, the date on which production or provision of services from the approved enterprise commences; or
- (b) with respect to rehabilitation or expansion of an existing enterprise or a new enterprise, the date of completion of the rehabilitation or expansion of the enterprise as specified in the Certificate of Approval in respect of the enterprise, as amended from time to time;

"parastatal" means a statutory or public corporation owned by the Government or a company in which all or more than fifty percent of the issued share capital is beneficially owned by the Government;

"prescribed" means prescribed by regulations made under this Act;

"prescribed form" means any form prescribed by the Centre by regulations or, where no form has been so prescribed in relation to any matter, means a form approved by the Centre;

"private investment" means an investment by a private investor;

"private investor" means a national or foreign national who proposes to make or has made a private investment in the Republic and includes a private investor in a joint venture;

"Regulations" means regulations made under this Act.

3. This Act shall apply in relation to foreign and local investment but shall not apply in relation to investments in petroleum and minerals which are governed by the Petroleum (Exploration and Production) Act, 1980 and the Mining Act, 1979 respectively.

Applica-  
tion  
Acts, 1980  
No. 27  
Acts, 1979  
No. 17

## PART II

### THE INVESTMENT PROMOTION CENTRE

4.-(1) There is hereby established a Centre to be known as the Investment Promotion Centre.

Establish-  
ment of  
the  
Centre

(2) The Centre shall be an autonomous organ of Government.

5.-(1) The Centre shall be the focal point for the implementation of the National Investment Policy and in particular it shall be responsible for the promotion, co-ordination, regulation and monitoring of local and foreign investments in Tanzania.

Objec-  
tives and  
functions  
of  
the  
Centre

(2) Without prejudice to the generality of subsection (1) the functions of the Centre shall be-

- (a) to identify and advise potential investors on possible areas of investment and to provide them with available feasibility reports and market studies;
- (b) to collect, collate, analyse and disseminate information about investment opportunities and sources of investment capital, and advise upon request, on the availability, choice or suitability of partners in joint venture projects;
- (c) to assist where appropriate, in the identification of local partners for foreign investors;
- (d) to organise promotional activities such as seminars and exhibitions, both in Tanzania and abroad, in order to stimulate local and foreign investments;
- (e) to liaise with Tanzania Missions abroad in order to publicise Tanzania's investment prospects overseas and to disseminate information on investment opportunities in Tanzania;
- (f) to act as a link between local inventors and possible investors or manufacturers;
- (g) to grant certificates of approval for investment in enterprises in accordance with the provision of this Act;
- (h) to conduct, or arrange for policy and technical appraisal of investment proposals submitted to it by investors;
- (i) to co-ordinate private investment activity in Tanzania;

- (j) to keep under review, and advise the Government periodically on policies, strategies and procedures relating to the promotion and regulation of investments and matters connected therewith and recommend action necessary for the encouragement of private investments including simplification of procedures affecting investment and legislative measures;
- (k) to assist holders of Certificates of Approval in securing all licenses, authorizations, approvals and permits required to enable any approval granted by the Centre to have full effect;
- (l) to maintain liaison between private investors and Ministries, Government departments, agencies, institutional lenders and other authorities concerned with investment;
- (m) to monitor the performance of enterprises approved by it and to enforce compliance with the terms of approvals and the provisions of this Act and regulations made thereunder;
- (n) to exercise all functions and powers and perform all duties which, under or by virtue of any other written law, are or may be vested or delegated to it;
- (o) to do all such things as are necessary or incidental or conducive to the functions specified in this Act.

6.-(1) There shall be a Director General of Appointment of the Director General and shall be charged with the responsibility for the day to day administration and organisation of the functions of the Centre and the implementation of its decisions.

(2) In appointing the Director, regard shall be had of the need to appoint a person with adequate knowledge and experience in business affairs, or in the management of the government or public affairs or who has proven ability in dealing with national and international affairs.

(3) The Director shall be the Chief Executive Officer of the Centre and shall be responsible for its day to day activities.

Appointment of other staff

7. Subject to any written law and to any directions given by the President in that behalf, there shall be appointed to the Centre such staff, advisors or other persons of such appropriate professional competence or experience in business affairs or in the management of government or public affairs as may be necessary for the efficient discharge of the functions of the Centre.

Fees, receipts and funds

8. The Centre may levy such fees and for its services as may be approved by the Minister from time to time.

PART III

APPLICATION FOR APPROVAL OF ENTERPRISES AND AREAS OF INVESTMENT

Investment in new enterprises

9. After the effective date any local or foreign investor may invest in a new enterprise to which this Act applies only where:-

- (a) the investment is with respect to an enterprise other than one in an area reserved exclusively for the public sector as specified in the Schedule;
- (b) he has received a Certificate of Approval with respect to the enterprise;
- (c) he has fulfilled all other conditions as provided for under this Act.

10. An application for a Certificate of Approval shall be made to the Centre by a national only where he wishes to invest in an approved enterprise:

Application for a Certificate of Approval by nationals

- (a) in any new enterprise other than one in an area reserved exclusively for the public sector;
- (b) in the rehabilitation and expansion of an existing enterprise.

11. An application for a Certificate of Approval shall be made by a foreign national to the Centre in respect of an investment:

Application for a Certificate of Approval by foreign nationals

- (a) in any new enterprise other than one in an area reserved exclusively to the public sector;
- (b) in the rehabilitation or expansion of an existing enterprise.
- (c) in any of the enterprises specified in paragraphs 2 of Part C of the Schedule where the investment is not less than the amount therein specified.

12.-(1) Applications shall be made in accordance with such procedures and form as may be prescribed by the Centre and shall be accompanied by a statement on the likely contribution of the enterprise to the objectives set out in subsection (1) of Section 13 and such other information as may be required by the Centre.

Procedure with respect to applications

(2) Every application shall be accompanied by such fee as may be prescribed from time to time.

(3) The Centre shall submit within ten days of receipt of an application a copy thereof to the Ministry, Government Department or Agency with sectoral responsibility for enterprises of such nature.

(4) Any Ministry, Government Department or Agency to which a copy of the application is submitted shall, within 14 days of receipt thereof, submit to the Centre any comments on the application which shall be considered by the Centre in determination of the application but if at the expiry of such fourteen days no comments are received by the Centre, it shall proceed to deal with the application, and its decision shall be final and binding.

(5) The Centre shall consider an application made to it within sixty days after the receipt of the application and may, subject to the provisions of this Act, in its discretion, grant or refuse the application.

Consideration of application  
13.-(1) In considering applications made under sections 10, 11 and 12, the Centre shall satisfy itself of the likely contribution by the enterprise to the economic development and benefit of Tanzania, in particular, with respect to the following objectives:-

- (a) the maximisation of foreign exchange earnings and savings;
- (b) the enhancement of import substitution activities which achieve identifiable substantial foreign exchange savings;
- (c) the expansion of food production;
- (d) the achievement of a high degree of technology transfer;
- (e) the creation of employment opportunities and the development of human resources;
- (f) the efficient utilisation, expansion and diversification of the productive capacity of existing enterprises;
- (g) the provision of services or the production of goods which improve linkages between the various sectors of the economy.

(2) In addition to the objectives specified in subsection (1), the Centre shall have regard to:-

- (a) the capital, technical skills and raw materials available to the applicant;
- (b) the local materials' supplies and services to be used by the applicant;
- (c) interests and conditions of service of the the labour employed or to be employed by the applicant;
- (d) the general promotion and development of enterprises within Tanzania and the need to generate constructive competition among enterprises;
- (e) the potential demand, both within the United Republic and elsewhere, for the product or services of the enterprises;
- (f) the siting or proposed siting of the enterprise in relation to the availability of power, fuel, labour, transport, raw materials, land and water;
- (g) the promotion of balanced and equitable growth throughout the country;
- (h) the interests of potential consumers from investment in the enterprises being undertaken.

14. In the event that an application is approved by the Centre, the Centre shall grant a Certificate of Approval specifying:-

Issue of Certificate of Approval

- (a) the name, nationality and other particulars of the investor and in the case of a company, the nationality and number of shareholders;

- (b) the name, description and location of the enterprises;
- (c) the approved enterprise and, where appropriate, the size and approved capacity of the enterprise;
- (d) the amount and source of capital including the relevant foreign currency;
- (e) in the case of a foreign national, the form of assets other than foreign currency to be invested and the value of such assets as approved by the Centre;
- (f) the proportion of the foreign capital invested or to be invested to the total assets of the enterprise and whether the investment consists of the acquisition of shares or stock in a body corporate, the number or amount, and description thereof;
- (g) particulars of any technology agreement, its duration and payments to be made thereunder;
- (h) any loan with respect to the enterprise and the currency in which repayments are to be made;
- (i) the period within which the investment is to be made and the date of issue and expiry of the certificate;
- (j) such other matters as may be necessary or desirable having regard to the provisions of the Act.

15.-(1) A Certificate of Approval shall not be transferred without the approval of the Centre.

(2) Every application for approval of a proposed transfer of a Certificate of Approval shall be made to the Centre in the prescribed form and the

Centre may, in its discretion, grant or refuse the application and may, if the approval is given, attach terms and conditions to the Certificate to be transferred or, where terms and conditions are already attached, may vary the existing terms and conditions.

16. The Centre, may amend a Certificate of Approval granted under section 14:-

Amendment of Certificate

- (a) in any case in which it is satisfied that some other national or foreign national has succeeded to the interest in the enterprise of the holder of the Certificate, by substituting for the name of the holder the name of the successor;
- (b) in any case where the name of the enterprise is altered, by substituting the name as so altered;
- (c) with the written consent of the holder, by varying the relevant foreign currency;
- (d) by extending the period during which the investment or the investment of foreign capital is to be made;
- (e) by varying the amount thereof, in any case in which no foreign capital is to be invested in the enterprise by the holder, subject to the approval required under this Act;
- (g) in any case where the investment consists of the acquisition of shares or stock of a body corporate, and new shares or stock are acquired otherwise than by the investment of foreign capital, by varying the number or amount and the description thereof;

Transfer of Certificate

- (h) subject to the foregoing provisions and to the written consent of the holder, in such other manner as may be necessary or desirable.

Suspension and Cancellation of Certificate

17.-(1) The Centre may suspend or cancel a Certificate of Approval where the holder of the Certificate:

- (a) obtained such Certificate on the basis of fraud, or deliberate or negligent submission of false or misleading facts or statements;
- (b) assigned such Certificate without the prior written consent of the Centre;
- (c) fails without reasonable cause stated in writing to establish the approved enterprise within the time stipulated in the Certificate or any extension thereof;
- (d) fails without reasonable cause stated in writing to comply with the terms of the Certificate, or the provisions of the Act and any Regulations or request of the Centre made thereunder within such reasonable period as may be stipulated by the Centre in a notice to the holder of the Certificate specifying the failure to comply.

(2) The Centre shall, before taking any action under subsection (1), notify the holder in writing of its intention to cancel the Certificate and the ground therefor and allow such holder not less than thirty days to show cause in writing, why his Certificate should not be suspended or cancelled and the Centre may, for such purpose, hold such inquiry as it thinks fit.

(3) The Centre shall give due consideration to any representation made by the holder and any action taken to remedy the ground for suspension or cancellation taking into account the nature of such ground.

(4) If a holder notified under subsection (2) fails to show cause, or fails to do so to the satisfaction of the Centre, the Centre may suspend or revoke the Certificate or take such other action as it may think fit including the suspension of any or all incentives or benefits under the Act.

(5) Where a Certificate of Approval is suspended the holder thereof shall cease to be entitled to rights and benefits conferred under this Act for the period of the suspension.

(6) Where a Certificate of Approval is cancelled:

- (i) the holder thereof shall cease to be entitled to the benefits conferred under this Act as from the date of such cancellation and shall return the Certificate to the Centre;
- (ii) the Centre may require the holder thereof to sell the approved enterprise.

(7) Any person who is aggrieved by any decision taken by the Centre under this section may appeal to the Minister.

18. The Centre shall cause to be maintained proper records of:-

- (a) all application for Certificates of Approval;
- (b) all approved enterprises and whether the approval was in respect of a new enterprise or the rehabilitation or expansion of an existing enterprise;
- (c) all amendments, suspensions or cancellations of Certificates;

Records of applications and Certificates

- (d) such other particulars relating to Certificates of Approval as may be necessary or desirable;
- (e) all registered certificates and licences.

Areas of investments

19.-(1) As from the operative date:-

- (a) the enterprises in areas specified in Part A of the Schedule to this Act shall be accorded priority for private investment, but nothing herein contained shall preclude an application by an investor in respect of any other enterprise;
- (b) the enterprises in the areas listed in Part B of the Schedule shall be reserved for the public sector except where under special circumstances the Minister may grant a special licence for investment in this area;
- (c) the enterprises in the areas listed in Part C of the Schedule are reserved for nationals.

(2) The Minister may, on the recommendation of the Centre amend the Schedule from time to time:

Provided that where as a result of an amendment made an approved enterprise in respect of which an investment was made by a foreign national is reserved for nationals the approved enterprise shall continue as such notwithstanding the amendment and the holder of a Certificate of Approval with respect to such enterprise shall continue to enjoy the benefits conferred by such Certificate.

#### PART IV

#### INVESTMENT INCENTIVES

Benefits to approved enterprise

20.-(1) An approved enterprise shall be entitled to the benefits herein specified.

(2) The benefits conferred upon an approved enterprise shall apply in relation to that enterprise notwithstanding the provisions of any other law save that where there is any change in any law, such that the benefits conferred under this Act would be less favourable, the Minister shall adjust such benefits correspondingly.

21. As from the operative date, and within the initial period of five years, the whole of the tax payable with respect to the gains and profits in respect of an approved enterprise shall be remitted thereafter the tax shall be chargeable at the following rate:-

- (a) in the case of Corporations and Companies, fifty per centum on taxable profits from an investment project by a non-resident; and forty five per centum on taxable profit from an investment project by a resident;
- (b) in the case of co-operative societies registered under the Co-operative Societies Act, 1982, twenty two point five per centum;
- (c) in the case of a sole proprietor the rate shall be as specified in the Income Tax Act, 1973:

Acts, 1982  
No. 14

Acts, 1973  
No. 33

Provided that where the approved enterprise involves the rehabilitation or expansion of an existing enterprise or where an approved enterprise is rehabilitated or expanded the enterprise as rehabilitated or expanded shall be deemed to be the approved enterprise for the purpose of this section and tax shall be calculated on the total gains or profits from such approved enterprise.

22. As from the operative date and within the initial period of five years, the whole of the withholding tax in respect of an approved enterprise shall be remitted, thereafter the rate of withholding tax shall be-

Withholding tax on dividends

- (a) in respect of dividends paid from the profits of the approved enterprise, ten per centum in the case of non-residents and five per centum in the case of residents
- (b) in respect of royalties on imported technology, twenty per centum on the gross amount payable;
- (c) interest payable on foreign loans, twenty per centum on the gross amount payable.

Provided however that where the approved enterprise is the rehabilitation or expansion of an existing enterprise or where an approved enterprise is rehabilitated, the enterprise as rehabilitated or expanded shall be deemed to be the approved enterprise for the purpose of this section and tax shall be calculated and charged on the income in respect of the total dividends, royalties, or interest paid.

Exemption from import duties

23.-(1) As from the operative date all machinery, equipment, spare parts, materials and supplies necessarily required for an approved enterprise and imported for use solely and exclusively in such approved enterprise shall be exempt from import duties.

(2) Where approval is given by the Centre with respect to an investment in rehabilitation or expansion of an approved enterprise and the investment is not less than the amount prescribed by the Centre from time to time in the case of investment by a national:

the rehabilitation or expansion shall be deemed to be an approved enterprise for the purpose of this section and shall be entitled to exemption of duty as provided for in subsection (1) commencing from the date of approval granted with respect to the enterprise and continuing thereafter until the operative date of the enterprise as rehabilitated or expanded.

24.-(1) As from the operative date, all machinery, equipment, spare parts, materials and supplies necessarily required for an approved enterprise, and imported for use solely and exclusively in such approved enterprise and be exempt from sales tax. Exemption from sales tax

(2) Where approval is given by the Centre with respect to an investment in rehabilitation or expansion of an approved enterprise and the investment is not less than the amount prescribed by the Centre from time to time, in the case of investment by a national; the rehabilitation or expansions shall be deemed to be an approved enterprise for the purpose of this section and shall be entitled to exemption of sales tax as provided for in subsection (1) of this section from the date of approval with respect to such enterprise and continuing thereafter until the operative date of the enterprise as rehabilitated or expanded.

25. Any foreign exchange earning enterprise shall be permitted by the Bank of Tanzania to retain in an external account under the supervision of the Bank of Tanzania a portion of their foreign exchange earnings for use in acquiring inputs required for the enterprise which would otherwise not be readily available without the use of such earnings: Foreign exchange earning enterprises retain foreign exchange earnings

Provided that in the case of net foreign exchange earning enterprise the Bank of Tanzania shall permit a holder of an external account to utilize up to fifty percent of such an account to effect overseas remittances in respect of debt servicing, profits and dividend payments and settlement of external obligations.

26.-(1) Where an investor is granted a Certificate of Approval by the Centre under this Act, the Minister responsible for land shall grant him on such terms and conditions as may be prescribed a lease of appropriate land for a term suited to the requirement of his enterprise: Land use by investor

Provided that land belonging to any registered village shall not be leased for commercial activities other than joint ventures with the village government or the village's co-operative society, save that such land may be sub-leased by the village itself for small or medium scale, public or private economic activities. Any lease granted under this section shall be for a term not exceeding ninety-nine years.

(2) Notwithstanding the provisions of subsection (1), prior to the expiry of a lease granted pursuant to subsection (1) of this section the investor may apply for an extension of his lease and the Minister responsible for lands may grant an extension for such period as he deems fit.

Provided that no such extension shall exceed a period of ninety-nine years.

27.-(1) The Minister may, on the advice of the Centre designate any area in the United Republic to be a special growth centre for development.

(2) Where the Minister designates any area to be a special growth center in accordance with the provision of subsection (1), any approved enterprise established in such area shall be accorded such special incentives, on such terms as the Minister may prescribe.

PART V

PROTECTION OF INVESTMENT, ARBITRATION AND TRANSFER OF FOREIGN CURRENCY

28.-(1) No approved enterprise, or any property belonging to any person shall be compulsorily taken possession of, and no interest in a right over such enterprise or property shall be compulsorily acquired except for public interest and after due process of the law.

(2) Where an enterprise is compulsorily acquired, full and fair compensation as provided under Article 24 of the Constitution shall be payable.

(3) Any compensation payable under the provision of this section shall be made promptly and shall be transferable.

29.-(1) Where any dispute arises between a foreign investor and the Government in respect of any approved enterprise, all effort shall be made through mutual discussions to reach an amicable settlement. Arbitration

(2) Any dispute between the foreign investor and the Government in respect of an approved enterprise which is not amicably settled through mutual discussions may be submitted to arbitration:

- (a) in accordance with the rules and procedure for arbitration of the International Centre for the Settlement of Investment Disputes; or
- (b) within the framework of any bilateral or multilateral agreement on investment protection to which the Government and the country of which the investor is a national are parties; or,
- (c) in accordance with any other international machinery for the settlement of investment disputes agreed by the parties.

(3) An approval of any enterprise may specify the particular mode of arbitration to be resorted to in the case of disputes relating to that enterprise and such specification shall constitute the consent of the Government or any agency thereof and of the investor to submit to that forum.

Designated Special Growth Area

Acquisition and compensation

Transfer of foreign currency

30. Notwithstanding the provisions of any other law for the time being in force, the holder of a certificate of approval shall be entitled in respect of the approved enterprise to which such certificate relates to transfer out of the United Republic of Tanzania, in the approved foreign currency and at the prevailing official rate of exchange and after payment of taxes:-

- (a) dividends or net profits from investment of foreign assets in the approved enterprise;
- (b) the approved proportion of the net proceeds of sale of all or any part of the approved enterprise, either in liquidation or as a going concern;
- (c) the principal and interest of any loan specified, in the certificate.
- (d) payments in respect of loan servicing where foreign loan has been obtained by an approved enterprise.

Definition of foreign assets

31. For the purpose of this Part, "foreign assets" includes foreign currency, credits, rights, benefits or property, any property obtained by the expenditure of foreign currency, the provision of foreign credit or the use or exploitation of foreign rights, benefits of property, and any profits from an investment in an approved enterprise by the holder of a certificate issued in relation to that enterprise.

Rights of holder of registered certificate of licence

32. The holder of a registered certificate or licence shall have the same rights under this part as the holder of a certificate of Approval.

