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The Investor Roadmap of Tanzania

Final Report

U.S. Agency for International Development

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Acronyms and Abbreviations

BET	Board of External Trade
BoT	Bank of Tanzania
C&F	Cost and Freight
CBT	Cashewnut Board of Tanzania
CCM	Chama Cha Mapinduzi
CDF	Cashewnut Development Fund
CIDF	Cashewnut Industry Development Fund
CTLA	Central Transport Licensing Authority
DCA	Directorate of Civil Aviation
EEZ	Exclusive Economic Zone
EIA	Environmental Impact Assessment
GDP	Gross Domestic Product
GoT	Government of Tanzania
GRT	Gross Registered Tonnage
IDF	Import Declaration Form
ILB	Industrial Licensing Board
IPC	Investment Promotion Centre
IT	Income Tax
kgs	kilograms
MTOW	Maximum Takeoff Weight
NASACO	National Shipping Agencies Company
NEMC	National Environment Management Council
NIC	National Insurance Corporation
NPF	National Provident Fund
NUWA	National Urban Water Authority
P.A.Y.E.	Pay As You Earn
PSI	Pre-Shipment Inspection
RC	Remission Certificate
RDC	Registered Dealer Certificate
SGS	Societe Generale de Survillance
TAFFA	Tanzania Association of Freight Forwarders
TANESCO	Tanzania Electric Supply Company
TBS	Tanzania Bureau of Standards
TCC	Tanzania Communications Commission
TCFB	Tanzania Central Freight Bureau
TCLSB	Tanzania Cotton Lint and Seed Board
TFN	Tax Form Number
THA	Tanzania Harbours Authority
TPTC	Tanzania Posts and Telecommunications Corporation
TRA	Tanzania Revenue Authority
TSG	The Services Group
Tsh	Tanzania Shilling
TTA	Tanzania Tea Authority

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Acronyms And Abbreviations (Continued)

TTCL	Tanzania Telecommunications Company Limited
USAID	United States Agency for International Development
VAT	Value Added Tax
VETA	Vocational Education and Training Assessment

Currency Exchange Rates

Tsh 580 = US$ 1.00
US$ 1.00 = Tsh 580

EXECUTIVE SUMMARY

Background

This report, entitled the "Investor Roadmap," addresses procedural and administrative barriers to investment in Tanzania. This focus is appropriate at the current time given the major reforms that the government has undertaken to improve the overall investment climate. The effect of these reforms, however, has been diminished by the perseverance of second-tier administrative constraints on investment. As documented by this report, these second-tier constraints can be found throughout the complex regulatory structure governing the private sector.

The Roadmap study outlines the steps required for each agency involved in business start-up. The requirements, fees and expected delays are highlighted. The overall process is summarized in **Figure X-1**. **Figure X-2** compares Tanzania's performance with other countries. In addition, the report identifies existing bottlenecks and makes recommendations based on how other countries have dealt with similar issues.

The exercise has two primary objectives. First, by detailing all the steps on paper, the report will make the investment environment more transparent to new businesses. Second, the report provides a solid foundation for understanding the existing bottlenecks and acts as an important first step in bringing about improvements in the bureaucracy.

The Roadmap exercise is being done in cooperation with the Investment Promotion Centre (IPC) with funding from the United States Agency for International Development (USAID). The report was prepared by The Services Group (TSG) under contract to Coopers & Lybrand and funded under the Private Enterprise Development Support Project.

Bureaucratic Constraints

High Opportunity Costs. In conducting the research for the Roadmap, the difficulties faced by investors in setting up a business were experienced first-hand. The absence of up-to-date phone directories and working phones means that appointments are difficult to obtain. As a result, an investor frequently needs to physically visit agencies to get appointments. Offices for many of the agencies are hard to find, particularly for foreign investors; non-functioning lifts sometimes require investors to climb several flights of stairs. Frequently, there is only one official qualified or designated to deal with business start-up issues; this person is often out of the office or on safari. More often than not, the secretary is unaware of the boss' schedule and unable to set up a more appropriate time for a meeting.

Even when appointments have been pre-arranged, government officials commonly do not appear for meetings. Similarly frustrating is the fact that forms are often not available. The

result of all this is that investors commonly need to make three to four trips to get the information and forms that are required from each agency. In effect, Figure X-1 should have 3-4 times more steps to more accurately reflect the delays faced by investors.

Overall, there are huge opportunity costs that investors face in establishing their businesses. Excessive amounts of time must be spent locating appropriate institutions and individuals, getting appointments, and waiting to see civil servants.