PART VI

TRANSITIONAL AND MISCELLANEOUS PROVISIONS

33.-(1) Where immediately prior to the commencement of this Act a foreign national holds:

Existing enterprises with foreign investment

- (a) a valid registered certificate or a valid industrial licence granted to him under the National Industries (Licensing and Registration) Act 1967; or
- (b) a valid business licence issued under the Business Licensing Act 1972; or
- (c) a valid certificate issued under the Foreign Investments (Protection) Act 1963; or
- (d) any other valid certificate or licence issued under any other Act with respect to the establishment of an enterprise as may be recognised by the Centre;

Acts, 1967, No. 10

Acts, 1972, No. 25

Acts, 1963, No. 40, Cap. 533

notice thereof shall be given to the Centre in the prescribed form accompanied by a certified copy of such certificate or licence within six months of the date of commencement of this Act and such notice shall constitute registration for the purpose of this Act.

(2) After the date of commencement of this Act a foreign national may continue to operate an existing enterprise only where he is registered pursuant to subsection (1).

(3) The rights and benefits conferred by a registered certificate or licence shall continue in force subject however to the right of the Centre to issue such directions or make such regulations not inconsistent with the rights and benefits conferred by such certificate or licence, with respect to the exercise of any rights or obligations thereunder.

Investment in existing enterprises by foreign nationals

34.-(1) A foreign national who holds a registered certificate or licence may from time to time make an investment in rehabilitation or expansion of an existing enterprise, provided that:

- (a) notice of the investment shall be given to the Centre; and
- (b) an application shall be made for amendment of the registered certificate or licence where necessary.

(2) The Centre shall satisfy itself that the investment of which notice has been given under subsection (1) of section 34 has been made or will be made by the holder of the registered certificate or licence and shall amend the registered certificate or licence as may be necessary.

(3) Where a foreign national holding a registered certificate or licence wishes to make an investment in rehabilitation or expansion of an existing enterprise, application shall be made to the Centre for a Certificate of Approval pursuant to section 11 and the investment shall be undertaken only where approval has been given and a Certificate of Approval has been granted by the Centre.

Investment by foreign nationals in existing enterprises in reserved areas

35. Where at the date of commencement of this Act, a foreign national holds a valid certificate or licence with respect to an existing enterprise which has been reserved for nationals by virtue of this Act, the foreign national may undertake maintenance and rehabilitation of such enterprise of an amount as prescribed by the Centre but shall not undertake rehabilitation of the enterprise where the amount of the investment is not less than the amount specified in the Schedule hereto.

Rehabilitation or expansion of approved enterprise

36.-(1) A foreign national who is a holder of a Certificate of Approval may make an investment in rehabilitation or expansion of an approved enterprise where the amount of the investment, in the case of an investment in any area reserved for nationals is not less than the amount specified in

Part C of the Schedule or as prescribed by the Centre thereunder, in the case of a foreign national; provided however that notice and particulars of the investment shall be given to the Centre and an application shall be made for amendment of the Certificate of Approval.

(2) The Centre shall satisfy itself that the investment of which notice is given under subsection (1) has been made or will be made by the holder of the Certificate of Approval and shall amend the Certificate of Approval as may be necessary.

(3) Where the holder of a Certificate of Approval wishes to make an investment in rehabilitation or expansion of an approved enterprise, he shall make an application to the Centre for approval of the investment and amendment of the Certificate of Approval and the investment shall be undertaken only where approval has been given and the Certificate of Approval has been appropriately amended by the Centre.

37.-(1) Any person who:

Offences

- (a) deliberately submits false or misleading, facts or statements to obtain a Certificate of Approval or benefit under this Act;
- (b) applies any benefit conferred by or under this Act for a purpose other than those for which the benefit has been conferred;
- (c) fails to comply with any request made pursuant to this Act or to permit the inspection required by section 40.

shall be guilty of an offence.

(2) A person guilty of an offence under this section or any other section of the Act shall be liable on conviction to a fine:

(a) in the case of foreign national, to a fine not exceeding fifty thousand United States of America dollars or equivalent convertible foreign currency;

(b) in the case of a national, to a fine not exceeding one million Tanzanian shillings;

or to a term of imprisonment not exceeding twelve months.

Accounts and records of enterprises  
38.-(1) The holder of a Certificate of Approval shall maintain separate accounts and records in respect of the approved enterprise or new enterprise as rehabilitated or expanded and deemed to be the approved enterprise.

(2) The holder of a registered certificate or licence shall keep such accounts and records as the Centre may require.

Information and inspection  
39.-(1) The Centre may require any person to supply information relevant for the purpose of implementation of the provisions of the Act and regulations made thereunder or with respect to any Certificate of Approval, or a registered certificate or licence and it shall be the duty of any such person to comply with the request.

(2) An authorised representative of the Centre or any officer of Government may, on giving reasonable notice, to:

- (a) the holder of a Certificate of Approval; or
- (b) the holder of a registered certificate or licence; or
- (c) any employee, agent or representative of the holders referred to in paragraph (a) or (b) carry out inspection of an approved

enterprise and accounts, records and information relating to the approved enterprise or required for the purpose of this Act.

40. The Centre may issue guidelines or directions from time to time for carrying out the provisions of this Act or regulations made thereunder including procedures for submission of applications and the relevant approvals necessary for the establishment of an approved enterprise. Guidelines

41. The following enactments:

(a) the National Industries (Licensing and Registration) Act, 1967;

(b) the Business Licensing Act, 1972;

(c) the Income Tax Act, 1973;

(d) the Sales Tax Act, 1976;

(e) the Customs Tariff Act, 1976;

(f) the Companies (Regulation of Dividends) Act, 1972;

(g) Exchange Control Ordinance.

and other enactment relating to the functions of the Centre as provided under this Act shall have effect with such modifications as may be necessary to give full effect to this Act. Acts, 1972 No. 22  
Cap. 294

Amendment to existing enactments

Acts, 1967 No. 10

Acts, 1972 No. 25

Acts, 1973 No. 33

Acts, 1976 No. 13

Acts, 1976 No. 12

Repeal  
Acts, 1963,  
No. 40

42.-(1) The Foreign Investments (Protection) Act, 1963 is hereby repealed.

(2) Notwithstanding the repeal of the Foreign Investment Act, 1963 any agreement executed thereunder and in force immediately before the commencement of this Act shall continue in force as if made under this Act and applications pending under the Act shall be deemed to have been made to the Centre.

Provided that agreements continued in force by this subsection shall unless modified by any new agreement entered into with the Centre, confer only the benefits previously enjoyed under the said agreements before the commencement of this Act.

Act to be  
supple-  
mented

43. Except as herein in this Act expressly provided, this Act shall be supplementary to but not in derogation of any other law applicable to an investor or his enterprise and the compliance by an investor with the provisions of this Act shall not absolve him from his obligations to comply with the provisions of any other law except to the extent repealed by this Act.

Regula-  
tions

44. The Minister may make regulations for the better carrying out of the provision and purposes of this Act and without prejudice to the generality of the foregoing may make regulations:

- (a) to prescribe the procedure and forms to be used and the particulars to be furnished for applications, progress and other reports and any other matters whether or not specified or prescribed under this Act;
- (b) to prescribe fees for applications and certificates, and charges for anything required to be done by the Centre;
- (c) to prescribe procedures for the functioning of the Centre;

- (d) generally for the purpose of giving effect to the provisions of this Act.

45. Any person who in the course of his official duties in the administration of this Act has possession of or control over any document or information obtained under this Act and who communicates such document or information or any part thereof to any other person to whom he is not authorised to communicate by any enactment or by the Centre shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

Official  
Secrecy

SCHEDULE

A. PRIORITY AREAS FOR INVESTMENT

1. AGRICULTURE AND LIVESTOCK DEVELOPMENT:

(a) Food crops and cash crops:

Tea

Sisal and sisal products

Coconuts

Wheat

Cashewnuts

Palm oil

Sugar

Castor Oil

Barley

Fruit, Vegetables and Flowers for export

(b) Livestock Development:

Heifer breeding/Dairy farming

Piggery

Sheep/goats keeping

Beef ranching

Poultry

2. NATURAL RESOURCES:

Forestry

Fishing and fish farming

Game cropping for commercial purposes

Wildlife ranching

3. TOURISM:

(a) Operation of tourist hotels, other accommodations,

(b) Tourist transportation (including road transport, air charters and oceangoing vessels).

(c) Provision of services related to tourism such as tourist safaris (including licensed hunting, restaurants and photographic services).

4. MANUFACTURING INDUSTRIES:

Animal feed processing

Agro-based industries

Beverages

Textiles

Leather goods

Steel and metal engineering

Cement and ceramics

Electrical engineering

Electronic engineering

Printing and publishing

Pharmaceutical  
Fish processing & canning  
Fish nets  
Packing  
General processing  
Bottles and glass ware,  
Paints .  
Automotive engineering

5. PETROLEUM AND MINING:

The exploration and production of:

- Oil and gas
- Gold
- Diamonds
- Gemstones
- and all other minerals, metallic and non-metallic

6. CONSTRUCTION:

Hotels and other tourist accommodation  
Residential houses  
Commercial buildings  
Warehouses, industrial sheds  
Estates and factory buildings

7. TRANSPORT:

Road haulage  
Coastal shipping  
Air charters and airlines

8. TRANSIT TRADE:

Activities relating to the transit of goods to neighbouring countries, and to the re-export of goods which have value added in Tanzania.

9. COMPUTERS AND HIGH TECHNOLOGY:

Activities relating to the manufacture, assembly, marketing, servicing, utilization, and human resources development, of computers and other high technologies.

B. CONTROLLED AND RESERVED AREAS

1. Controlled Areas

Investments large enough to qualify for the application of incentive packages under this policy statement and which are in the following areas of major economic importance. This area shall normally be reserved for public investment or joint public and private enterprises, although exceptions may be made:

- Iron and steel production
- Machine Tool manufacture
- Chemical fertilizer and pesticides production
- Airlines

## 2. Reserved Areas

The following areas of strategic importance are reserved exclusively for investment by the public sector, except where special licenses may be granted. The IPC will, from time to time, advise the Government on such areas:

- The manufacture, marketing and distribution of armaments and explosives of all types.
- The generation and distribution of electricity in urban areas, or through the national grid.
- The provision of public water for domestic and industrial purposes.
- The building and operation of all railways.
- Radio and television broadcasting.
- Postal and telecommunications services (but not necessarily the production of equipment and accessories thereof).
- Insurance and assurance services.
- Banks.

## C. ACTIVITIES RESERVED FOR LOCAL INVESTORS

### 1. Exclusively Reserved Areas

Retail or wholesale trade

Product brokerage

Business representation for foreign companies

Operation of public relations business

Operation of taxis

Barber shops, hairdressing and beauty saloons

Butcheries

Ice-cream making and parlours.

Areas which foreign investors with less than two-hundred and fifty thousand United States Dollars (US\$ 250,000) or some other amount which may be stipulated by IPC from time to time will be excluded:

Travel Agencies

Car hire service

**Appendix B**

**ZANZIBAR INVESTMENT ACT 1986 AND  
GUIDELINES FOR INVESTORS**

**ZANZIBAR GOVERNMENT**



**INVESTMENT ACT 1986  
AND  
GUIDE LINES FOR  
INVESTORS**

**WHEREAS** the House of Representative a its session on 22th January, 1986 enacted the Investments Protection Act, No. 2 of 1986:

**AND WHEREAS** the House of Representatives at its session on 14th day March, 1989 amended the said Act by the Investment Protection (Amendment) Act, No. 1 of 1989:

**NOW THEREFORE**, the Attorney-General in exercise of the powers conferred upon him under subsection (2) of section 10 of the Revised Laws of Zanzibar do hereby consolidate the said Acts and the same shall be referred to as the Investments Protection Act, No. 2 of 1986.

**HAMID MAHMOUD HAMID**  
**ATTORNEY-GENERAL**

## THE INVESTMENTS PROTECTION ACT, 1986

### ARRANGEMENT OF SECTIONS

SECTION	TITLE
1.	Short title and commencement.
2.	Interpretation.
3.	Investors may apply for and be granted a certificate.
4.	Cancellation and suspension of the certificate.
5.	Certificate to contain certain information.
6.	Minister may amend certificate.
7.	Foreign assets to be brought in during approved period.
8.	Land use by investor.
9.	Preferential treatment and payment of rent to leased land.
10.	Compensation on approved lands to be on the investor.
11.	Customs duties.
12.	Tax exemption for reinvestment.
13.	Transfer of funds outside Zanzibar.
14.	No compulsory acquisition except on payment of full compensation.
15.	Procedure before acquisition.
16.	Investors may appeal to tribunal.
17.	Investors to obey prevailing laws.
18.	Priority for employment be given to Zanzibaris.
19.	Minister to approve foreign loans.
20.	Safety measures to be taken by the investors.
21.	Books of accounts of the investors.
22.	Government may inspect books of accounts.
23.	Government undertaking to investors.
24.	Bank accounts.
25.	Investment allowance.
26.	Taxation of Companies.
27.	Tax relief on export profits.
28.	Charitable contribution by investors.
29.	Retired foreigners may invest in Zanzibar.
30.	Minister to make Regulations.

SCHEDULE  
NO. 2 OF 1986

I ASSENT

IDRIS ABDUL WAKIL  
PRESIDENT OF ZANZIBAR

AND  
CHAIRMAN OF THE REVOLUTIONARY COUNCIL

19 FEBRUARY 1986

AN ACT TO GIVE PROTECTION TO CERTAIN APPROVED

INVESTMENT AND FOR MATTERS CONNECTED  
THERE WITH AND INCIDENTAL THERETO

ENACTED BY THE HOUSE OF REPRESENTATIVES OF  
ZANZIBAR

1. This Act may be cited as the Investments Protection Act, 1986 and shall come into operation on such a date as the Minister may, by notice in the Gazette appoint.

*Short title and commencement*

2. In this Act, unless the context otherwise requires:-

*Interpretation*

"approved" in relation to any investment, foreign currency, period, sum or amount means any enterprise, currency, period, sum or amount specified in the relevant certificate issued under section 3;

"foreign assets" includes foreign currency, credits, rights benefits or property, any currency, credits, rights, benefits or property obtained by the expenditure of foreign currency, the provision of foreign credit, or the use or exploitation of foreign rights, benefits or property and any profits from an investment in an approved enterprise by the holder of a certificate issued under section 3 in relation to that enterprise;

"foreign national" means—

- (a) a person who is not a Zanzibari or a Tanzanian other than a Zanzibari;
- (b) a company or other body corporate incorporated outside Zanzibar;
- (c) a company incorporated within Zanzibar in respect of which the Minister is satisfied that the majority of the issued share capital is beneficially owned by foreign nationals within the meaning of this definition;

Act No. 1 of 1989 "Investor" means a foreign national, a Zanzibari or a Tanzanian other than Zanzibari who has invested assets in Zanzibar;

"Minister" means the Minister for the time being responsible for Finance;

Act No. 1 of 1989 "Parastatal" means a statutory corporation owned by the Government or a company in which more than fifty per centum of the issued share capital is beneficially owned by the Government of Zanzibar;

Act No. 1 of 1989 "Zanzibari" means

- (a) any person who is a citizen of Tanzania in accordance with the laws relating to citizenship and that he was born or has been residing in Zanzibar before and upto 12th January, 1964;

Act No. 5 of 1989 (b) any person who, as from 26th day of April, 1964 is a citizen of Tanzania and was born in Zanzibar with both of his parents being Zanzibaris or either his father or mother being Zanzibari in accordance with the Zanzibari Act, 1985;

- (c) any person who is citizen of Tanzania and was born or has been residing in Zanzibar before the 26th day of April, 1964;
- (d) any person who is a citizen of Tanzania with both of his parents being Zanzibaris or either his father or mother is a Zanzibari in accordance with paragraph (a), (b) or (c) above, and includes a company incorporated in Zanzibar in respect of which the Minister is satisfied that the majority of the issued share capital is beneficially owned by a Zanzibari.

## PART II

### PROVISIONS RELATING TO ISSUANCE OF CERTIFICATE TO INVESTORS

Act No. 1 of 1989

3.(1) A foreign national who proposed to invest in Zanzibar may apply to the Minister for a certificate that the enterprise in which the assets are proposed to be invested is approved and such enterprise in respect of which a certificate is issued is hereafter referred to as an approved enterprise for the purpose of this Act.

Investors may apply for and be granted a certificate

(2) A Zanzibari or Tanzanian other than a Zanzibari who proposes to invest in Zanzibar may apply to the Minister for a certificate that the enterprise in which he proposes to invest is approved and such enterprise in respect of which a certificate is issued is hereafter referred to as an approved domestic enterprise for the purpose of this Act.

Act No. 1 of 1989

(3) The Minister shall consider every application made under sub-sections (1) and (2) of this section, and in any case in which he is satisfied that the enterprise would further the economic development or would be of benefit to Zanzibar, he may issue a certificate to the applicant.

(4) Investors who have already invested assets in Zanzibar shall be entitled to the grant of a certificate on application.

4. (1) The Minister may cancel a certificate issued by him pursuant to section 3 if the said certificate was obtained by fraud, or by deliberate or negligent submission of false or misleading facts or statements.

(2) Where an approved enterprise or approved domestic enterprise—

- (a) applies any benefit conferred by or under this Act for purposes other than those for which the benefit was conferred; or
- (b) fails without reasonable cause to commence operations within the time stipulated in the certificate; or
- (c) fails to comply with any of the obligations imposed under Part V of the Act and section 10 of Part III of the Act, the Minister may—
  - (i) cancel the certificate;
  - (ii) suspend the certificate for such period as he may determine; or
  - (iii) decide that all fees, taxes, duties and other charges which would have been paid or payable by the approved enterprise or approved domestic enterprise had it not been certified as an approved enterprise or approved domestic enterprise under this Act shall be paid within such time as he may determine.

(3) Where the Minister cancels a certificate issued by him pursuant to section 3, the holder of the certificate and the enterprises in respect of which the certificate is granted shall cease to be entitled to the benefits and incentives under this Act.

(4) Where the Minister suspends a certificate issued by him pursuant to section 3, the holder of the certificate and the enterprise in respect of which the certificate is granted shall during the period of suspension cease to be entitled to the benefits and incentives under this Act.

5. (1) Every certificate issued in respect of an application made under subsection (1) of section 3 of this Act shall contain:-

- (a) the name of the holder;
- (b) the name and a description of the enterprises;
- (c) the amount of the foreign assets invested or to be invested by the holder of the certificate in the enterprise divided as between:-
  - (i) capital being deemed to be a fixed amount representing the equity of the holder in the enterprise for the purposes of this Act and which shall be expressed in the certificate and shall for the purposes of this Act to be in Tanzania currency; and
  - (ii) any loan which may be expressed in and may for the purposes of this Act be in either Tanzania currency or relevant Foreign currency;
- (d) the relevant foreign currency;
- (e) a statement of the period within which the foreign assets are to be invested;
- (f) such other matters as may be necessary or desirable for the purpose of this Act;
- (g) the expected duration of the enterprise and statement showing the date of issue and expiry of the certificate.

(2) Every certificate issued in respect of an application made under subsection (2) of section 3 of this Act shall contain:-

- (a) the name of the holder;
- (b) the name and description of the enterprise;
- (c) the amount invested or to be invested by the holder of the

certificate in the enterprise, with separate indication of:-

- (i) the equity capital of the holder in the enterprise which shall be expressed in Tanzanian shillings; and
- (ii) any loan which shall be expressed in Tanzanian shillings;
- (d) a statement of the period within which the applicant's investment in the approved domestic enterprise is to be made;
- (e) the expected project life of the approved domestic enterprise and a statement showing the date of issue and expiry of the certificate; and
- (f) such other matters as may be necessary or desirable for the purpose of this Act.

**Minister may amend certificate** 6. The Minister may amend a certificate granted under section 3 of this Act:-

- (a) in any case in which he is satisfied that some other foreign national has succeeded to the interest in the enterprise of the holder of the certificate by substituting for the name of the holder the name of his successor:  
Provided that the Minister shall not substitute the name of any person who has acquired the interest of the holder by the expenditure directly or indirectly of assets other than foreign assets.
- b) in any case in which he is satisfied that some other Zanzibari or Tanzanian other than Zanzibari has succeeded to the interest of the holder of a certificate relating to an approved domestic enterprise by substituting for the name of the holder, the name of his successor;
- (c) in any case where an interest in the enterprise passes to any other person on the death of the holder;
- (d) in any case where name of the enterprise is altered by substituting the name as so altered;

- (e) in any case in which, in relation to an approved investment by a foreign national new foreign assets are invested or are to be invested in the enterprise by the holder or in any case in which, in relation to an approved domestic enterprise, new investment in the said enterprise is made or is to be made by the holder, or the holder has withdrawn or has been paid, in accordance with this Act, any part of his investment, by varying the approved amount in accordance therewith;
- (f) in any case where the investment consists of the acquisition of share or stock of a body corporate and new shares or stock are acquired otherwise than by the investment of assets which are not foreign assets by amending the number or amount and the description thereof;
- (g) with the written consent of the holder of the certificate by varying approved foreign currency, where the approved investment is by a foreign national;
- (h) by extending the period during which foreign or other assets are to be invested.

7(1) Where a certificate is issued under this Act for any foreign assets or part thereof to which the certificate relates and has not been invested in the approved enterprise they shall be so invested within the approved period and if not so invested within that period the certificate shall be deemed to have been revoked. Foreign assets to be brought in during approved period

(2) Where a certificate is issued in respect of an approved domestic enterprise, the approved investment shall be made within the approved period and if not so invested within that period the certificate shall be deemed to have been revoked.

## PART III

INVESTMENT INCENTIVES AND REPATRIATION OF  
CAPITAL AND DIVIDENDS

**Land use by investor** 8(1) Where an investor is granted a certificate by the Minister under section 3 of this Act, the Minister responsible for land shall grant him on such terms and conditions a lease of appropriate land for a term suited to the requirement of his enterprise:

Provided that such terms shall not exceed ninety-nine years in duration.

(2) Notwithstanding the provisions of subsection (1) of this section, prior to the expiry of a lease granted pursuant to subsection (1) of this section the investor may apply for an extension of his lease and the Minister responsible for land may grant him an extension for such period as he deems fit.

Provided that no such extension shall exceed a period of ninety-nine years .

**Preferential treatment and payment of rent to leased land** 9(1) Where land is allocated to an investor he shall pay rent annually in accordance with the terms of his lease from the date when he first produces goods for sale or first provides services from the said enterprise or project.

(2) Rent for land shall vary in accordance with various factors including:-

- (a) the location of the land;
- (b) the nature of the enterprise or project established on the land;
- (c) the extent of development of the locality;
- (d) whether the enterprise or project established on it is export orientated or not;
- (e) the nature and extent of the technology involved in the enterprise on the land;

(f) any other relevant factor;

(3) the Minister responsible for land may take any of the factors listed under subsection (2) of this section into account in deciding whether to give a preferential rate of rent to an investor under a lease granted pursuant to subsection (1) of section 8 of this Act.

(4) No rent for land shall be payable during construction period of any enterprise:

Provided that such construction shall not take more than thirty months from the commencement of construction, unless the Minister responsible for land agrees otherwise.

(5) the Minister responsible for land may apply a preferential rate of rent to land leased to any investor who uses local raw materials or who has co-operated with in locating his enterprise in a less developed or deprived area.

10. (1) An investor shall pay compensation to an occupier of land which is allocated to such investor pursuant to section 8 of this Act for any improvement made on or benefit arising from that land by such occupier.

**Compensation on improved lands to be on the investor**

(2) Such compensation shall be equitable and the payment of which be in full and prompt.

11.(1) During the construction phase of an approved enterprise, or approved domestic enterprise, the enterprise shall be exempt from customs and import duties and other similar taxes on machinery, equipment, spare parts, raw materials, fuel, vehicles and other goods necessary and exclusively required for the construction of this project.

**Customs duties**

(2) Raw materials for the trial operations of an approved enterprise or approved domestic enterprise shall be exempted from import duties:

Provided the quantity of such raw materials does not exceed

eighteen months' supply for one shift production operation.

(3) Goods imported for the necessary use of the expatriate employees of an approved enterprise or approved domestic enterprise shall be exempt from import duties during a period of six months commencing from the date of their first arrival in Zanzibar.

For the purpose of this Act expatriate employee means any employee of an approved enterprise or approved domestic enterprise who is neither a citizen of Tanzania nor a permanent resident in Tanzania and whose employment contract provides for the payment of his passage to and from Zanzibar.

(4) Finished products of an approved enterprise or an approved domestic enterprise which are to be exported shall be exempted from export duties and other similar taxes.

Tax exemption  
for reinvestment

12. (1) Where an investor makes a declaration of his intention to reinvest in Zanzibar the profit earned during a period of three years from his approved enterprise or approved domestic enterprise the amount of such profit actually reinvested in that or any other new approved enterprise or approved domestic enterprise shall be exempted from income tax.

(2) In establishing the taxable profit of an approved enterprise or an approved domestic enterprise in which an investor has reinvested in accordance with subsection (1) of this section, the investor shall in relation to the sum reinvested be entitled to the benefit of any investment allowances provided for under this Act or any other laws.

Transfer of  
funds outside  
Zanzibar

13. (1) Notwithstanding the provisions of any other law for the time being in force, the holder of a certificate issued under section 3 shall ordinarily, in respect of the approved enterprise to which the certificate relates, be granted permission to transfer out of Zanzibar in the approved foreign currency at the prevailing official rate of exchange:-

(a) the dividends after taxation, arising from or out of his investment of foreign assets:

Provided that any increase in the capital value of the investment arising out of the sale of the whole or any part of the capital assets of the enterprise shall not be a profit arising from or out of the investment for the purpose of this Act;

(b) the capital specified in the certificate as representing and being deemed to be the fixed amount of the equity of the holder of the certificate in the investment for the purpose of this Act:

Provided that:-

(i) where any amendment or variation is made in the amount of the capital under the provisions of section 5 of this Act, the amended or varied amount shall be substituted for the original amount; and

(ii) no additional amount or sum shall be added to the capital specified in the capital value of the investment after the issue of the certificate or after the last amendment or variation of the certificate made pursuant to section 5 of this Act;

(c) the principal and interest of any loan specified in the certificate.

(2) Subject to complying with the relevant prevailing exchanging control procedures, an approved enterprise or approved domestic enterprise shall ordinarily be granted permission to transfer out of Zanzibar in the approved foreign currency and at the prevailing official rate of exchange—

(a) money for the purchase of raw materials and spare parts which are not available in Tanzania;

(b) money for purchase of necessary consumables not available in Tanzania;

(c) money for necessary management fees;

- (d) money for necessary business travel;
- (e) part of expatriates salaries;
- (f) money for overseas training expenses of the local staff;
- (g) any other item of foreign expenditure that may be approved from time to time.

#### PART IV

##### INVESTMENT PROTECTION

No compulsory acquisition except on payment of full compensation 14. No approved enterprise, approved domestic enterprise or any property belonging to any person shall be compulsorily taken possession of, and no interest in or right over such enterprise or property shall be compulsory acquisition except in accordance with the provisions concerning and the payment of reasonable, full and adequate payment of compensation contained in article 17 of the Constitution and as produced in the Schedule to this Act.

Procedure before acquisition

15. Where nationalization has take place:-

- (a) an order published in the Gazette and signed by the Minister shall be issued; and
- (b) before such nationalization has taken place prompt arrangement shall be made to assess and pay adequate and fair compensation.

Investors may appeal to tribunal

16. (1) Where the investor is not satisfied with the compensation granted, he may, within one month from the date he was granted such compensation appeal to the tribunal.

(2) The tribunal shall consist of a Judge of the High Court as the Chairman and such other members not exceeding five, three of whom shall be appointed by the Chairman in consultation with the Minister and the other two by the Investors.

(3) Where such tribunal meets rules of natural justice shall apply mutatis mutandis.

(4) The tribunal's decision shall be final and binding to all parties and shall not be questioned in any court.

(5) All expenses incurred by the tribunal shall be borne by the Government except where the grounds of appeal are not reasonable or where the appellant causes the proceedings of the tribunal to drag on without reasonable cause as shall be determined by the tribunal.

#### PART V

##### CERTAIN OBLIGATIONS TO INVESTOR

17. It shall be the duty of each and every investor to abide by the Laws of Zanzibar and not to engage himself in activities that are prejudicial to the economic interests of Tanzania in general and Zanzibar in particular. Investors to obey prevailing laws

18. (1) Every investor shall in respect of employment give priority to Zanzibaris unless it is necessary to employ people from outside Zanzibar. Priority for employment be given to Zanzibaris

(2) Without prejudice to the rights of investors the investor may, if he so wishes appoint and retain key personnel such as the posts of General Manager or Managing Director, financial controller or chief accountant, chief maintenance engineer and or any other person who shall be approved by the Government from time to time.

(3) Training facilities according to training schemes or programme as to be approved by the Minister shall be provided to Zanzibaris working in the enterprise of the investors.

19. Every investor who intends to secure loan the repayment of which is to be made in foreign currency shall send the terms and conditions of that loan to the Minister for approval. Minister to approve foreign loans

20. Every investor shall be required to ensure that:-

- (a) provisions are made to minimise pollutions of the air, sea, rivers and land by-providing acceptable sewage disposal arrangements;

Safety measures to be taken by the investors

- (b) the chemical, physical, biological substance and agents under their control are without risk to health;
- (c) the workplaces, machinery, equipment and processes under their control are safe and without risk;
- (d) protective clothing and protective equipment to prevent risk of accidents or adverse effects on health are available at his premises of work;
- (e) measures to deal with emergencies and accidents, including adequate first aid arrangements are taken;
- (f) sanitary installations, washing facilities supply of drinking water, canteen facilities, rest and recreation room are available;
- (g) measures to prevent, radiation fire and explosions and electric shock and other hazards are taken; and
- (h) any other safety measures which may from time to time be approved by the Government.

Books of account  
of the investor

21. Every investor shall ensure that books of account, annual accounts, annual budget forecast, operational cost result and all matters related to such accounts are kept in a proper and acceptable form.

Government  
may inspect  
books of  
accounts

22. (1) The investor shall not deny the government or its authorised agent when so requested, to have access to, and to inspect and verify the income outlay accounts of the enterprise and such other things that may be directly related to such accounts.

(2) The Government in the exercise of its powers under subsection (1) of this section shall ensure strict confidentiality of the findings thereto.

Government  
underwriting  
to investors

23. The Government will facilitate the smooth transactions of all matters in connection with the settlement of the approved expatriates in Zanzibar including the issuance of visas, work permits environmental factors and other necessary formalities.

## PART VI

## MISCELLANEOUS

24. Investors shall:-

Bank accounts

- (a) open resident account local currency with the People's Bank of Zanzibar; and
- (b) where applicable, open foreign currency account and or external account with the People's Bank of Zanzibar through which all foreign currency transactions will be conducted.

25. (1) For the purpose of determining the income of any approved enterprise, or any approved domestic enterprise upon which tax is chargeable under the Income Tax Act, there shall be deducted a special allowance to be known as an investment allowance:

Investment  
allowance

Provided that the said special allowance shall be deducted only once.

(2) The investment allowance referred to in subsection (1) of this section shall be charged at the rate of twenty-five per centum (25%) of accumulated expenditure of a capital nature incurred by the said enterprise up to and including the year of assessment, in which the investment allowance is claimed.

For the purpose of this Act—

"Capital expenditure" means fixed capital which includes machinery, building, land royalties and the like.

26. Tax upon the total income of any approved enterprise of approved domestic enterprise, where such enterprise is a body corporate, shall be charged under the Income Tax Act at the following rates:-

Taxation of  
companies

- (a) forty per centum for residents and forty-five per centum for non residents for the first seven years after the date of first production of goods, or first provisions of the services which

the approved enterprise or approved domestic enterprise was established to produce or provide;

- (b) forty-five per centum for residents and fifty per centum for non residents after the period specified in paragraph (a) of this section.

**Tax relief on export profits** 27. (1) Notwithstanding the provisions of section 26, the profits earned from exports (hereinafter referred to as "export profits") of any approved enterprise or, where applicable under paragraph (c) of subsection (2) of this section any approved domestic enterprise, wholly or partially engaged in the export of goods or services shall be determined for each tax year and taxed separately. The proportion of the total profits of an approved enterprise or approved domestic enterprise that are deemed to be export profits shall be the proportion that the gross sales revenues earned from exports bears to the total gross sales revenue of the enterprise for the tax year in question.

(2) Export profits shall, during the ten years commencing from the date of the first export by an approved enterprise or, where applicable, an approved domestic enterprise, be taxed at the corporate income tax rates specified in section 26 as follows:-

- (a) if the proportion of foreign ownership in the enterprise is one hundred per centum (100%), then only fifty per centum (50%) of the export profits shall be subject to corporate income tax;
- (b) if the proportion of foreign ownership in the enterprise is fifty per centum (50%) or more but is not one hundred per centum (100%) then the proportion of the export profits subject to corporate income tax shall be the percentage numerically equivalent to half of the percentage of foreign ownership in the enterprise;
- (c) if the proportion of foreign ownership in the enterprise is less than fifty per centum (50%) then all the export profits shall not be subject to corporate income tax.

(3). For the purpose of paragraphs (b) and (c) of subsection (2) of this section the joint venture arrangements with foreign nationals in an approved enterprise or an approved domestic enterprise may be with the Government of Zanzibar or any of its agencies or with Zanzibari.

(4) Any part of the profits of any approved enterprise or approved domestic enterprise that are not deemed to be export profits shall be subject in full to the corporate rates of income tax as specified in section 26 of this Act.

28. (1) Where an approved enterprise or approved domestic enterprise makes a contribution to an approved charitable institution engaged in social and economic activities in Zanzibar or to an approved trust fund engaged in social and economic development or local projects which will contribute directly towards the economic and social welfare of Zanzibar, such contribution shall be deducted from the total gross sales of such enterprise as an allowable expenditure for the purpose of ascertaining the total income tax chargeable:

**Charitable contribution by investor**

Provided that for tax purposes the deduction allowed in respect of such contribution shall not exceed fifty five per centum of the gross profits of the approved enterprise or approved domestic enterprise.

(2) Contributions made under subsection (1) of this section shall be allowable as a deduction for income tax purposes only if made with the prior approval of the Minister.

(3) Approved charitable institutions and approved trust fund shall be those so approved by the Minister.

29. (1) Where any person:-

**Retired foreigner may invest in Zanzibar**

- (a) is a foreigner;
- (b) has retired from his services of work; and
- (c) is not banned to enter and leave Zanzibar by any law;

such person or a group of persons may be allowed to live in Zanzibar without payment of any tax on his retirement earnings brought to Zanzibar.

(2) Subsection (1) shall only apply to a foreigner who intends to invest in Zanzibar in either housing or other productive activity schemes which will involve not less than three hundred and fifty five thousand United States dollars or its equivalent or where the average individual retirement income from overseas shall not be less than the equivalent of United States dollar nine hundred per month.

(3) The amounts stated in subsection (2) of this section may be altered from time to time depending upon the prevailing economic circumstances.

**Minister to make regulations** 30. The Minister may make regulations or may give directions not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to this Act.

## SCHEDULE

### THE CONSTITUTION OF ZANZIBAR

#### (ARTICLE 17)

17. No property of any description shall be compulsorily taken possession of, and no interest in or right over property of any description shall be compulsorily acquired, except where the following conditions are satisfied, that is to say:-

Protection from deprivation of property

- (a) the taking of possession or acquisition is necessary in the interests of defence, public safety, public order, public morality, public health, town and country planning or the development or utilization of any property in such manner as to promote the public benefit;
- (b) the necessity thereof is such as to afford reasonable justification for the causing of any hardship that may result to any person having any interest in or right over the property; and
- (c) provision is made by a law applicable to that taking of possession or acquisition for the payment of adequate compensations.

Passed in the House of Representatives on 22nd January, 1986.

SALUM MZEE  
ACTING CLERK TO THE HOUSE OF  
REPRESENTATIVES

## Appendix C

# ADDRESS OF USEFUL ORGANIZATIONS IN TANZANIA

### **Investment Promotion Center**

Ms. Grace Rubambe  
Executive Director  
P.O. Box 938  
Dar es Salaam  
United Republic of Tanzania  
Tel: (255-51) 46-84-8  
(255-51) 46-84-7  
Fax: (255-51) 46-85-1  
(For general investment information and  
the application for Approved Enterprise  
Status)

### **Dar es Salaam Chamber of Commerce**

P.O. Box 41  
Dar es Salaam  
United Republic of Tanzania  
Tel: (255-51) 21-89-3  
(255-51) 23-75-9

### **Ministry of Water, Energy, and Minerals**

Honorable Jakaya M. Kikwete  
Minister for Water, Energy and Minerals  
P.O. Box 2000  
Dar es Salaam  
Republic of Tanzania  
Tel: (255-51) 31-43-3  
Fax: (255-51) 37-13-9  
(For investment in either minerals or  
energy exploration.)

### **Ministry for Agriculture, Livestock Development**

Honorable Amran Mayagila  
Minister for Agriculture, Livestock  
Development  
P.O. Box 9192  
Dar es Salaam  
United Republic of Tanzania  
(For any investor interested in investing  
in coffee, sisal, tea, sugar, tobacco,  
maize, paddy and pyrethrum  
production.)

### **Ministry for Tourism, Natural Resources and Environment**

Honorable Abubakar Y. Mgumia  
Minister for Tourism, Natural Resources  
and Environment  
P.O. Box 9372  
Dar es Salaam  
Republic of Tanzania  
(For joint venture arrangement with  
Tanzania Tourism Corporation)

### **Minister for Industry and Trade**

Honorable Cleopa D. Msuya  
Minister for Industry and Trade  
P.O. Box 9503  
Dar es Salaam  
Republic of Tanzania  
(For possible investment in the industrial  
sector.)

**Ministry of Finance**

The Principal Secretary

P.O. Box 1154

Zanzibar

Tel: (255-54) 31-16-9

(For investment inquiries in Zanzibar.)

Comprehensive and more detailed information on taxation can be obtained from:

**The Commissioner of Income Tax**

P.O. Box 9131

Dar es Salaam

and

**The Commissioner of Customs and Sales Tax**

P.O. Box 9053

Dar es Salaam

## **Appendix D**

# **INVESTMENT INCENTIVES FOR MINING ACTIVITIES**

### **Income Tax Incentives**

For mining income derived from minerals, corporate income tax rate is 22.5 percent for the first four years of positive taxable income. This rate applies to both local and foreign enterprises. General corporate tax rates apply to mining enterprises for subsequent years (45 percent and 50 percent for resident and non-resident companies respectively).

In general, capital expenditure is deductible at 40 percent in the year of expenditure and 10 percent per annum for the next six years. For capital expenditure in respect of specified minerals, 100 capital allowance is available in the year expenditure is incurred and no additional allowance may be claimed.

### **Customs Duty and Sales Tax Exemption**

All exploration and development equipment, machinery and vehicles purchased prior to commencement of regular production will be imported into the country free from customs duty, sales tax and other duties on imports.

### **Dividend Withholding Tax**

Payments of dividends, interests on loans and management fees are subject to withholding tax. The current rates are 10 percent for resident companies and 20 percent for non-resident companies. Withholding tax rates for dividends are 5 percent and 10 percent for resident and non-resident companies respectively. The overseas dividends remittance tax of 10 percent on the amount remitted may be waived during the initial five years of operation.

### **Royalty**

Current rates for royalty payments are set out in the Mining (Royalty) Regulations of 1989. These are payable on the gross value received for minerals as follows:

- Diamonds 15 percent
- Gemstones 5 percent
- Coal and salt 2 percent
- Other minerals, including gold, silver, platinum, and base metals 3 percent

## Appendix E

# INVESTMENT OPPORTUNITIES RESULTING FROM LOMÉ IV

Under the Fourth Lomé Convention, most Tanzanian products enjoy duty free access to European Economic Community (EEC) markets, provided that they meet the EEC requirements for originating status. Generally, originating status is granted to a product based on the percentage of value added in the ACP and the EEC countries, and the extent to which the product has been processed in the EC and the ACP countries. With the exception of agricultural products, which are subject to the provisions under the Common Agricultural Policy, there is no quota restriction on exports to the EEC.