Land Availability and Registration. The biggest problem faced by investors is obtaining land. Unlike many countries, Tanzania offers no industrial estate with buildings and utilities available for rapid start-up. This situation is exacerbated by the fact that there is little industrial zoned land with infrastructure available in the Dar es Salaam metropolitan area from the government; industrial zoned land which is available from the Ministry of Lands or Dar es Salaam City Commission requires expensive and long installation delays for infrastructure. In addition, virtually all industrial zoned land in the area requires negotiation with villagers, which adds four to six months in delays.

If land is to be obtained from the government, a delay of two to four months should be expected before receiving a letter of offer. Obtaining a Certificate of Occupancy and having it registered with the Ministry of Lands can take another three to twelve months. Numerous Tanzanians have noted that these delays occur even when pay-offs are made. Several Tanzanians reported waiting two to six years without receiving Certificates of Occupancy or formal registration; many Tanzanians appear willing to construct buildings without these documents. It should be noted, however, that few foreign investors would be willing to proceed without these documents.

The situation is not much better in other parts of the country. Councils regularly meet only twice a year because of the shortage of funds available for sitting fees. Those outside Dar es Salaam are also inconvenienced by the fact that nationwide, every survey must be approved by the Ministry's Director of Surveys and every land transfer must be signed by the Commissioner of Lands.

Building Permits. Technically, applications for building permits can only be submitted once the property holder has a Certificate of Occupancy. In reality, this requirement is often ignored or waived and most Tanzanians will begin construction with a Letter of Offer; again, foreign investors are generally uncomfortable beginning construction in that situation. Delays associated with the Building Permit process vary widely with reports ranging from one to six months for approval. The lack of transportation at the Dar es Salaam City Commission means that investors are required to shuttle city employees to the site for preliminary inspection (as well as the nine inspections required during the construction process).

Utilities. Delays in obtaining utility hook-ups are strongly correlated to one's willingness to pay bribes. For example, a few individuals and companies who refused to make pay-offs to TTCL officials experienced delays of 18 to 24 months before receiving service. In contrast, other investors noted that US$ 100 had accelerated hook-up delays to as little as one month.

There is currently a backlog of approximately 50,000 applicants within the Dar metropolitan area for phone installation. Some of these applicants have been waiting for service for more than three years. The high demand for phone lines is a bit surprising given the poor service levels. The TTCL claims a 45 percent call completion ratio in Dar es Salaam City Centre which seems high to most individuals who work in that area. Moreover, several individuals noted that their phones were operational only sporadically -- some for as little as two weeks in the past two years.

The water supply is an increasingly difficult problem in Dar es Salaam, particularly in the southern portion of the city. This area -- which is home to a large industrial area -- regularly has water only six hours per day. The daily demand for water in Dar es Salaam is 90 million gallons while supply is, at best -- when everything is functioning -- only 60 million gallons. Given the city's rapidly expanding population, this problem is likely to get worse before it gets better.

Work Permits. For foreign companies, obtaining work permits is a difficult and non-transparent process. Even well-known international companies often face long delays in obtaining work permits for foreign employees. Delays generally range from two to six months and pay-offs required can be high; one businessperson was forced to pay US$ 5,000 just to obtain a work permit within six months.

Import Clearance. The import clearance process in Tanzania is one of the most complicated in Africa. Altogether there are more than 20 steps and eight organizations involved in clearing imported goods. Typically, five to ten pay-offs are required for the processing of each shipment. Due to the high demand for faster services, priority often is given to the highest bidder. This is particularly true for the movement of containers by the THA, and is exacerbated by the lack of adequate port equipment.

Average delays in the process range from 7 to 14 days although delays of as high as 83 and 91 days were reported. This compares to the international benchmark of Singapore where the import clearance process is 15 minutes. Several other countries in the region, such as Mauritius, Namibia, and South Africa, clear containers in one to two days.

Operational Requirements. The bureaucratic constraints hampering private sector development do not end once firms are legally established. In all, a firm in Dar es Salaam could expect to submit at least 89 separate filings per year. This figure does not include any import/export documentation, repatriation of funds, or sectoral forms. This compares to 21 forms in Ghana, 29 in Namibia, and 48 in Uganda. The situation can be even worse depending on the sector. A bank in Tanzania can be expected to submit 285 filings a year while a hotel would be required to submit 454 separate filings. Clearly, red tape affects businesses in Tanzania on an on-going basis.

Other Areas of Difficulty. Several other problem areas emerged during research for the Roadmap study. These include the following:

- The Forestry Department gives its "License to Fell Trees" for periods of one to three months only. In contrast, most countries give concessions of two to three years; Tanzanian law makes provision for granting similar concessions but in reality, they have not been issued. The current situation exposes investors to higher levels of bureaucracy and potentially more frequent pay-offs. Moreover, it should be noted that all trees in Tanzania belong to the government, so no replanting is done by the private sector.

- Duty Drawback programs can be an important means of encouraging non-traditional exports. However, Tanzania's Duty Drawback program is largely non-functioning due to inadequate budgeting. Only eleven companies even bother to apply for the rebates because of the long delays in receiving rebates; some exporters are still owed rebates from the 1993/94 budget year.

- Despite the liberalization of crop prices, the agricultural marketing boards are still in existence and levying relatively high cesses on traditional exports. According to private sector officials, the agricultural marketing boards are ineffective in stimulating exports, improving quality control, or conducting research for the future development of the products.

- In spite of the low minimum wage rates, current labor policies restrict the growth of full-time employment opportunities. In the building industry, for example, approximately 90 percent of all work is done by contract labor. Employers perceive that productivity levels decrease dramatically once employees are hired full-time. This is because the existing labor policies make it almost impossible to terminate unproductive workers, including those who show up drunk to work or who steal. In addition, the low minimum wage rates are counterbalanced by relatively high statutory fringe benefits such as rent and transport allowances, a high number of annual leave days and holidays, as well as several taxes payable on full-time employees such as the National Provident Fund, Vocational Education and Training Assessment (VETA), and housing levy. As a result, many employers prefer to use casual labor instead of providing full-time employment. In this way, the government's good intentions have translated into higher unemployment.

- In areas outside Dar es Salaam, the procedural constraints faced by the private sector are especially daunting. For example, although the Mwanza municipality and the Mwanza Regional Commission are authorized to grant second and third schedule business licenses, their decisions can be overridden at any time by national ministries based in Dar es Salaam. A recurrent theme heard by the consultants in meetings with the Mwanza private sector was the need to decentralize or regionalize business registration and licensing functions. A particularly illustrative example is the following: it costs a Dar-based business person Tsh 5,000 to Tsh 10,000 to register a business partnership. After including the cost for a trip to Dar es Salaam and hotel accommodations, it costs a Mwanza-based business approximately Tsh 50,000 for the same type of registration.

- There is much talk in Tanzania about the lack of long- and even medium-term finance. But existing law states that banks cannot take control of collateralized property in case of default. This legal provision has been upheld by Tanzanian courts. Until this law is

changed, there is little hope for banks in Tanzania to expand beyond their short-term international trade financing.

On top of these factors is the overall instability of the investment climate. Three examples well illustrate the non-predictability of the Tanzanian business climate. First, the 100 percent retroactive electricity rate increases imposed by TANESCO in 1993. A second example is the instability of tariffs regarding raw materials over the past few years. The third example is the removal of the IPC incentives -- without grandfathering them to already approved investments -- within the 1994/95 Budget. The result of this instability has been an erosion in the confidence level of investors in the Tanzanian business climate.

Further Evidence Of Problem

The effect of all of these problems can be seen in various ways. The most obvious is in the reduced investment levels. The number of applications received by the Investment Promotion Centre dropped from a high of 365 in 1991 to only 123 in 1995. The decrease in investment inquiries has been even more precipitous, dropping from 100-200 a month to only 20 a month now.

A second illustration of the difficulty of the investment environment can be seen in the relatively small percentage of 100 percent foreign investment projects. Less than 16 percent of approved projects are 100 percent foreign owned while more than 37 percent are joint ventures. A higher level of joint ventures as compared to 100 percent foreign-owned projects is typically indicative of a difficult bureaucracy as foreign investors are unwilling to proceed without a local partner who can better manage the maze of bureaucracy.

The effect of the regulatory and policy environment can be seen in current business operations. It is extremely difficult for businesses -- particularly manufacturing operations -- to survive in the current investment climate. Firms that are doing well are largely restricted to trading (and some resource-based) activities; trading activities face fewer start-up barriers and offer much quicker returns.

A final illustration of the problem is the dynamism of the informal sector vis-à-vis the formal sector. It has been estimated by some economists that the Tanzanian GDP is double official estimates due to the strength of the informal sector. One of the primary reasons for the growth of the informal sector is because informal entrepreneurs can avoid many of the bureaucratic and regulatory constraints, as well as the high taxes, faced by formal sector firms.

Conclusion

Of the four countries where the Roadmap exercise has been undertaken, Tanzania is the most difficult in which to establish a business. We estimate that the average delay to commence operations in Tanzania is 18 to 36 months. This compares to the 6 to 12 months in Namibia and the 12 to 24 month delays in Ghana and Uganda.

The start-up process is more ambiguous and less transparent in Tanzania. An investor comes into contact with more agencies and more steps -- each of which represents another individual "fiefdom" or "toll booth". Virtually everything appears to be negotiable.

At the same time, taxes are so numerous and so complex that businesses are forced to resort to illegal actions. Officials at one prominent business organization estimate that 80 percent of all businesses must cheat to survive -- as tax liabilities can represent as much as 60 percent of gross revenue.