## **Textile and Apparel**

### *Products*

### *Conditions Under Which Products Enjoy Duty-Free Access to EEC*

Textile and woven  
fabrics (without  
prints)

1. Manufactured from yarn or natural fibers, or
2. Value added in the EEC and ACP States is no less than 90 percent

Printed fabrics

1. Value added in the EEC and ACP States is no less than 52.5 percent

Apparel (without  
embroidery)

1. Manufactured from yarn or natural fibers, or
2. Manufactured from textile and woven fabrics and printed fabrics that would enjoy duty-free access to the EEC (see above conditions for textile and woven fabrics and printed fabrics), or
3. Value added in the EEC and ACP States is no less than 90 percent

Embroidered Apparel

1. Manufactured from yarn, or

2. Manufactured from unembroidered fabric and the value added in the EEC and ACP States is no less than 60 percent, or
3. Value added in the EEC and ACP States is no less than 90 percent

## **Leather and Footwear**

### *Products*

### *Conditions Under Which Products Enjoy Duty-Free Access to EEC*

Leather without  
Hair or Wool

1. Manufacturing process involves retanning of pretanned leather, or
2. Manufactured from materials classified under a different tariff heading from the finished product, or
3. Value added in the EEC and ACP States is no less than 90 percent

Patent leather  
and metallized  
leather

1. Manufactured from leather provided that the value added in the EEC and ACP States is no less than 50 percent, or
2. Value added in the EEC and ACP States is no less than 90 percent

Footwear

1. Manufactured from materials under a different tariff heading from footwear, except for the assemblies of upper affixed to inner soles, or
2. Assembled from materials that enjoy duty-free access to the EEC (see above conditions for leather and patent leather), or
3. Value added in the EEC and ACP States is no less than 90 percent

**Other Selected Products**

<i>Products</i>	<i>Minimum Value-added in the EEC and ACP States To Obtain Duty-Free Access to EEC</i>
Electrical integrated circuits and microassemblies	60 percent
Electrical machinery, equipment and parts	60 percent
Cinematographic sound recorders, parts and accessories	60 percent
Records and tapes	60 percent
Clocks and watches	55 percent
Clock or watch movements and parts	60 percent
Watch and clock cases and parts, and watch straps	60 percent
Musical instruments	60 percent
Toys, reduced-size models, puzzles of all kind	50 percent
Brooms and brushes, paint pads and rollers, squeegees and mops	50 percent
Typewriter or similar ribbons	50 percent

**Appendix F**

**LIST OF AMERICAN BUSINESSES CURRENTLY  
OPERATING IN TANZANIA**

July 25, 1991

U.S. FIRMS, SUBSIDIARIES AND AFFILIATES IN TANZANIA

ACHELIS (TANGANYIKA) LIMITED

Manufacturers Representative and Commission Agents

Agent for: General Electric  
Address: P.O. Box 9003, Plot No. 6 Vingunguti Area, Pugu Road  
Telephone: 64260/64516/64517/64836/64866  
Telex: 41067 ATL-TZ  
Fax: 64410  
Managing Director: Juergen K. Ziegler

ASSOCIATED ENTERPRISES LIMITED

Manufacturers Agent

Agent for: Huber Essick  
Address: P.O. Box 230, Plot No. 21, Pugu Road, Dar es Salaam  
Telephone: 63044/30026  
Telex: 41242 ASSENT  
Fax: None  
Chairman and Managing Director: E.C. Mzena

AGRICULTURAL AND INDUSTRIAL SUPPLIES COMPANY LIMITED

Importers and Distributors

Agent for: J.I. Case  
Trane Disc  
Carrier Air Conditioning  
Address: P.O. Box 4797 Upanga/Maktaba Road, Dar es Salaam  
Telephone: 22065/25201/25204  
Telex: 41355 AGRIND  
Fax: None  
General Manager: T.H. Bakirane

BUSINESS MACHINES TANZANIA LIMITED

Importers and Distributors

Agent for: Digital Equipment Corporation  
Address: P.O. Box 1599 Jamhuri Street, Dar es Salaam  
Telephone: 23260/23268/23269  
Telex: 41248  
Fax: 32612  
General Manager: Gerard Ruhimbiza

CALTEX OIL TANZANIA LIMITED

Importers and Distributors

Agent for: Caltex Petroleum Corporation  
Address: P.O. Box 9104 Mafuta Street, Dar es Salaam  
Telephone: 20271/20272/20273/20274/20275  
Telex: 41043 & 41771  
Fax: 32037  
Coordinator & Director: Joel M. Mabiba

COMMERCIAL AND INDUSTRIAL CONSULTANTS LIMITED  
Consultancy Services

Agent for: U.S. Rice Council  
Global Dimensions Inc.  
Cargill Inc.  
Multitrade International Inc.  
Address: P.O. Box 3635, Zanzibar Tanzania  
Telephone: 31186  
Telex: 57142 DOLLENT TZ  
Fax: None  
Managing Director: Ali Issa Khamis

COMPUTER CENTRE LIMITED  
Importers and Distributors

Agent for: Apple Computers Inc.  
Address: P.O. Box 1961, Morogoro Road, Dar es Salaam  
Telephone: 35941  
Telex: 41788 TAPSEL  
Fax: None  
Managing Director: Munir Bharwani

COMPUTER CORPORATION OF TANZANIA LIMITED  
Agent Distributor

Agent for: Wang Laboratories Inc.  
Address: P.O. Box 1583 Ohio Street, Dar es Salaam  
Telephone: 30442/35070  
Telex: 41363 TZ WANG-TZ  
Fax: None  
Managing Director: Steve Mworia

CONTINENTAL TRADE & SERVICE LIMITED  
Manufacturers Representative

Agents for: Imodco  
Westwind International Inc.  
Trade Africa International  
Southwestern Petroleum Corporation  
Address: P.O. Box 5932 Mkwepu/Samora Street, Dar es Salaam  
Telephone: 33590/37542  
Telex: 41595 CODA  
Fax: 39881  
Managing Director: Phil Mgya

DAIKIN AIR CONDITIONING (E.A) LIMITED  
Manufacturers Representative

Agent for: Tridan Tool and Machine Inc.  
Taylor Company s.r.l.  
York International Corporation  
Address: P.O. Box 1978, Plot No. 25 and 23B, Industrial  
Area, Pugu Road, Dar es Salaam  
Telephone: 63731/63732/63733  
Telex: 41309 BARAFU-TZ  
Fax: 63212 SAMFROST  
Managing Director: Mansoor S. Somji

EAST AFRICAN ELEVATOR COMPANY LIMITED  
Importers and Distributors

Agent for: Otis Elevator  
Address: P.O. Box 2153 Indira Gandhi Street, Dar es Salaam  
Telephone: 27581/27582  
Telex: 41298 OTIS-TZ  
Fax: None  
General Manager: Justin A. Lyatuu

EASY TRAVEL / PAN AM GSA  
Air Transport

Agent for: Pan American World Airways Inc.  
Address: P.O. Box 1428, Dar es Salaam  
Telephone: 21747/23526/21281 Ext. 847  
Telex: 41975 EASY TZ  
Fax: None  
Manager Sales: Hassan Hirji

ESSO TANZANIA LIMITED  
Importers and Distributors

Agent for: Esso/Exxon Corporation  
Address: P.O. Box 9103, Plot No. 3 Kurasini, Dar es Salaam  
Telephone: 22646/22649/26947  
Telex: 41044 ESSO-TZ  
Fax: 26947  
Managing Director: Simon Ford

ETCO (T) LIMITED  
Importers and Distributors

Agent for: Carrier International Corporation  
address: P.O. Box 2817, Plot and Block 252/11 Indira Gandhi  
Street, Dar es Salaam  
Telephone: 22607/35026/35826  
Telex: 41131  
Fax: None  
Director: Don Benezzer

FAHARI BOTTLERS LIMITED DAR ES SALAAM  
Agent Distributors

Agent for: Pepsi-Cola International  
Address: P.O. Box 4162, Plot 54/57 Pugu Road, Dar es Salaam  
Telephone: 44017/44058  
Telex: 41699 FBLDSM-TZ  
Fax: 30994  
Managing Director: R.T. Chande

FALCON ENGINEERING (AFRICA) LIMITED  
Importers and Distributors

Agents for: Cummins Diesel  
Address: P.O. Box 5272, Samora Avenue, Dar es Salaam  
Telephone: 23268/9  
Telex: 41691  
Fax: 32612  
General Manager: A.R. Mills

INTERNATIONAL COMMUNICATION SYSTEMS (T) LIMITED  
Importers and Distributors

Agent for: IBM Computers  
Address: P.O. Box 861, Indira Gandhi Street, Dar es Salaam  
Telephone: 30549/32810  
Telex: 41030  
Fax: 37183  
General Manager: Dr. Rugemalira G. Igangas

INTERNATIONAL FINANCE ADVISORY SERVICES LIMITED  
Financial Consultants

Agent for: American Express Travel Service  
Address: P.O. Box 7125, Ohio Street, Dar es Salaam  
Telephone: 30292/30844/38677  
Telex: 41587 INTERFINA-TZ  
Fax: 35456  
Managing Director: Iddi Simba

INTERPARTS COMPANY LIMITED  
Manufacturers Representative

Agent for: A.B. Chance  
Chazen Industrial Corporation  
Belshaw  
Address: P.O. Box 410, Nkurumah Road, Dar es Salaam  
Telephone: 27121/30815/30816  
Telex: 41134 A/B INTERP-TZ  
Fax: None  
Managing Director: Mohamed Rajab Makotha

K.J. MOTORS LIMITED

Importers and Distributors

Agent for: Grove Worldwide  
Komatsu North America  
Komatsu Dresser Company  
Address: P.O. Box 9440, Plot 181A Mbozi Road,  
Chang'ombe Industrial Area, Dar es Salaam  
Telephone: 63036/63060/63621/63626  
Telex: 41058 KJ MOTORS-TZ  
Fax: 63516  
Managing Director: S.H.K. Dhanani

MOBIL OIL TANZANIA LIMITED

Importers and Distributors

Agent for: Mobil Oil Corporation  
Address: P.O. Box 21119, Mafuta Street, Plot No. 4 Kurasini  
Dar es Salaam  
Telephone: 23722  
Telex: 41638 MCBIL-TZ  
Fax: 22598  
Resident Director: H. M. Kawa

NATIONAL SHIPPING AGENCIES COMPANY LIMITED

Shipping Agents, Clearing & Forwarding Agents  
Container Consolidators and Ships Chandlers

Agent for: Lykes Lines  
Global Container Lines  
United States Lines  
Address: P.O. Box 9082, Mission/Sokoine Drive, Dar es Salaam  
Telephone: 27241/2/3/4/5/6/7/8  
Telex: 41145/41235/41323/41922  
Fax: 27245  
General Manager: A.S. Nkwabi

PANORAMA TOURS AND TRAVEL (1988) LIMITED

Tour Operator

Agent for: Hertz International Limited  
Address: P.O. Box 7534, UWT/Morogoro Road, Dar es Salaam  
Telephone: 31300/35663/35664/35666  
Telex: 41461 INTERCON  
Fax: 33077  
Executive Director: Wilson N. Bizuru

PRECISION FLIGHT (AFRICA) LIMITED

Agent/Distributor

Agent for: Piper Aircraft Corporation  
Address: P.O. Box 1636, AICC Serengeti Wing, Arusha  
Telephone: 6903 and 3181 Ext. 2302  
Telex: 42148 ROMBO-TZ  
Fax: (057) 2433  
Managing Director: Michael N. Shirima

RALUCOT (TANZANIA) LIMITED

Agent Distributor

Agent for: Cargill Inc.  
Address: P.O. Box 246, Maktaba Street, Dar es Salaam  
Telephone: 28311/23849/32569  
Telex: 41010 RALDAR-TZ  
Fax: 32569  
Manager: Murtaza S. Rashid

SCHERING CORPORATION USA

Importers and Distributors

Agent for: Schering Plough International  
Address: P.O. Box 82, Old Bagamoyo Road/  
Mikocheni Block C77, Dar es Salaam  
Telephone: 35187/73636  
Telex: 41528  
Fax: None  
Representative: Sammy Mkony

SERVICE AND COMPUTER INDUSTRIES LIMITED

Importer Distributor

Agent for: NCR Corporation  
Liebert Corporation  
Address: P.O. Box 2101, NIC Building, Samora Avenue,  
Dar es Salaam  
Telephone: 23072/28711  
Telex: 41583  
Fax: 33432  
Managing Director: S.E. Robey

SHELL TANZANIA LIMITED  
Importer Distributor

Agent for: Cynamid Transnational  
Rohm and Haas  
E.I. Dupont De Nemorus and Company  
Stauffer Chemical Company  
Shell Oil America  
Address: P.O. Box 9162, T.D.F.L. Building, Ohio Street,  
Dar es Salaam  
Telephone: 305 45  
Telex: 41243 SHELL-TZ  
Fax: None  
General Manager: C.J. Ponera

TRANS AFRICA INDUSTRIAL CONSULTANTS LIMITED  
Agent Distributor

Agent for: The Gregg Company Limited  
Address: P.O. Box 5120, Plot No. 2319/9, Indira Gandhi  
Street, Dar es Salaam  
Telephone: 21139/28051  
Telex: 41312 TAICO-TZ  
Fax: 20058  
Managing Consultant: I.M. Bhoke Munanka

TANZANIA SALES AND SERVICES INTERNATIONAL LIMITED  
Agent Distributor

Agent for: Sound Air Corporation  
Lincon  
Tampa Florida  
Artcomm & Associates  
Address: P.O. Box 954, IPS Building Samora Avenue,  
Dar es Salaam  
Telephone: 35639/35640/35643  
Telex: None  
Fax: 37070  
Managing Director: Hamza Aziz

TANZANIAN AIR SERVICES LIMITED  
Agent Distributor

Agent for: Cessna Aircraft Company  
Address: P.O. Box 364, Coronation House, Maktaba/  
Samora Avenue, Dar es Salaam  
Telephone: 27128/29188/30232/30233/30234  
Telex: 41341 TANZANAIR  
Fax: 36588  
Managing Director: Dinos J. Samaras

TEXACO EXPLORATION TANZANIA CO.  
Agent Distributor

Agent for: TEXACO  
Address: P.O. Box 40436, Plot 310, Block A, Mikocheni,  
Dar es Salaam  
Telephone: 73310, 73441  
Telex: None  
Fax: 74718  
Vice President & General Manager:

TWIGA CHEMICAL INDUSTRIES (TANZANIA) LIMITED  
Importer Distributor

Agent for: ICI Americas  
Griffin International  
Address: P.O. Box 20786, Saza Road, Chang'ombe, Dar es Salaam  
Telephone: 64851/64852/64853  
Telex: 41215 CHEMICALS  
Fax: 64854 Twiga Chemicals TZ  
Managing Director: F.J. Malekia

U.A.C OF TANZANIA LIMITED  
Manufacturers Representatives

Agent for: Caterpillar  
Rome  
Fleco  
John Deere  
Address: P.O. Box 9262, Plot No. 4A Pugu Road. Dar es Salaam  
Telephone: 63179/64228/64531/64532/64533/64534  
Telex: 41038 AFRITRAK  
Fax: 64284  
Sales Director: V.P. Kimesera

## **Appendix G**

# **LIST OF POTENTIAL JOINT VENTURE PARTNERS FOR AMERICAN INVESTORS**

### **Agribusiness**

General Manager  
Bukop Limited  
P.O. Box 34  
Bukoba, Tanzania  
(Manufacturer of instant coffee)

General Manager  
Tangold Products Company Limited  
P.O. Box 1703  
Dar es Salaam, Tanzania  
(Fruits juice canvers)

Mr. Alex Lema  
General Manager  
Tanganyika Packers Limited  
P.O. Box 452  
Dar es Salaam, Tanzania  
(Meat Packers)

General Manager  
Tanzania Tea Blenders  
P.O. Box 747  
Dar es Salaam, Tanzania  
(Blenders of coffee and tea)

### **Service**

Mr. A. Mapunda  
Acting Director General  
Tanzania Posts & Telecommunications  
Corp.  
P.O. Box 9070  
Dar es Salaam, Tanzania

Mr. Simon L. Mhaville  
Managing Director  
Tanzania Electric Supply Co. Limited  
P.O. Box 9024  
Dar es Salaam, Tanzania

Ambassador Daniel Mloka  
General Manager  
State Mining Corporation  
P.O. Box 4958  
Dar es Salaam

**Appendix H**

**THE LIST OF CURRENT EXPORTERS IN TANZANIA**

# TANZANIA EXPORTERS

## ADHESIVE

Henkel Chemicals' E.A.Ltd.,  
P.O.Box 629, Phone 64031-3  
DAR ES SALAAM

## AFRICOCO:

Tanzania Distilleries Ltd.,  
P.O.Box 9412, Phone 64591-5  
Telex 41098 KNYAGI-TZ  
DAR ES SALAAM.

## AGRICULTURAL IMPLEMENTS

Ubungo Farm Implements,  
P.O. Box 20842, Phone 48316  
DAR ES SALAAM.

## AIR CONDITIONING APPLIANCES

Daikin (E.A.) Limited.,  
P.O. Box 1978, Phone 63731  
DAR ES SALAAM.

## ALANBLACK NUTS:

M/S Instalimma & Co. Ltd.,  
P.O. Box 1513, Phone 2112,  
MOSHI.

## ALUMINIUM PRODUCTS

Aluminium Africa Ltd.,  
P.O. Box 2070, Phone 64011,  
Telex 41265 ALAE-TZ.,  
DAR ES SALAAM.

## ANCHEPRESS TABLEWARE

Anche Mwedu Limited.,  
P.O. Box 1606,  
DAR ES SALAAM.  
Tel: 71383,  
Tlx: 41517 RAMA TZ.

## NATO (BIXA OREVANA)

Handeni Development Corp. Ltd.,  
P.O. Box 56, Phone 24,  
HANDENI.

Sheriff DEWJI & Sons,  
P.O. Box 175, Phone 3671,  
ARUSHA.

## ART STONES

Monal Lapidary,  
P.O. Box 4052, Phone 29909,  
DAR ES SALAAM.

Industrial Enterprises Ltd.,  
P.O. Box 738, Phone 40780,  
TANGA.

Tanzania Handicrafts  
Marketing Co.,  
P.O. Box 9363, Phone 63011,  
DAR ES SALAAM.

## BALL POINT PENS

Kalamu Industries (T) Ltd.,  
P.O. Box 2763, Phone 23092/23147  
Telex: 41395 BL-TZ  
DAR ES SALAAM.

## BALL POINT PEN REFILLS

Tanzania Kalamu Co. Ltd.,  
P.O. Box 5016,  
Tel: 63417/64689,  
Tlx: 41548 KALAMU TZ

## BANANA

Global Impex Agencies Ltd.,  
P.O. Box 4048, Phone 25827,  
DAR ES SALAAM.

Shiraz Trading Co.,  
P.O. Box 2125, Phone 68052,  
DAR ES SALAAM.

## BATTARIES

Matsushita Electric Co., (E.A.)  
Ltd.,  
P.O. Box 40009, Phone 63617-9,  
Telex 41241 BATARI-TZ.,  
DAR ES SALAAM.

## BEANS SEED

Alexander A. Mwaro,  
P.O. Box 1211,  
ARUSHA.

Mringa Estates Ltd.,  
P.O. Box 34,  
ARUSHA.

Rotian Seed Co Ltd.,  
P.O.Box 350,  
Telex 42127,  
ARUSHA.

## BECHE DE MER

Al-Haj Murtaza F. Chandoo,  
P.O. Box 195,  
TANGA.

A.M.A. Bhaloo,  
P.O.Box 920,  
TANGA.

Abdallah Yusuf,  
P.O. Box 14 Phone,  
MIKINDANI.

## BICYCLE TYRES

Tanzania Shoe Co. Ltd.,  
P.O. Box 9202, Phone 64610,  
DAR ES SALAAM.

## BIRDS LIVE

Dodoma Pet Centre,  
P.O. Box 6444,  
DAR ES SALAAM.

Dominic Fernandes,  
P.O. Box 3805,  
DAR ES SALAAM.

Exotione Bird Supply,  
P.O. Box 19817,  
DAR ES SALAAM.

Global Birds Exports,  
P.O. Box 539,  
DAR ES SALAAM.

Michum Birds Trappers  
Exports,  
P.O. Box 16364,  
DAR ES SALAAM.

Siluer Birds Trapp & Export,  
P.O. Box 7166,  
DAR ES SALAAM.

Super Birds & Exports Co.,  
P.O. Box 3541,  
DAR ES SALAAM.

**Surmic Agencies & General Exports,**  
P.O. Box 19786,  
DAR ES SALAAM.

Tanzania Wildlife Corp.,  
P.O. Box 1144, Phone 3501,  
Telex 42080 TAWICO-TZ  
ARUSHA

Vincent Pte Supply,  
P.O. Box 1049,  
Telex 41413 LIPETS-TZ  
DAR ES SALAAM

#### **BISCUTS**

Mooljis Bakery Limited,  
P.O. Box 55, Phone 4663,  
MOSHI.

Tanzania Food Corporation,  
P.O. Box 3121, Phone 3288,  
ARUSHA.

Tanzania Biscuts Corp.,  
P.O. Box 559, Phone 63523,  
DAR ES SALAAM.