The combination of the ambiguous environment and high taxes creates a hothouse for corruption. Business people need to pay bribes to survive and remain competitive. Not surprisingly, civil servants perceive business people as corrupt, which leads them to erect more controls and more stringent screening processes, resulting in even longer start-up delays. In reaction, businesses resort to bribes to accelerate the process. As a result, a vicious circle of increasing delays and corruption is created.

While the current regulatory environment is difficult for medium- and large-scale formal sector firms, it is largely inappropriate and irrelevant to micro- and small-scale informal businesses. Given the complexity of the procedures, the number of agencies, the costs, and the concentration of approvals obtainable only in Dar es Salaam, it is virtually impossible for small businesses -- particularly those outside Dar es Salaam -- to operate legally. And if the start-up process is difficult for sophisticated large-scale firms, imagine how it appears to unsophisticated, semi-literate, rural entrepreneurs. Consequently, the current environment encourages businesses to remain small, informal, and operating outside many of the constraints currently faced by larger, more visible operations.

The result of all this is that the informal sector will continue to grow at the expense of the formal sector. From the government's perspective this is a critical problem as the formal sector enterprises account for a large share of government revenue. As the informal sector continues to expand, and the formal sector continues to contract, there is the danger of burdening larger firms with even higher taxes and tighter controls to meet budgetary needs. This will just serve to hasten the informalization of the economy.

Recommendations

For the government as a whole, it is important that the bureaucratic environment be eased for investors. Experience elsewhere has shown that this cannot be accomplished without strong support from senior levels in government. Ghana has addressed similar issues through the creation of a high level public and private sector committee which regularly meets technocrats to streamline and accelerate procedures. This committee has been given a strong mandate to bring about reform and has done so through the establishment of goals for each agency to achieve and be accountable for. The Government of Tanzania should consider taking a similar approach.

Other key recommendations include:

- there is a clear need to further simplify and lower taxes. The myriad taxes imposed in Tanzania make it difficult for domestic manufacturers to remain competitive with imports, and nearly impossible to compete on export markets.

- the Investment Act needs to be revised as the current incentives and structure of the IPC are largely ineffective.

- the creation of export incentives should be considered. At minimum, there is a need to fully fund the duty drawback system to encourage the development of non-traditional exports.

- the issuance of residence permits should be simplified through the establishment of positive and negative lists.

- the establishment of industrial estates can serve as a short- to medium-term solution to address constraints related to land access, building permits, and utility hook-up.

- a law allowing banks to foreclose on defaulted loans needs to be established to allow banks to consider loans beyond short-term horizons.

- labor policies need to be made more flexible to allow employers to dismiss unproductive workers and to stimulate productivity.

- given the current attention being focused on the National Provident Fund, the GoT should consider privatizing social security. The current proposal is short-sighted and unsustainable, particularly when compared to privatized social security programs in Latin America.

- the import process needs to be simplified and accelerated through increased coordination of the various agencies, establishment of a "green channel" and random inspection system, and privatization of port handling facilities.

There are other important implications for the IPC beyond the issue of incentives. To date, the IPC has largely focused its efforts on the screening and approval of applications. In contrast, little attention has been given to investor facilitation despite the clear need for the IPC to play this "hand-holding" role. In a constrained policy and regulatory environment such as Tanzania's, the most important function the IPC can undertake is in investment facilitation. While filling this function, the IPC must assume a prominent role in championing an improved policy and regulatory environment for investors. To undertake these roles, the IPC will need a greater level of autonomy in its operations. Toward that end, the proposed new Investment Act should play a crucial role.

FIGURE X-1: OVERALL FLOWCHART FOR A FOREIGN MANUFACTURING FIRM

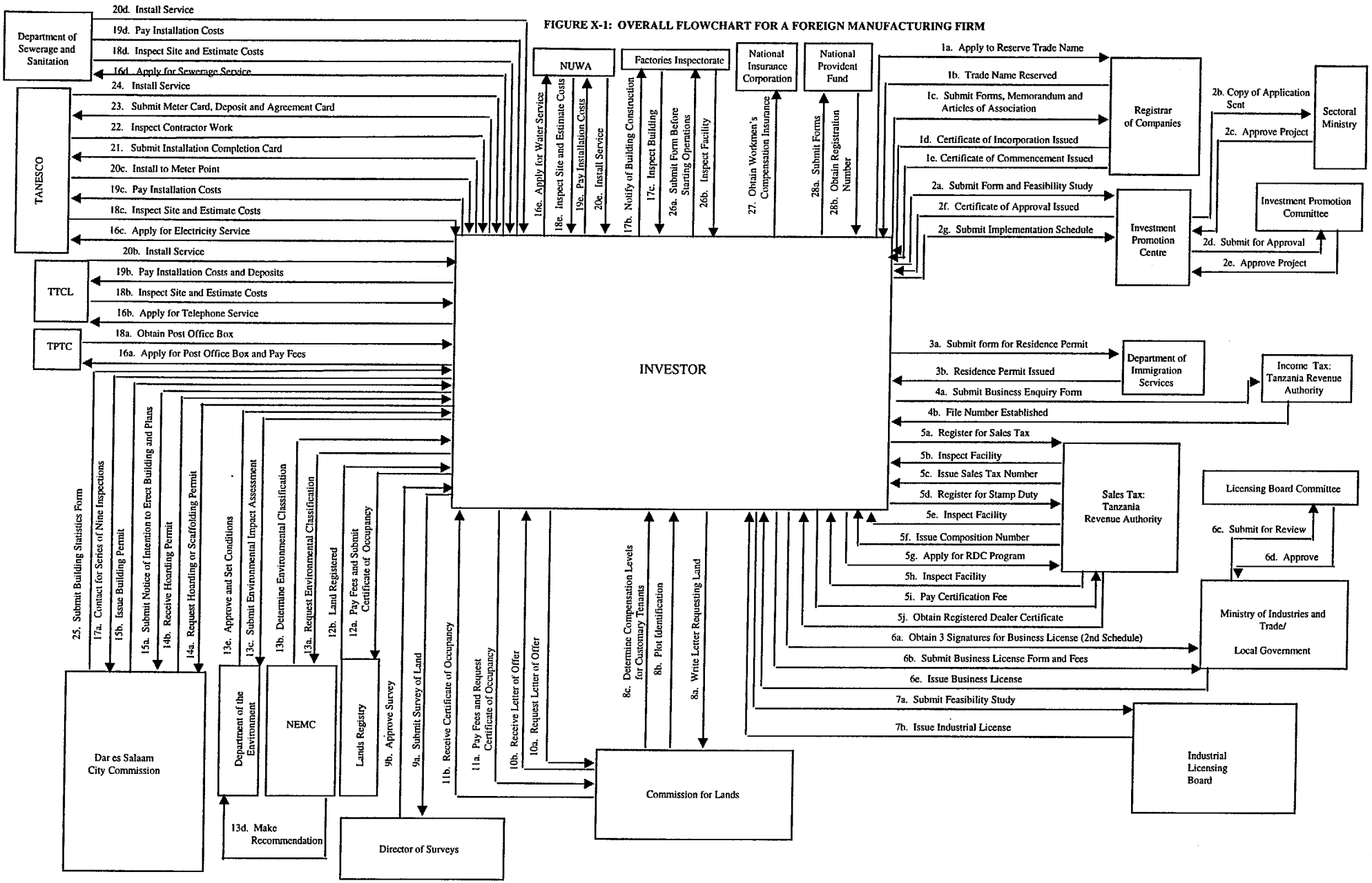