#### **BITTER ORANGE OIL:**

Muheza Dev. Corp. Ltd.,  
P.O. Box 70, Phone 53  
MUHEZA.

Mulji Laxman,  
P.O. Box 489, Phone 2470,  
TANGA.

Tanga Fruits Extracts Ltd.,  
P.O. Box 480, Phone 2856,  
TANGA.

#### **BLANKETS:**

Blankets Manufacturers Ltd.,  
P.O. Box 2647, Phone 64471,  
DAR ES SALAAM.

Kilimanjaro Blankets Corp. Ltd.,  
P.O. Box 5020,  
Phone 2822 or 41063  
TANGA.

#### **BLEACHING AGENTS:**

Tanzania Chemicals Industries,  
P.O. Box 2873, Phone 63673,  
DAR ES SALAAM.

#### **BOOKS:**

African Import Library Services,  
P.O. Box 9170,  
DAR ES SALAAM.

Central Tanganyika Bookshop,  
P.O. Box 932, Phone 21509,  
DODOMA.

Dar es Salaam Bookshop,  
P.O. Box 9030, Phone 23416,  
DAR ES SALAAM.

Daftari Papers Industries,  
P.O. Box 2493, Phone 23913,  
DAR ES SALAAM.

Duka la Vitabu (T) Ltd.,  
P.O. Box 9030, Phone 23416,  
DAR ES SALAAM.

Govet. Publications Agency,  
P.O. Box 1801, Phone 32038,  
DAR ES SALAAM.

Educational Suppliers Assoc.  
Ltd.,  
P.O. Box 2126, Tel 30641,  
Dar es Salaam

Swedish Free Mission Bookshop,  
P.O. Box 222, Tel. 2132,  
TABORA.

Ndanda Mission Press,  
P.O. Box Ndanda,  
Phone 2,  
Masasi.

Tanzania Publishing House,  
P.O. Box 2128, Tel: 32164,  
DAR ES SALAAM.

T.M.P. Book Department,  
P.O. Box 399,  
Phone 2258,  
TABORA.

Umoja wa Kujisomea Biblia,  
P.O. Box 2313, Phone 28915,  
DAR ES SALAAM.

#### **BOTTLES PLASTICS:**

Anche Mwedu Limited,  
P.O. Box 6606,  
DAR ES SALAAM.  
Tel: 71383  
Tlx: 41517 RAMA TZ

Simba Plastics Ltd.,  
P.O. Box 2459, Phone 63651/2  
Telex 41028 SIMBA-TZ  
DAR ES SALAAM.

Tanganyika Tegry Plastic Ltd.,  
P.O. Box 2219,  
Phone 6322,  
DAR ES SALAAM.

#### **BROOMS**

Crates Manufacturers Ltd.,  
P.O. Box 999, Phone 2948,  
MOSHI.

R. Mwangi,  
P.O. Box 117, Phone 2245,  
TANGA.

Tanzania Brush Products,  
P.O. Box 9382, Phone 63339,  
DAR ES SALAAM.

#### **BUTTERFLIES**

Glogial Impex Agencies Ltd.,  
P.O. Box 4048, Phone 25827  
DAR ES SALAAM

#### **CANDLES**

Kilimanjaro Candles  
Manufacturing  
P.O. Box 1248, Phone 2471  
MOSHI.

Beekeeping Development Project,  
P.O. Box 99, Phone 45,  
HANDENI.

Dabaga Vegetables  
and Fruits Canning Co. Ltd.  
P.O. Box 83, Telex, 52233 LIFE-TZ  
IRINGA.

#### **CANNED FRUIT JUICE**

Tropical Foods Ltd  
P.O. Box 1461, Tel. 30152/20095  
Tlx: 41181 NATPAC  
FAX: 32382  
DAR ES SALAAM

#### **CANNED MEAT**

Tanganyika Packers Ltd.,  
P.O. Box 452, Phone, 47511  
DAR ES SALAAM.

## CARDAMONS

Ibrahim A. Mohamed,  
P.O. Box 5204,  
DAR ES SALAAM.

J.H. Rayner (Arts & Crafts Centre)  
P.O. Box 4904,  
DAR ES SALAAM.

## CARD BOARDS

Fibre-Boards Africa Ltd.  
P.O. Box 1131, Phone 3236  
Telex 42081, FAL-TZ  
ARUSHA.

Kibo Paper Industries,  
P.O. Box 2557, Phone 63669,  
Telex 41315  
DAR ES SALAAM.

## CARPETS

Latifu Exporters & General Service  
P.O. Box 4518  
DAR ES SALAAM

Shams Trading Agencies Ltd.  
P.O. Box 15559  
DAR ES SALAAM

Tanzania Carpets Co. Ltd.  
P.O. Box 40, Phone 95  
Kilosa  
MOROGORO.

## CARVINGS & CURIOUS

Benedict Fathers  
P.O. Box 55,  
MTWARA.

Chrisana Sales & Export Avenue,  
P.O. Box 1524,  
DAR ES SALAAM.

Coast Region African Carvings Co.  
Operative Society  
P.O. Box 9570,  
DAR ES SALAAM.

Karibu Arts & Crafts Ltd.  
P.O. Box 4941, Phone 28517  
DAR ES SALAAM.

Markollar Sichambo,  
P.O. Box 21292,  
DAR ES SALAAM.

Muheza Ebony Ivory Carvings,  
P.O. Box 15241,  
DAR ES SALAAM.

Newrich Tuennerhoft,  
P.O. Box 948, Phone Mkuu 36  
MOSHI.

Tanzania Bundu Safaris Co.  
P.O. Box 3484,  
DAR ES SALAAM.

Tanzania Handcrafts Marketing  
Corp. Ltd.,  
P.O. Box 9363, Tel. 63011  
DAR ES SALAAM

## CASHEWNUTS

Tanzania Cashewnut Marketing  
Board,  
P.O. Box 533, Phone 2311  
Telex 56134 CATA-TZ  
MTWARA

## CEMENT

Mbeya Cement Company Ltd.,  
P.O. Box 529, Phone 2128  
Telex 51219 SARUJI-TZ  
MBEYA.

Tanga Cement Co. Ltd.  
P.O. Box 5053, Phone 40976/40455  
Telex 45078 & 45027 SARUJI-TZ  
TANGA.

Tanzania Portland Cement Co. Ltd.  
P.O. Box 1950, Phone 476013/47198  
Telex 41316 TWIGA-TZ  
DAR ES SALAAM.

## CIGARETTES

Tanzania Cigarette Co. Ltd.  
P.O. Box 40114, Phone 63276/28462  
Telex 41165 SIGARA-TZ  
DAR ES SALAAM

## COCOA

Kwamtili Estates Ltd.,  
P.O. Box 120,  
TANGA.

## COCOA BEANS

Kwamtili Estates Ltd.  
P.O. Box 120,  
TANGA.

## COCONUTS

Fetca Lust,  
P.O. Box 7451,  
DAR ES SALAAM.

## COCONUT CAKE

Suleiman S. Masudi,  
P.O. Box 9240,  
DAR ES SALAAM.

## COFFEE

African Coffee Co. Ltd.,  
P.O. Box 8798,  
Telex 43060 AFRICOF-TZ.  
TANGA.

Car & General Ltd.,  
P.O. Box 1552, Phone 21626,  
Telex 41426  
DAR ES SALAAM.

COFFEE EXPORTERS LTD.,  
P.O. Box 482, Phone 3511,  
ARUSHA.

D.M. Ally Ahmed,  
P.O. Box 21248, Phone  
DAR ES SALAAM.

K.N. Tarimo & Co Ltd.,  
P.O. Box 569, Phone Mkuu 67  
Telex 43118 TARIMO-TZ  
MOSHI.

Malde and Co. Ltd.,  
P.O. Box 41265,  
NAIROBI.

Mansunhial & Co. Ltd.,  
P.O. Box 34, Phone 303,  
SHINYANGA.

Mazao Ltd.,  
P.O. Box 657, Phone 4457  
Telex 43090 MAZAO-TZ  
MOSHI.

Meral Dewji & Sons (K) Ltd.,  
P.O. Box 80214,  
MOMBASA.

Sheriff Dewji & Sons Ltd.,  
P.O. Box 175, Phone 3671/2  
Telex 42124,  
ARUSHA.

Somji Trading Co.,  
P.O. Box 4566,  
DAR ES SALAAM.

Soochek Esmail & Co. Ltd.,  
P.O. Box 20302 Phone 28139,  
Telex: 41154 SATNUR-TZ  
DAR ES SALAAM.

Taoga Co. Ltd.,  
P.O. Box 8251,  
MOSHI.

Tanzania Coffee Marketing  
Board,  
P.O. Box 732, Phone 4011 &  
3033,  
Telex 43088 43000 COBOT-TZ  
MOSHI.

Tchibo Estate Ltd.,  
P.O. Box 129,  
MOSHI.

#### **COFFEE/TEA POTS (THERMO)**

Anche Mwedu Limited,  
P.O. Box 6606,  
DAR ES SALAAM.  
Tel: 71383,  
Tlx: 41517 RAMA-TZ

#### **COPRA CAKE**

Fidahusseini & Co. Ltd.,  
P.O. Box 816,  
Phone 22976/24287  
Telex 41617 FIDCC-TZ  
DAR ES SALAAM.

#### **COTTON**

Cotton Distributors Inc.,  
P.O. Box 2212, Phone 23606,  
Tel: 41074 DISCOT-TZ  
DAR ES SALAAM.

Tanzania Cotton Marketing  
Board,  
P.O. Box 9161, Phone  
22564/29051  
Telex 41287 TACOTA-TZ  
DAR ES SALAAM.

#### **COTTON FABRICS**

Sunflag (T) Ltd.  
P.O. Box 3123, Phone 3539/3143  
ARUSHA.

#### **COTTON SEED**

Rajani Industries Ltd.,  
P.O. Box 5281, Phone  
Telex  
DAR ES SALAAM.

#### **COTTON WOOL**

Tanzania Extrusion Ltd.,  
P.O. Box 20641, Phone  
63087/63065  
Telex 41300 TEXTT  
DAR ES SALAAM.

#### **COTTON YARN**

D.V. Synthetics Ltd.,  
P.O. Box 9001, Phone  
26476/30994  
DAR ES SALAAM.

Friendship Textile Mill Ltd.,  
P.O. Box 20842, Phone 49841,  
DAR ES SALAAM.

Mwanza Textile Mill,  
P.O. Box 1344, Phone 3291,  
MWANZA.

#### **DETERGENT POWDER**

Sabuni Industries Ltd.,  
P.O. Box 483, Phone  
40667/40699,  
TANGA.

#### **DIAMOND**

New Almasi (1964) Ltd.,  
P.O. Box 1,  
MWADUI.

Tanzania Diamond Cutting Co.  
Ltd.,  
P.O. Box 97, Phone 2031,  
Telex 5222 ALMASI-TZ  
IRINGA.

Williamson Diamond Ltd.,  
P.O. Box Mwadui,  
Phone 1 & 41,  
Telex 48165 WILDIA-TZ  
SHINYANGA.

#### **ELECTRIC MOTORS**

Pioneer Electric Machines &  
Consulting Co. Ltd., (PEMACO LTD.)  
P.O. Box 7104, Tel. 25507/35368  
Dar es Salaam Telex: 41527  
ELEMOT-TZ

#### **FELT PEMS**

Tanzania Kalamu Co. Limited  
P.O. Box 5016  
DAR ES SALAAM  
Tel: 71383  
Tlx: 41517 RAMA TZ

#### **FILMS**

Tanzania Film. Co. Ltd.  
P.O. Box 9341, Phone 24219, 29861  
Telex 41360 TANFIL-TZ  
DAR ES SALAAM

#### **FLOWER SEED**

Ratian Seed Co. Ltd.  
P.O. Box 250, Phone 3449  
Telex 42127  
ARUSHA.

Van De Ploeg (T) Ltd.,  
P.O. Box 821, Phone 3018, 2350  
Telex 42066 SEEREE-TZ  
ARUSHA.

#### **FISH & AQUANTI FISH**

Aqua Products Ltd.  
P.O. Box 34,  
Tel. 408  
KIGOMA.

B.J. Mgaya,  
P.O. Box 5997,  
DAR ES SALAAM.

Exporters Africa Limited  
P.O. Box 482  
DAR ES SALAAM  
Tel: 34307  
Tlx: 41617 FIDCO TZ

Tanganyika Aquantime Ltd.,  
P.O. Box 15483,  
DAR ES SALAAM.

Tanzania Fisheries Corp.  
P.O. Box 4296,  
Phone 25981/33797  
Telex 41290 TAFICO-TZ  
DAR ES SALAAM.

#### **FISHNETS**

Tanzania Fishnets Industries  
P.O. Box 21005,  
Phone 48071  
Telex.  
DAR ES SALAAM.

#### **FRESH FRUIT & VEGETABLES**

Tropical Foods Ltd  
P.O. Box 1461  
DAR ES SALAAM  
Tel: 30152/20095  
Tlx: 41181 NATPAC  
FAX: 32382

## FRUIT CONCENTRATES

Afri-Fruits Exporters Co.  
P.O. Box 20223,  
Phone 23596  
DAR ES SALAAM.

Timber and Furniture Store Ltd.  
P.O. Box 1812, Phone 2804  
MWANZA.

## FURNITURE

IPP  
P.O. Box 163, Tel: 37010-2  
DAR ES SALAAM  
Tlx 41133.

## GAME TROPHIES

Tanzania Wildlife Co.  
P.O. Box 1144,  
Phone 3501  
Telex 42080 TAWICO-TZ  
ARUSHA.

## GEMSTONE

Tanzania Gemstone Industries Ltd.  
P.O. Box 854,  
Phone 4216 & 4217  
Telex. 43026 GEMS-TZ  
MOSHI.

National Bank of Commerce,  
P.O. Box 1863,  
Phone 28671/9  
Telex 41209/41018/41581  
DAR ES SALAAM.

## HANDCRAFTS

Nyumba ya Sanaa,  
P.O. Box 4904, Phone 20344  
DAR ES SALAAM.

Tanzania Handcraft Mark Ltd.  
P.O. Box 9363, Phone.  
DAR ES SALAAM.

## HIDES & SKINS

Djatto Enterprises,  
P.O. Box 1286,  
MOSHI.

Tanzania Tanneries Co. Ltd.  
P.O. Box 3063,  
Phone 3171  
Telex 43119  
MOSHI.

Morogoro Tanneries Ltd.  
P.O. Box 676  
MOROGORO  
Tel: 3966-8  
Tlx: 55306 MORTAN TZ

Mwanza Tanneries Ltd.  
P.O. Box 2200, Phone 40236/40426  
Telex 46363 Mwanza  
MWANZA.

## INSTANT COFFEE

Kagera Food Packers Ltd  
P.O. Box 286, Tel. 374  
BUKOBA

Tanganyika Instant Coffee Co.  
P.O. Box 9660, Phone 23929  
Telex 41075 NOTICO  
DAR ES SALAAM.

Tanganyika Coffee Curring  
Company Ltd.,  
P.O. Box 3055, Phone 4116/4053  
Telex 43082 CURING-TZ  
MOSHI.

Tanzania Tea Blenders Ltd.  
P.O. Box 747, Phone 31141, 32011  
Telex 41069 TBLEND-TZ  
DAR ES SALAAM.

## IVORY

Benedite Fathers  
P.O. Box 55,  
MTWARA.

Karibu Arts & Crafts Ltd.,  
P.O. Box 4941, Phone 2817  
DAR ES SALAAM.

Teule Arts,  
P.O. Box 3865,  
DAR ES SALAAM.

## INORGANIC

Henkel Chemicals (E.A.) Ltd.,  
P.O. Box 209, Phone 64031, 64032  
Telex 41210 HENKEL-TZ  
DAR ES SALAAM

## KITCHEN TOWELS

Tanpack Industries Limited  
P.O. Box 6831  
DAR ES SALAAM  
Tel: 71703-5  
Tlx: 41548 KALAMU TZ

## LEATHER GOODS

Morogoro Leather Goods Co. Ltd.  
P.O. Box 59, Phone  
3220/3790/4142  
Telex 55081 MLG-TZ  
MOROGORO.  
MEDICAL HERBS

## MIMOSA EXTRACTS

Tanganyika Wattle Co. Ltd.  
P.O. Box Jombe  
Tel. 21  
NJOMBE

## ONIONS

Imex International Manufacturers  
Representatives  
P.O. Box 5736, Phone 21508  
DAR ES SALAAM.

Taki Noor,  
P.O. Box 203,  
DAR ES SALAAM.

## ORANGES

Kilimanjaro Fruits & Vegetable  
Supply  
P.O. Box 1179, Phone  
MOSHI.

General Trade and Commission  
Agents  
P.O. Box 7431,  
Telex 41531 GETCA-TZ  
DAR ES SALAAM.

## PLASTIC SHOPPING BAGS

Anhe Mwedu Ltd.  
P.O. Box 163, Tel: 37010-2  
Tlx: 41133  
DAR ES SALAAM

## PRAWNS

Dar Ocean Products  
P.O. Box 1319, Phone 63869 2680  
Telex 41019 DOP-TZ  
DAR ES SALAAM.

Exporters Africa Limited  
P.O. Box 482  
DAR ES SALAAM  
Tel. 34307  
Tlx. 41617 FIDCO TZ

Marine & Farm Products Ltd.  
P.O. Box 3177,  
DAR ES SALAAM.

Mbagikia Enterprises  
P.O. Box 45169,  
DAR ES SALAAM.

Pamaco Co.,  
P.O. Box 5784,  
Dar es Salaam.

Tanzania Fisheries Co.,  
P.O. Box 4296,  
Phone 25981/33797  
Telex: 41290 TAFICO-TZ  
DAR ES SALAAM.

#### **PYRETHRUM**

Tanganyika Pyrethrum Board  
P.O. Box 4819, Phone 28839/25951  
Telex  
DAR ES SALAAM.

#### **RADIATORS**

Afro Cooling System Ltd.  
P.O. Box 901, Phone 64344/64870  
Telex 41109 FROCOOL  
DAR ES SALAAM.

#### **RADIO**

Matsushita Electric (E.A.) Ltd.  
P.O. Box 40009, Phone 25523/4  
Telex 41241 BATERI-TZ  
DAR ES SALAAM.

Phillips Electronics (E.A. Ltd.,  
P.O. Box 3000,  
Phone 3361  
Telex 42122 PHILAR-TZ  
ARUSHA.

#### **SEA SHELLS**

A.P. Hirji & Co.,  
P.O. Box 680  
DAR ES SALAAM.

Saidi Mohamed,  
P.O. Box 15139,  
DAR ES SALAAM.

Sharif & Farm Products Ltd.  
P.O. Box 1045  
DAR ES SALAAM.

#### **SHIRTS**

Commercial & Industrial Combined,  
P.O. Box 835, Phone 2745/2917  
Telex 45132 CIC-TZ  
TANGA.

#### **SHOES.**

TITRITE LIMITED  
P.O. Box 1461  
DAR ES SALAAM.  
Tel: 30152/20095  
Tlx: 41181 NATPAC  
FAX: 32382

#### **SISAL**

Ally Salehe Alasad,  
P.O. Box 187,  
TANGA.

Amboni Ltd.,  
P.O. Box 117, Phone 2245-6/40451  
Telex. 45130 AMB-TZ  
TANGA.

Tanzania Cordage Ltd.,  
P.O. Box 10, Phone 10,  
Telex 45095 MGOMENI: TANGA  
TANZANIA.

Tanzania Sisal Authority  
P.O. Box 271, Phone 2691/3  
Telex 45035 TASMA  
TANGA.

#### **SISAL TWINE**

Mbaga Export Co.,  
P.O. Box 539,  
MBEYA.

Latifu Exporters & General Serv.  
P.O. Box 4518, Phone 33469  
DAR ES SALAAM

Seif H. Tyami,  
P.O. Box 217,  
TANGA.

Shams Trading Agencies Ltd.  
P.O. Box 15559, Phone  
DAR ES SALAAM.

Sumagro Ltd.  
P.O. Box 3016, Tel: 36850  
DAR ES SALAAM.  
Tlx: 41460

Tanganyika Industrial Corp.  
P.O. Box 576, Phone 3273  
TANGA.

Tanganyika Sisal Spinning Co.  
P.O. Box 733, Phone 663568/63413  
Telex 41087  
DAR ES SALAAM

Usambara Spinning Co. Ltd.  
P.O. Box Private Bag,  
TANGA.

#### **SMOKING PIPES**

Tanganyika Meerschaum Corp. Ltd.  
P.O. Box 3151, Phone 3735/3026  
Telex 42097 KIKO-TZ  
ARUSHA.