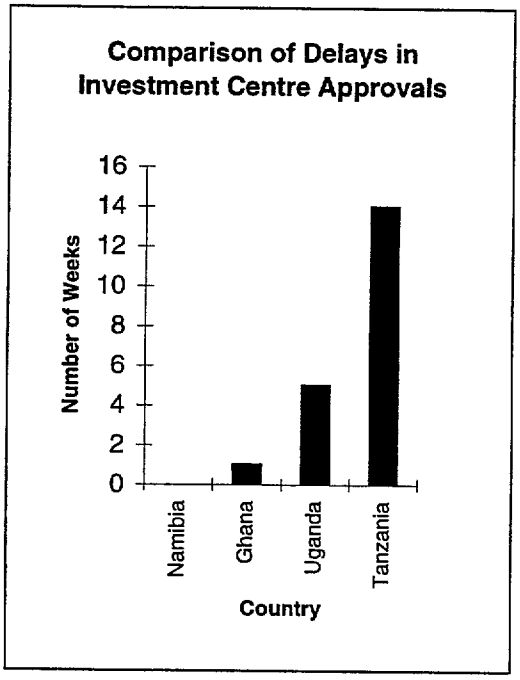
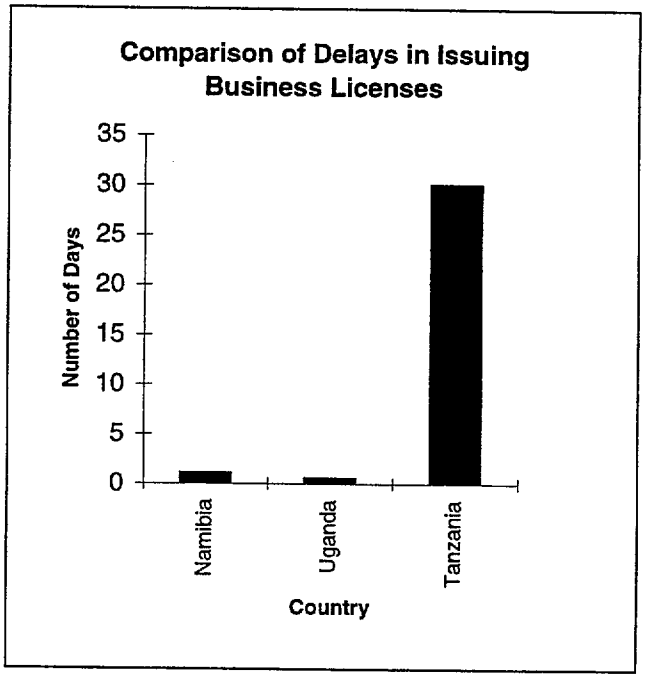
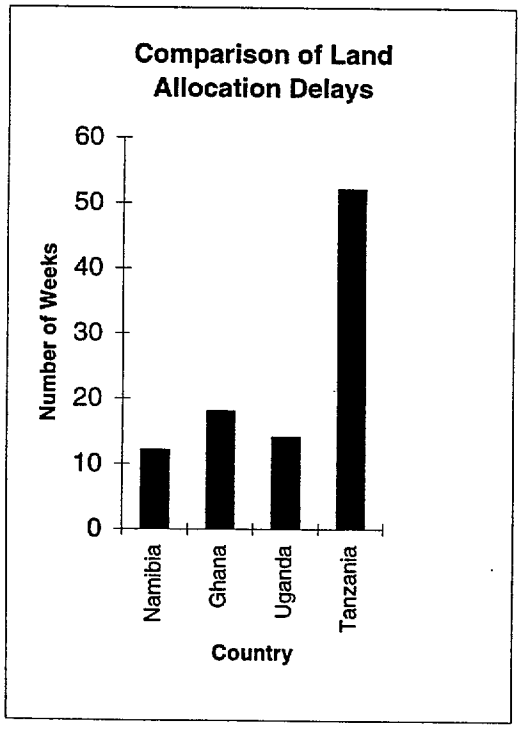


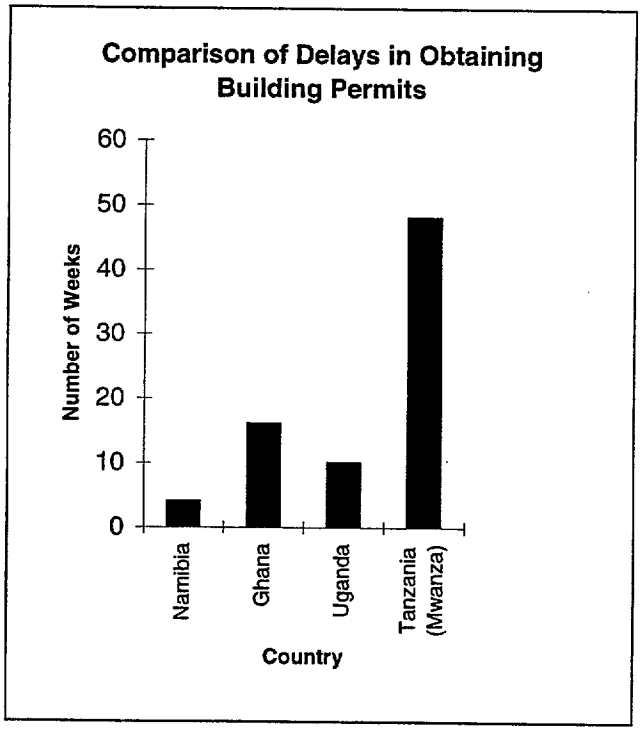
FIGURE X-2

COMPARISON OF BUSINESS START-UP DELAYS IN NAMIBIA, GHANA, UGANDA AND TANZANIA









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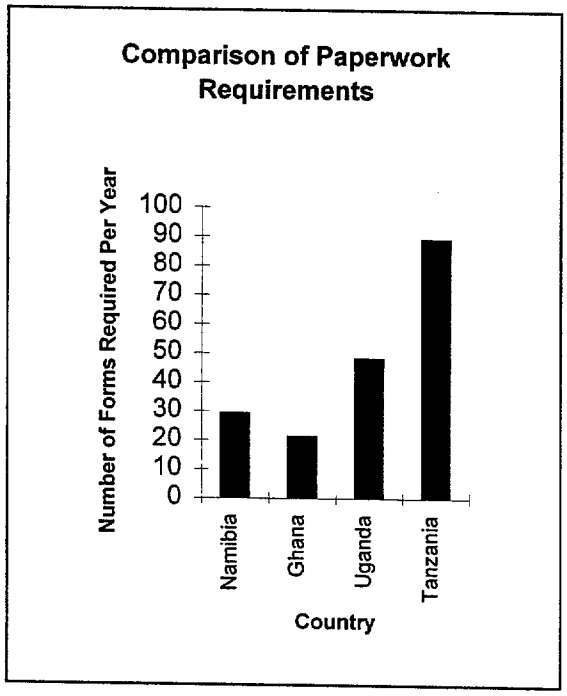
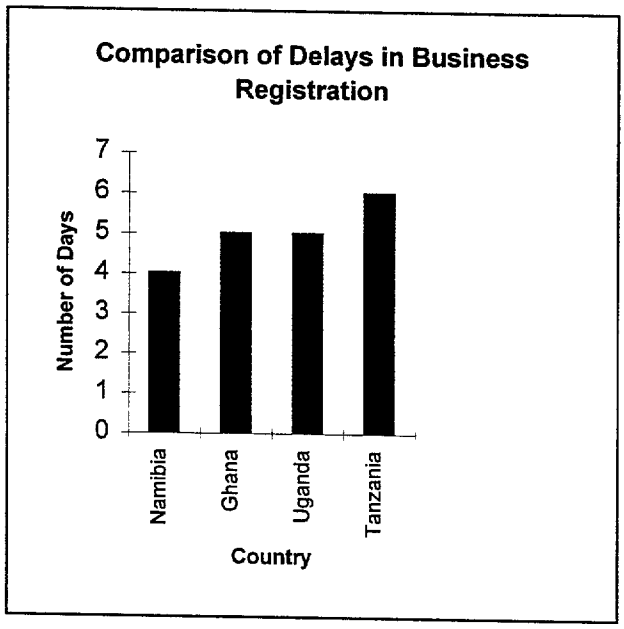
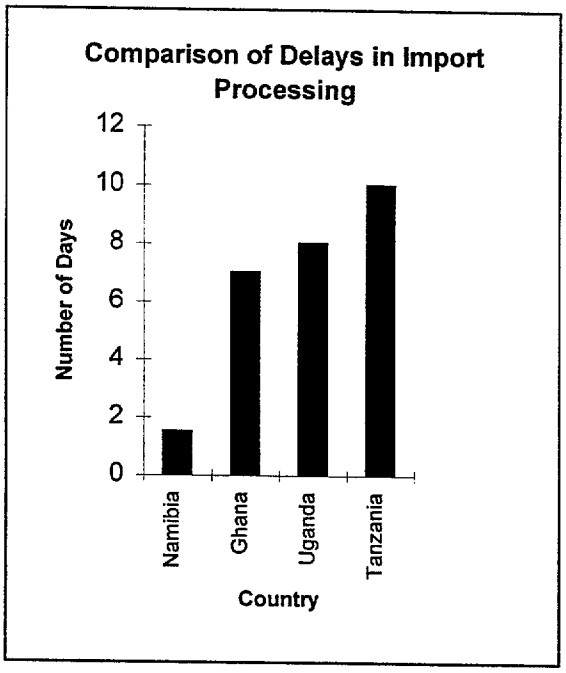
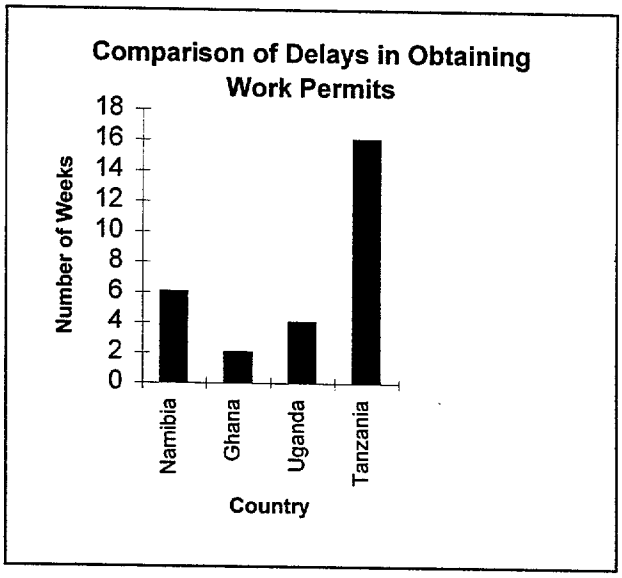








Chapter 1

Introduction

This report addresses procedural and administrative barriers to investment in Tanzania. This focus is appropriate at the current time given the major reforms that the government has undertaken to improve the overall investment climate. The effect of these reforms, however, has been muted to a large degree by the perseverance of second-tier administrative constraints on investment. As documented by this report, these second-tier constraints can be found throughout the complex regulatory structure governing the private sector.

The study was requested by the Investment Promotion Centre and funded by the United States Agency for International Development (USAID). The report was prepared by Robert Rauth and Melvin Spence of The Services Group (TSG) under contract to Coopers & Lybrand and funded under the Private Enterprise Development Support Project. Grant Morrill of USAID also contributed to the drafting of the report.