#### **TABLE NAPKINS**

Tanpack Industries Ltd.  
P.O. Box 6831  
DAR ES SALAAM  
Tel: 71703-5  
Tlx: 41548 KALAMU TZ

#### **TEA**

Ambangulu Estate Ltd.  
P.O. Box P/Bag, Phone 25  
KOROGWE.

Bombay Burmah Trading Co. Ltd.  
P.O. Box 22, Phone 13  
SONI.

Balangai Estate Ltd.  
P.O. Box 29,  
KOROGWE.

Brooke Bond (T) Ltd.,  
P.O. Box 4955, Phone 33941  
DAR ES SALAAM.

Bindira Tea Estate Ltd.  
P.O. Box 409,  
TANGA.

Karimjee Jivanjee Estate Ltd.,  
P.O. Box 4, Phone 3366,  
Telex 45030 KARIMI-TZ  
TANGA.

#### **TEXTILES**

M.B. Textiles Limited  
P.O. Box 1461  
DAR ES SALAAM  
Tel: 30152/20095  
Tlx: 41181 NAT PAC

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**TIMBER**

Exporters Africa Limited  
P.O. Box 482  
DAR ES SALAAM  
Tel: 34307  
Tlx: 41617 FIDCO TZ

Nodhan International Co. Ltd.  
P.O. Box 40384  
DAR ES SALAAM.

Tangwood Limited,  
P.O. Box 1815, Phone 26043  
DAR ES SALAAM.

Tanzania Wood Industry  
Corporation  
P.O. Box 9160,  
Tel. 282711, 34502, 34025  
Telex 41577 TWICO  
DAR ES SALAAM

Timber and Furniture Store Ltd.,  
P.O. Box 1812, Phone 2804  
MWANZA.

**TOBACCO**

Southern Highland Tobacco  
Union Ltd.  
P.O. Box 76, Phone 2177,  
IRINGA.

Tanzania Tobacco Processing &  
Marketing Board,  
P.O. Box 227, Phone 2811/2  
Telex 55347  
MOROGORO.

United Industrial Tobacco Ltd.  
P.O. Box 1862, Phone 63455  
DAR ES SALAAM.

**TOILET PAPER**

Tanpack Industries Limited  
P.O. Box 6831  
DAR ES SALAAM  
Tel: 71703-5  
Tlx: 41548 KALAMU TZ

**TORTOISE SHELLS**

Maranji & Co. Ltd  
P.O. Box 1795, Phone  
DAR ES SALAAM.

Surendra Singh  
P.O. Box 5402, Phone  
DAR ES SALAAM.

**TRACTORS**

Tanzania Tractor Manufacturing  
Co. Ltd.  
P.O. box 4851,  
Phone 63433/4  
Telex 41580 TAMCO  
DAR ES SALAAM.

**TROPHIES**

Tanzania Wildlife Corporation  
P.O. Box 1144,  
Phone 3501  
Telex 42080 TAWICO-TZ  
ARUSHA.

**TYRES**

General Tyre (T) Ltd.,  
P.O. Box 544, Phone 3341  
Telex 42139 GENENT-TZ  
ARUSHA.

**VACCUM FLASK: PLASTIC**

Anche Mweddu Ltd.  
P.O. Box 6606, Phone 71383  
Telex 41517 RAMA-TZ  
DAR ES SALAAM.

**VEGETABLE SEEDS**

Rotian Seed Co. Ltd.  
P.O. Box 350, Phone 3449  
Telex 42127  
ARUSHA.

**WATTLE BARKS**

Jaffer Mawji & Sons,  
P.O. Box 191, Phone 22047  
DAR ES SALAAM

**WATTLE EXTRACTS**

Giraffee Extract Company Ltd.  
P.O. Box 18, Phone 105,  
LUSHOTO.

Tanganyika Wattle Company  
Private Bag, Phone 86  
NJOMBE

**ZANZIBAR CHESTS**

Musa Ahmed Said  
P.O. Box 4076  
DAR ES SALAAM

M.G. Ashadali.  
P.O. Box 768,  
DAR ES SALAAM.

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Appendix I

**THE LIST OF BUSINESS SERVICE PROVIDERS IN  
TANZANIA**

# CLASSIFIED

## ACCOUNTANT & AUDITORS

Coopers and Lybrand  
P.O. Box 45, Phone 29031  
Telex: 41160 COLYDA-TZ  
Dar es Salaam.

D. Buberwa & Company  
P.O. Box 356, Phone 30476  
Dar es Salaam.

D.H. Kato and Company  
P.O. Box 1289, Phone 29022  
Dar es Salaam.

Razibwe Kenneth Aba,  
P.O. Box 997, Phone 31789,  
Dar es Salaam.

Tanzania Audit Corporation  
P.O. Box 580, Phone: 22132,  
Dar es Salaam

## ACCOUNTING MACHINES

Business Machines (Tanzania) Ltd,  
P.O. Box 1599, Phone 23268  
Telex: 41248 PRESTO-TZ  
Dar es Salaam.

Computer Corporation of  
Tanzania Limited  
P.O. Box 1583, Tel. 30442  
Telex 41363 TZWANG  
DAR ES SALAAM.

International Computer (T)  
P.O. Box 2569, Phone: 2725,  
Dar es Salaam  
Telex: 41166 ICLTAN-TZ.  
Dar es Salaam.

National Office Machine Co.  
P.O. Box 3202, Phone: 31375,  
Dar es Salaam.

## ACE-YLENE

Tanzania Oxygen Ltd.,  
P.O. Box 911, Phone: 64641  
Telex: 41128,  
Dar es Salaam.

## ADVERTISING AND PUBLICITY'S AGENCIES

Associated Advertising and  
Public Relations  
P.O. Box 45847, Phone: 20055  
Telex: 41427 TRANSTOUR  
Dar es Salaam.

Tanganyika Advertising  
Corporation Ltd.  
P.O. Box 2704, Phone: 30207,  
Dar es Salaam.

## AERATED WATER

Anjari Soda Factory,  
P.O. Box 25, Phone: 2992  
Tanga.

Bonite Bottlers Limited  
P.O. Box 1352  
MOSHI,  
Tel: 4242  
Tlx: 43094 BONITE TZ

Fahari Bottlers Limited  
P.O. Box 4162, Phone: 64820,  
Dar es Salaam.  
Telex: 41699 FBLDSM-TZ

Kilima Bottlers Ltd.,  
P.O. Box 3073, Phone: 2825,  
Arusha  
Telex: 42085 D-COLA-TZ

Lake Bottlers Ltd  
P.O. Box 124,  
BUKOBA.

Nyanza Bottling Company Ltd.  
P.O. Box 2086, Tel: 337  
MWANZA.

Shinyanga Bottlers Ltd.,  
P.O. Box 73 Tel. 231-2  
Telex: 48282 SHYBOT-TZ  
Shinyanga.

Tanzania Bottlers Ltd.,  
P.O. Box 1368, Phone 21180  
Telex: 41416, DELICE-TZ  
Dar es Salaam.

## AFRICAN CRAFTS:

Karibu Arts and Crafts  
P.O. Box 4941, Phone: 28157  
Dar es Salaam.

Kibo Art Gallery  
P.O. Box 98, Phone 6 Marangu  
Moshi.

Tanzania Handcrafts Marketing  
Corporation  
P.O. Box 9363, Phone 29231  
Dar es Salaam.

## AFRICAN CURIOS

National Trophy and Carvings  
P.O. Box 5282, Phone: 29773,  
Dar es Salaam.

Tancraft Ltd.  
P.O. Box 4367, Phone: 24091,  
Dar es Salaam.

## AGRICULTURAL CHEMICALS

Hoechst Tanzania Ltd.,  
P.O. Box 2003, Phone 22621/2  
Dar es Salaam  
Telex: 41090

Sapa Chemicals Industries Ltd.  
P.O. Box 885, Phone: 63514  
Telex: 41381, SAPA TAZ  
Dar es Salaam.

## AGRICULTURAL MACHINER

Agricultural and Industries  
Supplies Ltd.  
P.O. Box 4797, Phone 25102  
Telex: 41355 AGRIND-TZ  
Dar es Salaam.

## AGRICULTURAL MACHINERY AND IMPLEMENTS

Ubungo Farm Implements  
Co. Ltd.,  
P.O. Box 20126, Phone 48316  
Telex: 41206 KIZAKU-TZ  
Dar es Salaam.

### **AIR BOOKING AGENTS**

A.M.I. Travel Bureau  
P.O. Box 9041, Phone 27781,  
Telex: 41008, 41229  
Dar es Salaam.

Air Tanzania Corporation,  
Fourways Travel Services  
P.O. Box 2926, Phone 22378,  
Dar es Salaam.

Coopers and Kearsley Travel Ltd.,  
P.O. Box 142, Phone 3421,  
Telex: 42128  
Arusha.

Dalgety Travel Services  
P.O. Box 21295, Phone 226657  
Dar es Salaam.

Kearsley J.W. (T) Ltd.,  
P.O. Box 801, Phone 20607,  
Telex: 41014.  
Dar es Salaam.

Molenvel Travel Agency  
P.O. Box 456, Phone 22017  
Dar es Salaam.

State Travel Services Ltd.,  
P.O. Box 1369, Phone 3300  
Dar es Salaam.

Walji Travel Bureau Ltd  
P.O. Box 343, Phone 22076,  
Dar es Salaam.

### **AIR CARGO FORWARDERS**

Air Express International Agency  
P.O. Box 18075, Phone 42542  
Dar es Salaam.

A.M.I. Ai. Freight  
P.O. Box 9041, Phone 25222  
Telex: 41229  
Dar es Salaam.

Samtanus (Tanzania) Ltd  
P.O. Box 40154, Phone 64231/2  
Telex: 41091.  
Dar es Salaam.

### **AIR CHARTER**

Airsea Charter Services Empire  
P.O. Box 518  
Phone  
Telex 57059 Airsea-TZ  
Zanzibar.

Coast Entra Services  
P.O. Box 1029, Phone.  
Telex 57209 SAFARI-TZ  
Zanzibar.

Flight Services International Ltd.,  
P.O. Box 7155, Phone 2018,  
Telex: 42100  
Arusha.

Tanzanian Air Services Ltd.,  
P.O. Box 364, Phone 30232  
Telex: 44160,  
Dar es Salaam.

Air Tanzania Corporation,  
P.O. Box 543, Tel. 21251  
Telex: 41253

Transair (T) Ltd.,  
P.O. Box 5449  
Telex: 41685 AIR-TZ

### **AIR-CONDITION AND REFRIGERATION ENGINEERS**

Daikin Air Conditioning (EA) Ltd.,  
P.O. Box 1978, Phone 63731  
Telex: 41309  
Dar es Salaam.

### **AIR CONDITIONING EQUIPMENT DISTRIBUTORS**

Domestic Appliances and  
Bicycles Co. Ltd.,  
P.O. Box 4794, Phone 21771  
Dar es Salaam.

### **AIR CONDITIONING**

Kool Breeze Engineering Co. Ltd.,  
P.O. Box 2338, Phone 67542,  
Dar es Salaam.

### **AIRLINES**

Aeroflot  
P.O. Box 2758, Phone 23577,  
Dar es Salaam  
Telex: 41137 SOVAIR

Air France  
P.O. Box 2661, Phone 20356,  
Dar es Salaam.

Air India  
P.O. Box 1709, Phone 23525,  
Telex: Dar es Salaam.

Air Tanzania Corporation  
P.O. Box 543, Phone 21251  
Telex: 41253,  
Dar es Salaam.

Air Zaire  
P.O. Box 2554, Phone 20836,  
Telex:  
Dar es Salaam.

Alitalia  
P.O. Box 9281, Phone 23621,  
Telex: 41042,  
Dar es Salaam.

British Airways  
P.O. Box 2439, Phone 23621  
Telex: 41058 BAWYS-TZ  
Dar es Salaam.

Egypt Air  
P.O. Box 1350, Phone 23425  
Telex: 41039  
Dar es Salaam

Ethiopia Airline  
P.O. Box 93, Phone  
Telex: 42101 ETHARK-TZ  
Arusha.

KLM  
P.O. Box 3051, Phone: 22497  
Telex:  
Dar es Salaam.

Kenya Airways  
P.O. Box 5342, Tel. 25352  
Dar es Salaam,  
Telex: 41700

Lufthansa  
P.O. Box 1993, Phone: 22270,  
Telex: 41033,  
Dar es Salaam.

Pakistan International  
P.O. Box 928, Phone: 26944,  
Telex:  
Dar es Salaam.

Sabena  
P.O. Box 1942, Phone: 30109,  
Telex:  
Dar es Salaam.

Scandinavian Airlines  
P.O. Box 1114, Phone: 22015,  
Telex:  
Dar es Salaam.

Swissair,  
P.O. Box 2109, Phone: 22539,  
Telex:  
Dar es Salaam.

Uganda Airline Corporation,  
P.O. Box 9641, Phone: 30359,  
Telex: 413095 UGAIR  
Dar es Salaam.

Zambia Airways  
P.O. Box 2554, Phone: 29071  
Telex:  
Dar es Salaam.

#### **ARCHITECTS AND PLANNERS.**

Barker and Barton (T)  
P.O. Box 805, Tel. 32212,  
Dar es Salaam  
Telex: 41433 KEWST-TZ

Covell Mathews Partnership  
P.O. Box 20867, Phone: 21024,  
Telex: 41487,  
Dar es Salaam

French & Hastigns  
P.O. Box 695, Phone 20864 & 32265  
Telex: 41285  
Dar es Salaam.

National Estates and Designing Co.  
P.O. Box 567, Phone: 25271  
Dar es Salaam.

Ramani Consultants,  
P.O. Box 1915, Phone:  
Dar es Salaam.

Webb Uronu & Partners  
P.O. Box 3494, Tel. 30981  
Dar es Salaam,  
Tlx: 41383 QUANTS-TZ

#### **AUTO ACCESSORIES AND SPARES**

Abdulali Motors  
P.O. Box 100 Phone: 2237  
Morogoro.

Achelis (T) Ltd.,  
P.O. Box 9003, Phone: 64516,  
Telex: 41067  
Dar es Salaam

Alibhai Auto Spares  
P.O. Box 882, Phone: 4935,  
Moshi.

Auto Boma Ltd.,  
P.O. Box 1277, Phone: 3798,  
Arusha.

Bosch Automotive Products,  
P.O. Box 9034, Phone: 20796,  
Dar es Salaam.

Car and General (Tanzania) Ltd.,  
P.O. Box 1552, Phone: 21626,  
Telex: 41426,  
Dar es Salaam.

Century Automobiles (T) Ltd.,  
P.O. Box 583, Phone: 20713,  
Dar es Salaam.

Gupta Auto Spares & Hardware Ltd.  
P.O. Box 4421, Phone: 2161/3749  
Telex: 42120  
Arusha:

#### **AUTOMOBILES**

Cooper Motors Corporation (T) Ltd.,  
P.O. Box 1852, Phone: 23351,  
Telex: 41009,  
Dar es Salaam.

Asher Automobiles Ltd.,  
P.O. Box 2681, Phone: 31387,  
Dar es Salaam.

Dobie D.T. and Co. (T) Ltd.,  
P.O. Box 1192, Phone: 64391,  
Telex: 41034,  
Dar es Salaam.

International Motor Mart Ltd.,  
P.O. Box 9060, Phone: 21701,  
Telex: 41117,  
Dar es Salaam.

K.J. Motors Ltd.,  
P.O. Box 9440, Phone: 63621,  
Telex: 41058,  
Dar es Salaam.

Riddoch Motors Ltd.,  
P.O. Box 9233, Phone: 20681,  
Telex: 41025 RIDMOT-TZ  
Dar es Salaam.

U.A.C. Motors  
P.O. Box 9262, Phone: 64531,  
Telex: 41038,  
Dar es Salaam.

#### **AUTOMOBILE AND HARDWARE**

Automobile and Hardware Ltd.,  
P.O. Box 554, Phone: 4548,  
Moshi.

African Enterprise Motor Spares  
Hardwares and Machinery,  
P.O. Box 1977, Phone: 2404,  
Mwanza.

Asher Automobiles Ltd.,  
P.O. Box 2681, Phone: 31387,  
Dar es Salaam,  
Telex: 41389.

#### **AUTOMOBILE SPARES**

Automobile Stores Ltd.,  
P.O. Box 345, Phone 2509,  
Tanga.

Gupta Auto Spares & Hardware Ltd.,  
P.O. Box 421, Phone: 2161/3749,  
Telex: 42120,  
Arusha.

Azania Auto Spared Ltd.,  
P.O. Box 20066, Phone: 21104,  
Dar es Salaam.  
Telex: 41471 AZANIA.

Country Automobile Ltd.,  
P.O. Box 593, Phone: 20713,  
Dar es Salaam.

Premier Automobiles,  
P.O. Box 1605, Phone: 23083,  
Dar es Salaam.

Tanzania Autoparts Ltd.,  
P.O. Box 40112, Phone: 64131,  
Dar es Salaam,  
Telex: 41163 TANPART-TZ

Tanzania Spares  
Manufacturrs Ltd.,  
P.O. Box 6961,  
Dar es Salaam.

#### **AUTOMOBILES STORES**

Hassanali's Auto Stores (T) Ltd.,  
P.O. Box 3161, Phone: 3598,  
Arusha.

Mbeya Auto Spares and Accessories  
P.O. Box 1210, Phone: 2318,  
Mbeya.

#### **BAKERIES**

ABC Bakeries Ltd.,  
P.O. Box 21594, Phone: 26699,  
Dar es Salaam.

Gloria Bakeries Ltd.,  
P.O. Box 1888, Phone: 63227  
Dar es Salaam.

Kilimanjaro Electric Bakery  
P.O. Box 234, Phone: 2671,  
Arusha.

Pagohis Bakery,  
P.O. Box 549, Phone: 2094,  
Mwanza.

Paramount Products  
P.O. Box 184, Phone: 3278,  
Arusha.

Standard Bakery,  
P.O. Box 662, Phone: 21113,  
Dar es Salaam.

Suriya Bakery  
P.O. Box 575, Phone: 3169,  
Tanga.

#### **BAKERS AND CONFECTIONARS**

A.B.C. Bakeries  
P.O. Box 21594, Phone: 26699,  
Dar es Salaam.

Gloria Bakeries Ltd.,  
P.O. Box 1888, Phone: 63227  
Dar es Salaam.

Karim Electric Bakery,  
P.O. Box 800, Phone: 2348,  
Mwanza.

Kilimanjaro Electric Bakery,  
P.O. Box 234, Phone: 2671  
Arusha.

Mooj's Bakery Ltd.,  
P.O. Box 55, Phone: 4663,  
Moshi.

Pagonis Bakery,  
P.O. Box 549, Phone: 2094,  
Mwanza.

Paramount Products  
P.O. Box 184, Phone: 3278,  
Arusha.

Standard Bakery,  
P.O. Box 662, Phone: 21113,  
Dar es Salaam.

Suriya Bakery,  
P.O. Box 575, Phone: 3169,  
Tanga.

Tanga Bakery,  
P.O. Box 205, Phone: 2975,  
Tanga.

Tanzania Biscuits Co.  
P.O. Box 599, Phone: 63523,  
Dar es Salaam.

#### **BATTERY CHARGE**

Dar Battery Services,  
P.O. Box 271, Phone: 24306,  
Dar es Salaam.

Tanzania Batteries  
P.O. Box 20787, Phone: 23597  
Dar es Salaam.

#### **BEDS**

Pan Africa Enterprises Ltd.,  
P.O. Box 21027, Phone: 64871,  
Dar es Salaam.

#### **BEEF EXTRACTS:**

Tanganyika Packers Ltd.,  
P.O. Box 452, Phone: 27511,  
Dar es Salaam.

#### **BENTONITE**

Tanganyika Meerschaum  
Corporation  
P.O. Box 3151, Phone: 3735,  
Telex: 42097,  
Arusha.

#### **BOOKSHOPS**

Cathedral Bookshops,  
P.O. Box 2381, Phone: 22873  
Dar es Salaam.

#### **BENTONITE**

Tanganyika Meerschaum  
Corporation,  
P.O. Box 3151, Phone: 3735,  
Telex: 42097,  
Arusha.

#### **BOOKSHOPS**

Cathedral Bookshops  
P.O. Box 2381, Phone: 22873,  
Dar es Salaam.

City Bookshops and Stationers,  
P.O. Box 4513, Phone: 23043,  
Dar es Salaam.

Church Bookshop  
P.O. Box 277, Phone: 263,  
Bukoba.

Christian Bookshop,  
P.O. Box 301, Phone: 2660,  
Moshi.

Dar es Salaam Bookshop,  
P.O. Box 9030, Phone: 23416,  
Dar es Salaam.

Inland Bookshop,  
P.O. Box 1402, Phone 2132,  
Mwanza.

International Publishers,  
Agencies,  
P.O. Box 21341, Phone: 27458,  
Dar es Salaam.

Kase Book Store,  
P.O. Box 1141, Phone: 2640,  
Arusha.

Mbeya Bookshop,  
P.O. Box 216, Phone: 2180,  
Mbeya.

Tanga Bookshop  
P.O. Box 262, Phone 2424,  
Tanga

Tanganyika Mission Press  
P.O. Box Phone 2258  
Tabora.

Text Book Centre Ltd.,  
P.O. Box 2211, Phone 28002,  
Dar es Salaam.

Sokoine University Bookshop  
P.O. Box 893, Phone: 2068  
Morogoro

University Bookshop  
P.O. Box 35091, Phone: 48300  
Dar es Salaam.

#### **BREAKDOWN**

Aziz Break Down Services  
Day and Night Services  
P.O. Box 20730, Phone: 29324/28203  
Dar es Salaam. Res: 23366

#### **BUILDERS HARDWARE**

Building Hardware and Electric  
Supplies Co. Ltd  
P.O. Box 4799, Phone: 31124  
Dar es Salaam.

Ladak Kanji M. Ltd.  
P.O. Box 36, Phone: 2601  
Moshi.

R.H. Patel & Company Ltd.,  
P.O. Box 135, Tel. 2514 & 2050  
Tabora  
Telex: 41427

#### **BUILDING AND CIVIL ENGINEERING (CONTRACTORS)**

Bharya Engineering and  
Contracting C. Ltd.  
P.O. Box 1698, Phone: 28049  
Telex: 41415  
Dar es Salaam.

D.F. Mistry & Company 1974 Ltd.  
P.O. Box 602, Tel: 2956 & 3029  
MWANZA.

Mwananchi Engineering  
and Contracting Company Ltd.  
P.O. Box 720, Phone: 63643  
Telex: 41373  
Dar es Salaam.

Italframe Limited  
P.O. Box 3075, Phone: 63235  
Telex: 41167 ITALFM-TZ  
Dar es Salaam.

Tank Brothers Ltd.  
P.O. Box 514,  
Mtwara  
Phone: 2150

#### **BUILDING AND ROAD CONTRACTORS**

Bharya Engineering &  
Contracting Co. Ltd.  
P.O. Box 1698, Phone: 28049  
Telex: 41415,  
Dar es Salaam.

Khambhaita, J.S. Ltd.  
P.O. Box 65, Phone: 2116  
Moshi.

Mwananchi Engineering  
& Contracting Company Ltd.  
P.O. Box 720, Phone: 63643,  
Dar es Salaam.

United Construction Co. Ltd.  
P.O. Box 2357, Phone: 63047  
Dar es Salaam.

#### **BUILDING CONTRACTORS**

Associated Construction  
Co. (1973) Ltd.  
P.O. Box 20341, Phone: 20834,  
Dar es Salaam.

Birdi Construction Co.  
P.O. Box 1859, Phone: 63198  
Dar es Salaam.

Builders (V.M. Chavda) Ltd.  
P.O. Box 381, Phone 21088 & 20546  
Telex 41283 Chavda-TZ  
Dar es Salaam.

Dewji Ramji Patel and Co.  
P.O. Box 20196, Phone: 64121  
Dar es Salaam.

Express Construction Co. Ltd  
P.O. Box 5099, Phone: 22382  
Dar es Salaam.

Hari Singh and Sons  
P.O. Box 299, Phone: 2759  
Moshi.

J.W. Ladwa  
P.O. Box 20200, Phone: 24013  
Dar es Salaam.

Karam Singh  
P.O. Box 43, Phone: 2527  
Moshi.

Penford and Co. Ltd  
P.O. Box 41, Phone: 2124  
Telex: 43024  
Moshi.

Monji Ramji and Company  
P.O. Box 77, Phone: 2414  
Tanga.

Philip Construction and  
Transport Co. Ltd  
P.O. Box 360, Phone 36610  
Arusha.

Pindoria Construction Co.  
P.O. Box 20324, Phone: 282666  
Dar es Salaam.

Shapriya D.B. & Company Ltd.  
P.O. Box 329, Phone 63805  
Telex 41502 DBSHAP-TZ  
Dar es Salaam.

Tanganyika Builders  
P.O. Box 345, Phone 2522  
Mwanza.

Vadgama Construction Co. Ltd.  
P.O. Box 395, Phone 2884,  
Tanga.

United Builders Ltd.  
P.O. Box 755, Phone 2665  
Mwanza.

#### **BUS BODY BUILDERS**

Quality Garage (1875) Ltd.  
P.O. Box 235, Tel. 63400  
Telex 41148 QUAGAR-TZ  
Dar es Salaam.

#### **BUS SERVICES**

Coast Region Transport and  
Co-operative Society Ltd.,  
P.O. Box 15529, Phone: 30488  
Dar es Salaam.

Kwacha Transport Co. Ltd.  
P.O. Box 394, Phone 2676  
Iringa.

National Bus Services Ltd.  
P.O. Box 9302, Phone 276631  
Telex: 416672 KAMATA-TZ  
Dar es Salaam.

Tanzania Railways Corporation  
P.O. Box 230, Phone: 2101  
Iringa.

Shirika la Usafiri  
Dar es Salaam Ltd.  
P.O. Box 872, Phone 25011  
Dar es Salaam.

#### **BUSINESS CONSULTANTS**

Associated Advertising and  
Public Relations  
P.O. Box 45847, Phone: 20055  
Telex:  
Dar es Salaam.

Associated Business Consultants Ltd  
P.O. Box 3361, Phone 28336  
Dar es Salaam

#### **CARGO HANDLING**

Tanzania Harbours Authority  
P.O. Box 9184  
Tel. 21212  
Telex: 41346  
HABOR-TZ  
Dar es Salaam

#### **CATERING**

Alban's Catering Service  
P.O. Box 1289, Phone 31939  
Dar es Salaam.

#### **CAR HIRE**

Co-Cabs Ltd.  
P.O. Box Phone 20177  
Dar es Salaam.

Evergreen Cabs Ltd.  
P.O. Box 1476  
Phone 29237/29246

State Travel Services Ltd.  
P.O. Box 1369, Phone 3113  
Telex: 42138  
Arusha.

Small World Travel Agency  
Umoja wa Vijana Building  
P.O. Box 5612,  
Phone 33153/26117  
Telex: 41424  
MKONSULT  
DAR ES SALAAM

White Cabs Ltd.  
P.O. Box 2107,  
Phone 23078/33450  
Telex: 41393  
Dar es Salaam

#### **CLEARING AND FORWARDING**

Abbasi Clearing and  
Forwarding House  
P.O. Box 70, Phone 2195  
Mtwara

Agency Maritime  
Internationale (T)  
P.O. Box 9091, Phone 31011/6  
Telex: 41229  
Dar es Salaam.

Atco (T) Ltd.,  
P.O. Box 2295, Phone 29042  
Telex:  
Dar es Salaam.

Express Tanzania Ltd.,  
P.O. Box 884 Tel. 22401-3  
Telex: 41041 EXPRESS-TZ  
Dar es Salaam.

Interfreight (T) Ltd.  
P.O. Box 45926  
Phone 32093/26117  
Telex: 41424 MKONSULT  
DAR ES SALAAM.

Jashbhai P. Patel and Co. Ltd.  
P.O. Box 252, Phone 27991  
Telex: 41460 Airsea  
Dar es Salaam.

Maritime Forwarders (T) Ltd.  
P.O. Box 4537, Phone 25871  
Telex: 41020  
Dar es Salaam.

Notco (T) Ltd.,  
P.O. Box 2295, Phone 29042  
Telex 41075  
Dar es Salaam.

Samtanus (Tanzania) Ltd  
P.O. Box 40154 Tel: 64231-2  
Dar es Salaam.  
Telex 41091

Transit Ltd.,  
P.O. Box 4997, Phone 33433  
Dar es Salaam.

Speedways Ltd.  
P.O. Box 6369, Phone 22352  
Dar es Salaam.

Universal Forwarders  
P.O. Box 2954, Phone 29122  
Dar es Salaam.

#### **COMPUTERS**

Computer Corporation of  
Tanzania Limited.  
P.O. Box 1583  
Dar es Salaam  
Tel. 30442/25070  
TElex: 41363 TZWANG  
Dar es Salaam.

Data Centre (T) Ltd.  
P.O. Box 561, Phone 25586  
Dar es Salaam.

International Computers (T) Ltd.  
P.O. Box 2569, Phone 27925/6  
Dar es Salaam.

## CONFERENCE CENTERS

Arusha International  
Conference Centre  
P.O. Box 3081, Phone 3181/3161  
Telex: 42121  
Arusha.

CCT Conference and Training Centre  
P.O. Box 372, Phone 22648  
Dodoma

TEC Conference and Training Centre  
P.O. Box 3330, Phone 50309  
Dar es Salaam.

## CONSULTING ENGINEERS

Bish International B.V.  
P.O. Box 1821, Phone 27934  
Dar es Salaam.

Carl Bro. Tanzania  
P.O. Box 21194, Phone 28353  
Dar es Salaam.

Consultants Combine Ltd.  
P.O. Box 21378, Phone 33155  
Dar es Salaam.

Cowconsult  
P.O. Box 1007, Phone 20006  
Telex: 41080  
Dar es Salaam.

Engineering System Consultants  
Member of Association of  
Consulting Engineers (T)  
P.O. Box 7822, Tel. 37103, 35915  
Dar es Salaam  
Telex: 41207

Howard Humphreys (T) Ltd.  
P.O. Box 2555, Phone 23672  
Telex: 41232  
Dar es Salaam.

Inter Consult  
P.O. Box 423, Phone 30384  
Telex: 41447  
Dar es Salaam.

Mbega Melvin  
P.O. Box 425  
Phone 3629  
Arusha.

Project Consult  
P.O. Box 206, Phone 22717  
Dar es Salaam.

Tanconsult  
P.O. Box 9411, Phone 30429  
Telex: 41669 TANDAR-TZ  
Dar es Salaam.

## CRUSHED STONES

Jandu Plumbers Ltd.  
P.O. Box 409, Phone 2456  
Telex: 42093  
Arusha.

Tanzania Sand and Quarries  
P.O. Box 3831, Phone 22125  
Dar es Salaam.

## CURIOS

Silver Curio Shop  
P.O. Box 1541, Phone 22353  
Dar es Salaam

## CHAMBER OF COMMERCE AND TRADE ASSOCIATIONS

Arusha Chamber of  
Commerce and Agriculture  
P.O. Box 141, Phone 3721  
Arusha.

Dar es Salaam Chamber of Commerce  
P.O. Box 41 Phone 23759  
Telex 41628 CHEMCO-TZ  
Dar es Salaam.

Dar es Salaam Merchants Chamber  
P.O. Box 12, Phone 22267  
Dar es Salaam.

Tanga Chamber of Commerce  
P.O. Box 311, Phone 3231  
Tanga.

Tanganyika Association of  
Chamber of Commerce  
P.O. Box 41, Phone 21893,  
Dar es Salaam.

Southern Highlands Tobacco  
Union Ltd.  
P.O. Box 76, Phone 2177  
Iringa.

Tanganyika Coffee Growers  
Association  
P.O. Box 102, Phone 2201  
Moshi.

Tanganyika Law Society  
P.O. Box 2148, Phone 21907  
Dar es Salaam.

Tanganyika Farmers  
Association Ltd.  
P.O. box 3010, Phone 3191  
Telex 42141 TFAAR-TZ  
Arusha.

Tanganyika Native Medicine  
Association  
P.O. Box 253, Phone 2795  
Iringa

Tanganyika Tea Growers  
Association  
P.O. Box 2177, Phone 22033  
Dar es Salaam.

Tanzania Association of  
Tour Operators  
P.O. Box 3173  
Tel. 3727  
Arusha.

Tanzania Drivers Association  
P.O. Box 15210, Phone 21742  
Dar es Salaam.

National Employers' Association  
P.O. Box 20791, Phone 20138  
Dar es Salaam.

## DEPARTMENTAL STORES

Alia's Supermarket  
Libya Street  
P.O. Box 2122, Tel. 35290/22173  
Dar es Salaam.

Gupta Sel Services Store Ltd.,  
Factory Area,  
P.O. Box 7233, Tel. 2161  
Telex: 42120, Arusha.

Mohans Ltd,  
India Street,  
P.O. Box 1236, Tel. 21895  
Dar es Salaam Designing

## DESIGNING

Consultancy & Technical Services  
(CATS)  
P.O. Box 4376 Tel: 28059  
DAR ES SALAAM.

## DISPENSING CHEMIST

Tropicana Pharmacy  
P.O. Box 2712 Tel: 30905  
Nkrumah St. (Opp. Kibodiya Hotel)  
DAR ES SALAAM.

## ELECTRONIC MOTORS

Pioneer Electric Machines &  
Consulting  
Co. Ltd. (PEMACO LTD)  
P.O. Box 7104, Dar es Salaam  
Tel. 35507/35368  
Telex 41527 ELEMOT-TZ  
Dar es Salaam.

A.L. Datoo Ltd.,  
P.O. Box 1101 Tel. 21559  
Morogoro Road  
Dar es Salaam.

## ELECTRICAL AND MECHANICAL ENGINEERS

B & S International As  
P.O. Box 5171, Tel. 3517-8  
Dar es Salaam. Tlx: 41256b-sint-TZ

D.M. Investment (T) Ltd.,  
P.O. Box 820, Tel. 41233  
Mwanza.  
Telex: 46124 DMINV-TZ

## ELECTRICITY

Tanzania Electric Supply Co. Ltd.,  
P.O. Box 9024, Tel. 27281  
Dar es Salaam  
Tlx: 41318 TENESC-TZ

## FILM DISTRIBUTORS

Tanzania Film Company  
P.O. Box 9341, Phone 29861  
Dar es Salaam.

## FINANCE AND INVESTMENT COMPANY

Diamond Jubilee Investment  
Trust Ltd.  
P.O. Box 115, Phone 20492  
Dar es Salaam

East African Development Bank  
P.O. Box 9401, Phone 31067  
Telex: 41175  
Dar es Salaam.

Karadha Company Ltd.,  
P.O. Box 3693, Phone 21084  
Dar es Salaam.

Tanganyika Development  
Finance Co.  
P.O. Box 2478, Phone 25091  
Telex: 41152 DMINV-TZ  
Dar es Salaam.

Tanzania Finance Co. Ltd.  
P.O. Box 2669, Phone 26271  
Dar es Salaam.

Tanzania Housing Bank  
P.O. Box 1723, Phone 31112  
Dar es Salaam.

Tanzania Investment Bank  
P.O. Box 9373, Phone 28581  
Dar es Salaam.

Tanzania Rural Development Bank  
P.O. Box 268, Phone 26511  
Dar es Salaam.  
Telex: 41643 TARDEB-TZ

National Bank of Commerce  
Box 1255, Phone 26871  
Telex: 41018/41209  
Dar es Salaam.

National Insurance Corp.  
of Tanzania  
P.O. Box 9264, Phone 265661  
Telex: 41146  
Dar es Salaam.

National Provident Fund  
P.O. Box 1322,  
Phone 24081/302663  
Telex:  
Dar es Salaam.

## FIRE APPLIANCES DEALERS

Fire Appliance Company Ltd.  
P.O. Box 1126, Phone 63698  
Dar es Salaam.

General Fire Engineers and  
Fumigators Ltd.  
P.O. Box 1332, Phone 2595  
Mwanza.

Taifa Fire Protection Services Ltd  
P.O. Box 4057, Phone 63519  
Dar es Salaam

## FLORISTS

Vayle Springs  
P.O. Box 2068, Phone 26062  
Dar es Salaam.

## GLASS WORK

Dar es Salaam Glass Works  
Bridge Street  
P.O. Box 253  
DAR ES SALAAM  
Tel. 25774 & 36499/38819  
Tlx. 41883 GLASCO.

## GENERAL MERCHANTS

A.L. Datoo Ltd.,  
P.O. Box 1101, Tel. 21559  
Dar es Salaam.

G.C. Godhani  
P.O. Box 79, Tel. 36  
Nzega.

Monek Trading Co. Ltd.,  
P.O. Box 20641, Tel. 32716/286  
Dar es Salaam Telex: 41300

## HARDWARE & BUILDING MATERIALS

Dossaji Hardware Stores Ltd.,  
P.O. Box 665, Phone 2881  
Tanga.

Mamboleo Hardware Stores  
P.O. Box 46, Phone 2733  
Mwanza.

Building hardware and  
Electrical Supplies Limited  
P.O. Box 4799, Phone 31124  
Telex: 41434 BHESCO-TZ  
Dar es Salaam.

Shabbir A. Dossaji Ltd.,  
P.O. Box 96, Tel. 2285,  
Tabora.

Tanganyika Hardware Stores  
P.O. Box 20159, Phone 21110  
Dar es Salaam

## HOTEL AND WILDLIF LODGES

## ARUSHA

Equator Hotel  
P.O. Box 3002, Phone 3127  
Arusha.

Hotel Seventy Seven Village  
P.O. Box 1184, Phone 3800  
Telex: 42055  
Arusha.

Hotel Tanzanite  
P.O. Box 3063,  
Phone 32 Usa River  
Arusha.

Lake Manyara Hotel  
P.O. Box 3100, Phone 33842-3  
Arusha  
Tlx. 42037

Momella Game Lodge  
P.O. Box 418  
Radio Call 4648 ARUSHA  
Arusha.

Motel Impala Ltd  
P.O. Box 3702  
ARUSHA  
Tel. 7394-5; 7083  
Tlx. 42132 Tours TZ

Mount Meru Hotel  
P.O. Box 877, Phone 2712  
Telex: 42065 MERUHT-TZ  
Arusha

Mount Meru Game Lodge  
P.O. Box 659, Phone Usa River 43  
Telex 42065 MERUHT-TZ  
Arusha.

Ndutu Safari Lodge  
P.O. Box 284  
Arusha.

New Arusha Hotel  
P.O. Box 88, Phone 3261-3  
Telex: 42034 CENTRE-TZ  
Arusha.

New Duluti Lodge  
P.O. Box 644, Phone 2735  
Arusha.

New Safari Hotel  
P.O. Box 303, Phone 3261  
Arusha

Ngorongoro Crater Lodge  
P.O. Box 751, Phone 33842-3  
Arusha  
Tlx. 42037

Ngorongoro Wildlife Lodge  
P.O. Box 3100, Phone 3300  
Arusha.

Ngorongoro Forest Lodge  
P.O. Box 792  
Arusha.

Seronera Wildlife Lodge  
P.O. Box 3100, Phone 33842-3  
Arusha.  
Tlx. 42037

Tarangire Safari Camp  
P.O. Box 1192, Phone 2504  
Telex: 42038 TARDNU-TZ  
Arusha.

Y.M.C.A.  
P.O. Box 658, Phone 2765  
Arusha.

#### **BUKOBA**

Coffee Tree Inn  
P.O. Box 5, Phone 412,  
Bukoba

Lake Hotel  
P.O. Box 66, Phone 237  
Bukoba.

#### **DAR ES SALAAM**

Afina Hotel Ltd.,  
P.O. Box 2040, Tel. 21414/29019  
Dar es Salaam, Telex: 41270  
REX-TX  
Kigoma.

Africana Hotel  
P.O. Box 60172, Phone 47360  
Dar es Salaam.

Bahari Beach Hotel  
P.O. Box 9312, Phone 47101  
Telex: 41185 BAHARI-TZ  
Dar es Salaam.

Gogo Hotels Ltd  
P.O. Box 21114  
Tel: 67785/68410  
Telex: 41801

Hotel Continental  
P.O. Box 2040, Phone 22481  
Dar es Salaam

Hotel Skyway  
P.O. Box 21248, Phone 27601  
Telex: 41384  
Dar es Salaam.

Hotel Mawenzi  
P.O. Box 3222, Phone 27761  
Dar es Salaam.

Kilimanjaro Hotel  
P.O. Box 2802, Phone 21281  
Telex: 41021 KILIMA-TZ  
Dar es Salaam.

Kunduchi Beach Hotel  
P.O. Box 9313, Phone 47621  
Dar es Salaam  
Tlx. 41061 TTC DAR

Motel Agip  
P.O. Box 529, Phone 23511  
Telex: MOTAGI-TZ  
Dar es Salaam

Mount Usambara Hotel Ltd  
P.O. Box 22770  
DAR ES SALAAM  
Tel. 37422-2; 36230

New Africa Hotel  
P.O. Box 9341, Phone 29611  
Telex: 41061 TTC DAR  
Dar es Salaam.

Embassy Hotel  
P.O. Box 3152, Phone 30006  
Telex: 41570  
Dar es Salaam

Oyster Bay Hotel  
P.O. Box 2261, Phone 668631  
Dar es Salaam.

Palm Beach Hotel  
P.O. Box 1520, Phone 28891  
Dar es Salaam

Silversands Hotel  
P.O. Box 20318, Phone 47231  
Dar es Salaam.

Sea View Hotel  
P.O. Box 542, Phone 22114  
Dar es Salaam.

Twiga Hotel  
P.O. Box 1194, Phone 22561  
Telex: 41658 TWGHTL-TZ  
Dar es Salaam.

Stiegler's Gorge Safari Camp Ltd.  
P.O. Box 5350  
Phone 31957/32671  
Telex: 41178  
Dar es Salaam.

## DODOMA

Dodoma Inn  
P.O. Box 411, Phone 23204  
Dodoma.

Dodoma Hotel  
P.O. Box 239, Phone 21767  
Dodoma,

## IRINGA

Iringa Railway Hotel  
P.O. Box 230, Phone 2039/2794,  
Iringa.

White Horse Inn,  
P.O. Box 48, Phone 30,  
Iringa.

## KIGOMA

Kigoma Hotel  
P.O. Box 18, Phone 203,  
Kigoma.

Kigoma Railway Hotel  
P/Bag Phone 203,  
Kigoma.

## LUSHOTO

Lawns' Hotel  
P.O. Box 33, Phone 55  
Lushoto.

Oaklands Hotel  
P.O. Box 41,  
Lushoto

## MBEYA

Mbeya Hotel  
P.O. Box 80 Phone 2048,  
Mbeya.

## MOROGORO

Acropol Hotel  
P.O. Box 78, Phone 2054,  
Morogoro

Mikumi Wildlife Camp  
P.O. Box 84, Radio Call Dar 6007,  
Morogoro.

Mikumi Wildlife Lodge  
P.O. Box 84, Radio Call Dar 6007,  
Morogoro.

Mikumi Wildlife Camp  
P.O. Box 605,  
Morogoro.

Morogoro Hotel  
P.O. Box 1144, Tel 8270-3  
Morogoro. Telex: MOHOL-TZ

New Savoy Hotel  
P.O. Box 35 Phone 2345  
Morogoro.

## MOSHI

Coffee Tree Hostery,  
P.O. Box 484, Phone 2787,  
Moshi.

Moshi Hotel  
P.O. Box 1819, Phone 3071/72  
Moshi.

Y.M.C.A.,  
P.O. Box 865, Phone 2362  
Moshi.

## MTWARA

New Beach Hotel  
P.O. Box 537, Phone 2450,  
Mtwara.

Southern Cross Hotel  
P.O. Box 182,  
Mtwara.

## MUSOMA

Musoma Hotel  
P.O. Box 282, Phone 176,  
Musoma.

## MWANZA

Hotel Deluxe,  
P.O. Box 1471, Phone 2411  
Mwanza.

Jafferries Hotel  
P.O. Box 647, Phone 2420  
Mwanza.

Lake Hotel  
P.O. Box 910, Phone 2062,  
Mwanza.

New Mwanza Hotel  
P.O. Box 25, Phone 3031,  
Mwanza Telex: 46284 NEWMZA-

## TABORA

Tabora Hotel  
P.O. Box 147, Phone 2177,  
Tabora.

## TANGA

Hotel New Era Bombo  
P.O. Box 1430  
Tanga  
Tel. 3167

Mkonge Hotel  
P.O. Box 1544, Phone 41160,  
Telex: 45020 TANGO-TZ  
Tanga.

Palm Court Hotel  
P.O. Box 783, Phone 3162,  
Tanga.

Planters Hotel  
P.O. Box 242, Phone 2071,  
Tanga.

Sea View Hotel  
P.O. Box 249, Phone 2041,  
Tanga.

Splendid Hotel  
P.O. Box 397, Phone 2031  
Tanga.

Tanga Hotel  
P.O. Box 625, Phone 2081  
Tanga.

## ZANZIBAR

Bwawani Hotel  
P.O. Box 670,  
Zanzibar  
Telex No. 57157 BWANI-TZ  
Tel. (054) 30200

## LADIES HAIR-STYLISTS

Beauty Clinic  
P.O. Box 2278, Phone 23831,  
DAR ES SALAAM.

Beauty Parlour Hair-Stylist  
and Beautician  
P.O. Box 20976, Phone 29128,  
DAR ES SALAAM

Chic Salon  
Hair Stylist & Beautician  
Kilimanjaro Hotel  
P.O. Box 9574  
DAR ES SALAAM  
Tel: 21281-8 Ext. 833

## INDUSTRIAL CONSULTANTS

Alorfield (T) Ltd.  
P.O. Box 457, Phone 20098  
Telex  
DAR ES SALAAM

Industrial and General  
Services Ltd.  
P.O. Box 3470,  
Phone 32230/20055  
Telex 41294 INDGEN-TZ  
DAR ES SALAAM

## INSURANCE AGENCIES

Atlas Assurance Co. Ltd.  
P.O. Box 522, Phone 2021  
MTWARA

Burhani Insurance Agency  
P.O. Box 31, Phone 2727  
TANGA.

Business Efficiency Ltd.  
P.O. Box 2992, Phone 20138 25345  
DAR ES SALAAM  
Telex 41474

Puri, B.R. & Co.  
P.O. Box 1047, Phone 23065  
DAR ES SALAAM.

Ndege, C.B.  
P.O. Box 1334, Phone 2106,  
MWANZA.

Tajack Insurances Ltd.  
P.O. Box 21373, Phone 29660  
DAR ES SALAAM

Lenguyans Insurance Agency  
P.O. Box 518, Phone 2736  
Arusha Road,  
MOSHI.

## MOTOR DEALERS

Cooper Motor Corporation (T) Ltd  
P.O. Box 1852, Tel.  
Dar es Salaam Telex: 41009  
CMCDAR-TZ

Leyland Albion (Tanzania) Ltd.,  
P.O. Box 2388, Tel.  
Dar es Salaam Telex: 41100  
LEYLANDB-TZ

State Motor Corporation  
P.O. Box 1307, Tel. 28794-7  
Dar es Salaam. Telex: 41152

## MANAGEMENT CONSULTANTS

Advanced Commercial Institute  
P.O. Box 3462 Tel. 28579/35347  
Telex: 41427. Dar es Salaam

Hotel and Tours Management Ltd.  
P.O. Box 2478, Phone 31957  
Telex 41178 BUTREK-TZ  
DAR ES SALAAM

Industrial Management  
Services Ltd.  
P.O. Box 21011, Phone 31455  
Telex 41417 IMS-TZ  
DAR ES SALAAM.

Industrial Promotion Services Ltd.,  
P.O. Box 9241 Tel. 24334  
Dar es Salaam.

IPP  
P.O. Box 163, Tel. 37012/35585,  
Dar es Salaam. Telex: 41548

J.V. Projects and Management Ltd  
P.O. Box 4162, Phone 31075  
Telex. 41336 JVCTY-TZ  
DAR ES SALAAM

Kaka Advisory Services Ltd.,  
P.O. Box 997, Tel. 31789,  
Dar es Salaam. Telex: 41707  
KAKA-TZ

M.K. Consultants  
P.O. Box 5612, Phone 26117  
Telex. 41424  
DAR ES SALAAM

National Institute for Productivity  
P.O. Box 2021, Phone 29361  
DAR ES SALAAM.

Sumaria Holdings Ltd  
P.O. Box 3016, Tel. 36580  
DAR ES SALAAM  
Telex: 41460 Airsea

Tanzania Industrial Studies  
and Consulting Organization  
P.O. Box 2650, Phone 31421,  
Telex 41182  
DAR ES SALAAM.

## MAGAZINE

Tanzania Travel News  
P.O. Box 70051 Phone 20055  
Telex. 41427  
DAR ES SALAAM.

## NEWS AGENCY

Tanzania News Agency  
P.O. Box 4755, Tel. 29311 & 38751  
Dar es Salaam, Telex: 41080, 41144  
& 41147 SHIHATA-TZ

## NEWS PAPERS

Business Times  
P.O. Box 71439  
DAR ES SALAAM  
Tel: 34040

Daily/Sunday News  
P.O. Box 9033, Phone 29881  
Telex 41071 NEWSTA-TZ  
Dar es Salaam.

Uhuru/Mzalendo  
P.O. Box 9221, Phone 64341  
Telex 41239 HABARI-TZ  
DAR ES SALAAM.

Kiongozi  
P.O. Bo 9400, Phone 29505  
DAR ES SALAAM.

Lengo Newspaper  
P.O. Box 9290, Phone 25825  
Dar es Salaam.

Mfanyakazi Newspaper  
P.O. Box 25039, Phone 20321  
DAR ES SALAAM.

## OFFICE EQUIPMENT SUPPLIERS

Step In Limited  
P.O. Box 58, Tel. 28040/35658  
36080  
Samora Avenue  
Dar es Salaam.

Tanzania Stationers Ltd.,  
P.O. Box 3255, Tel. 22348  
Dar es Salaam.

## PHOTOCOPY

Consultancy & Technical Services Ltd  
P.O. Box 4376, Tel. 28059  
DAR ES SALAAM.

## PLANNING CONSULTANTS

Planning & Valuation Consultants  
International  
P.O. Box 22767, Phone 30312  
DAR ES SALAAM.

## PRINTERS

Africa Printers Ltd.,  
Libya Street  
P.O. Box 20088, Tel. 28061/29461  
Dar es Salaam.

Hassan Printers  
P.O. Box 2108 Tel. 26502 & 25053  
Samora Avenue  
Dar es Salaam.

Equator Publishing Agency Ltd.,  
P.O. Box 1081, Tel. 2400  
Morogoro.

Tanzania Printers Ltd  
P.O. Box 451, Tel. 21342; 25857  
Dar es Salaam

## PUBLIC LIBRARIES

British Council  
P.O. Box 9100, Phone 22726  
Dar es Salaam.

Tanzania Library Services  
P.O. Box 9283, Phone 26121  
DAR ES SALAAM.

United States International  
Communication Agency  
P.O. Box 9130, Phone 26611  
Telex. 41591 USAID-TZ  
DAR ES SALAAM

## RAILWAYS TRANSPORT

Tanzania Railways Corporation  
P.O. Box 408, Tel. 26241  
Dar es Salaam  
Tlx: 41308

Tanzania Zambia Railway Authority  
P.O. Box 2834 Tel. 64191  
Dar es Salaam.  
Telex: 41059 TAZARA TZ.

## SECRETARIAL SERVICES

City Secretarial Services  
P.O. Box 21068, Phone 22852  
DAR ES SALAAM.

Dar es Salaam Secretarial Bureau  
P.O. Box 2524, Phone 22852  
DAR ES SALAAM.

International Secretarial Services  
P.O. Box 2475, Tel. 20085  
Dar es Salaam. Telex: 41528

Management at Secretarial  
Services  
P.O. Box 1658, Phone 30966  
DAR ES SALAAM.

Venus Secretarial Services  
P.O. Box 3300, Phone 25072  
DAR ES SALAAM.

## SHIPPING AGENTS

National Shipping Agencies Co. Ltd.,  
P.O. Box 9082, Phone 27241/8  
Telex 41235/41323  
DAR ES SALAAM.

Tanzania Coastal Shipping Line Ltd.  
P.O. Box 9461, Phone 26192  
Telex 41124 TACOSH-TZ  
DAR ES SALAAM.

Zanzibar Shipping & Agencies Corp.  
P.O. Box 80, Tel. 30300-3, 32578  
Telex. 47267 SHIPCO-TZ  
Zanzibar.

## SURVEYORS AND VALUERS

Martini Heymann and Company  
(T) Ltd.  
P.O. Box 9333, Phone 25304  
DAR ES SALAAM.

Planning & Valuation Consultants  
International  
P.O. Box 22767, Phone 30312  
DAR ES SALAAM.

Webb, Uronu and Partners  
P.O. Box 3493, Phone 32456,  
Telex 41383 QUANTS-TZ  
DAR ES SALAAM.

## STATIONERS

Africa Printers Ltd.,  
Libya Street  
P.O. Box 20088, Tel. 20061; 2946  
Dar es Salaam.

Hassan Printers  
P.O. Box 2108, Tel. 26502, 25053  
Samora Avenue  
Dar es Salaam.

Step Limited  
P.O. Box 58, Tel. 28040, 3565  
& 36080  
Dar es Salaam.

Tanzania Stationers Ltd.,  
P.O. Box 3255, Tel. 22348  
Dar es Salaam.

## TAILORS

Our Tailor Ltd  
Libya Street  
P.O. Box 20915  
DAR ES SALAAM  
Tel. 23667; 35916

## TOUR OPERATORS

Bushtrekker Safaris  
P.O. Box 5350, Tel. 31957,  
Dar es Salaam  
Tel: 41178

Big Game Safaris Ltd  
P.O. Box 7553  
ARUSHA  
Tel. (057) 66100; 318 Ext. 1111  
Tlx. 42148 AMIARU TZ

Bushtrekker Safaris  
P.O. Box 5350, Tel. 31957  
Dar es Salaam  
Telex: 41178

Coopers and Kearsley Travel  
(T) Ltd.  
P.O. Box 142, Phone 2001  
Telex 42126CK-TVL-TZ  
Arusha.

Evergreen Cabs Limited,  
P.O. Box 1476, Phone 29237,  
Telex 41180,  
Dar es Salaam.

Executive Travel Service Ltd.,  
P.O. Box 6162,  
ARUSHA.  
Tel. 7199,  
Tlx: 42058 SIDAI.

Flycatcher Safaris,  
P.O. Box 591,  
ARUSHA.

Jeff's Tours & Safaris Co. Ltd.,  
P.O. Box 1260,  
ARUSHA.  
Tel: 6980,  
Tlx:42103 AFTA TZ.

Latolya Tours & Safaris Ltd.,  
P.O. Box 7319 Tel.,  
Arusha Telex: 41224 LAITOR-TZ

Lion's Safari International,  
P.O. Box 999,  
ARUSHA.  
Tel: (057) 6422; 3181 Ext. 1358,  
Tlx: 42219 LIONS.

Mountain Club of Tanzania,  
P.O. Box 66,  
Moshi.

Safaris Tours Africa Ltd.,  
P.O. Box 1207, Tel.3609,  
Arusha.

Savana Tours Ltd.,  
P.O. Box 20517, Phone 21281,  
Telex 41652 SAUTUR-TZ.  
Dar es Salaam.

Shah Tours & Travels Ltd.,  
P.O. Box 1821,  
Moshi  
Tel: (055) 2370,  
Tlx: 43029 AFOS-TZ.

Simba Safaris,  
P.O. Box 1207, Phone 3609,  
Telex 42095 SSTOUR-TZ.,  
Arusha.

State Travel Services,  
P.O. Box 1369, Phone 3300,  
Telex 42138,  
Arusha.

Takims Agencies Ltd.,  
P.O. Box 20350, Phone 23394,  
Telex 41351 TAKIMS-TZ.,  
Dar es Salaam.

Ranger Safaris Ltd.,  
P.O. Box 9 Tel. 3023, 3074,  
Arusha. Telex: 42109.KPAINT.

Tanzania Tours Ltd.,  
P.O. Box 1369, Tel.,  
Arusha Telex:42138 Travel-1.

Twiga Tours and Safaris,  
P.O. Box 927, Phone 2241,  
Arusha.

Universal Tours Ltd.,  
P.O. Box 1264, Phone 3126,  
Arusha.

Walji's Travel Bureau Ltd.,  
P.O. Box 434, Phone 22076/7,  
Telex: 41180,  
Dar es Salaam.

White Cabs Limited,  
P.O. Box 2107,  
Phone 23078/33450,  
Telex: 41393,  
Dar es Salaam.

Shah Tours & Travel Ltd.  
P.O. Box 1821  
MOSHI  
Tel. (055) 2370  
Tlx. 43029 AFOS TZ

Idersun Safaris & Tours  
Tanzania Ltd  
Box 930  
Arusha  
Tel. 3880; 6471  
Telex. 42126

## TRANSPORT AND HAULAGE

Ahmed Nathoo,  
P.O. Box 495, Phone 2573,  
Moshi.

Arusha Transport Agency Ltd.,  
P.O. Box 132, Phone 2025,  
Arusha.

Chanan Singh Phull,  
P.O. Box 462, Phone 2471,  
Arusha.

Coast Regional Transport Co-op.  
Society Ltd.,  
P.O. Box 15529, Phone 30488,  
Dar es Salaam.

Biashara Transport Co. Ltd.,  
P.O. Box 1561, Phone 48254,  
Dar es Salaam.

Dar es Salaam & District,  
Transporting Co.,  
P.O. Box 20054, Phone 63575,  
Telex  
Dar es Salaam.

Kampuni ya Uchukuzi Ruvuma,  
P.O. Box 385, Phone 499,  
Songea.

Kampuni ya Uchukuzi Mtwara,  
P.O. Box 562, Phone 2322,  
Telex 56298,  
Mtwara.

Kampuni ya Uchukuzi Mwanza,  
P.O. Box 128, Phone 2328,  
Mwanza.

Kampuni ya Uchukuzi Mwanza,  
P.O. Box 2149, Phone 40126,  
Telex 46287 KAUMA-TZ  
Mwanza.

Kampuni ya Uchukuzi Tabora,  
P.O. Box 128, Phone 2328,  
Telex.47272 KAUTA-TZ.,  
Tabora.

Kampuni ya Uchukuzi Dodoma,  
P.O. Box 271, Phone 21611,  
Telex 53340 AKUDO-TZ.,  
Dodoma.

Kassam Transport and Garage,  
P.O. Box 40045, Phone 64877,  
Dar es Salaam.

Kherram Transport,  
P.O. Box 135, Phone 2036,  
Arusha.

Northern Province Roadways  
Ltd.,  
P.O. Box 290, Phone 3721,  
Arusha.

Usafirishaji Mikoani Union Ltd.,  
P.O. Box 20025, Phone 21810,  
Telex  
Dar es Salaam.

#### TRAVEL AGENTS

Agence Maritime International,  
(A.M.I.)  
Travel Bureau,  
P.O. Box 9041, Phone 27781/3  
Telex 41008/41229  
Dar es Salaam.

Cooper and Kearsley Travel Ltd.,  
P.O. Box 142, Phone 3421,  
Telex 42126 CK-TVL TZ  
Arusha.

Fourways Travel Services,  
P.O. Box 2926, Phone 22378,  
Telex  
Dar es Salaam.

Kearsley J.W. (T) Ltd.,  
P.O. Box 801,  
Telex 41014 KERSLY TZ  
Dar es Salaam.

Kolenveld Travel Agency,  
P.O. Box 456, Phone 22017,  
Dar es Salaam.

State Travel Services Ltd.  
P.O. Box 1396,  
Phone 3300/3113/4  
Telex 42138  
Arusha.

Walij's Travel Bureau Ltd.  
P.O. Box 434,  
Phone 22076/7, 25628  
Telex 41180  
Dar es Salaam.

Salama Travel Agency  
P.O. Box 5182, Phone 30565  
Dar es Salaam.

Salama Travel Agency  
P.O. Box 5182, Phone 30665  
Dar es Salaam.

#### TOYS GIFT GOODS

Smiles Gift Centre Ltd.  
P.O. Box 6672, Tel. 34567  
Dar es Salaam.

Text Book Centre Ltd.,  
Opposite Telephone House  
Zanaki/India Street  
P.O. Box 2211, Tel. 30620  
Dar es Salaam.

Toffy'a Gift Shop Limited  
Kaluta St  
P.O. Box 6572 Tel. 30620  
Dar es Salaam.

#### TYPESETTING

Consultancy & Technical Services  
Ltd.  
P.O. Box 4376 Tel: 28059  
Dar es Salaam.

#### WAREHOUSEMEN

Express Tanzania Ltd.,  
P.O. Box 884, Tel. 22403,  
Dar es Salaam. Telex: 41041

Jashbhai P. Patel and Co.  
P.O. Box 252, Phone 27991  
Telex 41460 Airsea  
Dar es Salaam.

Warehousing and Forwarding Co.  
of Tanzania Limited  
P.O. Box 3057, Phone 21601  
Dar es Salaam.

## Appendix J

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