The investment process is broken into four distinct stages, which serve as the chapters in the report:

- general approvals, permits, and licenses;
- specialized approvals (required only for certain types of investment);
- site development (land, construction, and utilities);
- operational requirements (foreign exchange, labor, and import/export process).

Figure 1-1 shows the relevant agencies for each category in the overall investment process. The work has focused on start-up procedures in Dar es Salaam and Mwanza.

The approach taken has been developed and refined in similar USAID-supported projects in Ghana, Namibia, and Uganda. The first step is to document, in as much detail as possible, the various steps required of a new business to establish itself and begin operations, in full compliance with existing laws and regulations. The fees or processing payments required are noted, as are the typical delays for each step. In most cases, these are average delays as reported by the agencies, for projects with no unusual characteristics or problems. Actual delays encountered by firms may be significantly longer. **Table 1-1** presents the start-up costs and delays for each agency. The **Annex** to the report contains 160 pages of the principal forms for general approvals, site development, and operational requirements; because there were more than 120 pages of forms for specialized approvals, they have not been included.

Following this documentation, constraints are identified and recommendations proposed. In some cases, these recommendations are specific and aimed directly at the procedural difficulties; other recommendations are more general and offer directions for further investigation. In all cases, the objective was to identify areas for improvement, with the perspective of enhancing the roles and functions of the agencies concerned. This may

necessarily involve a shift in orientation from the current focus on investor screening to a role which emphasizes monitoring, oversight, and realistic enforcement of laws and regulations. As part of this shift, government agencies need to become service-oriented institutions, treating investors and taxpayers more like customers, and less like criminals.

FIGURE 1-1: INVESTMENT PROCESS CATEGORIES

GENERAL APPROVALS, PERMITS, AND LICENSES

- Registrar of Companies
- Investment Promotion Center
- Tanzania Revenue Authority
- Department of Immigration Services
- Labour Commission
- Ministry of Industries and Trade
- Dar es Salaam City Commission
- Mwanza Municipal Council

SPECIALIZED APPROVALS

- Ministry of Water, Energy & Minerals
- Directorate of Tourism
- Fisheries Division
- Forestry & Beekeeping Division
- Industrial Licensing Board
- Tanzania Tea Authority
- Tanzania Cotton Lint and Seed Board
- Cashewnut Board of Tanzania
- Ministry of Agriculture & Cooperatives
- Bank of Tanzania
- Central Transport Licensing Authority
- Directorate of Civil Aviation
- National Environment Management Council
- Department of the Environment
- Customs Department
- Board of External Trade
- Ministry of Finance
- Tanzania Bureau of Standards

SITE DEVELOPMENT: LAND, CONSTRUCTION AND UTILITY PROVIDERS

- Commission for Lands
- Mwanza Municipal Council
- Dar es Salaam City Commission
- National Urban Water Authority
- Department of Sewerage and Sanitation
- Tanzania Electric Supply Company
- Tanzania Telecommunications Company Ltd.
- Tanzania Posts and Telecommunications Corporation

OPERATIONAL REQUIREMENTS

- Bank of Tanzania
- Ministry of Labour & Youth Development
- Factories Inspectorate
- National Insurance Corporation
- National Provident Fund
- Customs Department
- Tanzania Harbours Authority
- Tanzania Central Freight Bureau
- National Shipping Agencies Company

TABLE 1-1: BUSINESS START-UP COSTS AND DELAYS

Office	Steps	Costs	Delays
I. General Approvals, Permits & Licenses			
Registrar of Companies	Trade Name Registration		2-3 days
	Private and Public Companies	Certificate of Incorporation: Graduated Fee Scale	1-3 days
		Certificate of Commencement: Graduated Fee Scale	1-2 days
	Foreign Branch Company	Certificate of Compliance: US$ 800	1-3 days
	Trade/Service Marks, Patents and Copyrights	Trade/Service Mark Processing Fee: Tsh 50,000 Preparation Fee: Tsh 60,000	3 months
Investment Promotion Center	Certificate of Approval	Form TFN 791: Tsh 50,000	3-4 months
Commission for Income Tax **Tanzania Revenue Authority**	Tax Registration	Business Enquiry (Businesses): No Fee	minimal
		Preliminary Enquiry (Individuals): No Fee	minimal
Sales and Excise Tax **Tanzania Revenue Authority**	Tax Registration	Form ST.01	minimal
	Registered Dealer Certificates	Form ST.03: Tsh 200 Processing Fee: Tsh 2,000 Certification Fee: Tsh 5,000 plus one percent of annual turnover	2-3 days
	Remission Certificate	Form ST.09: Tsh 200 Certification Fee: Tsh 2,000	2-3 days
	Hotel Levy Registration	Form H.L.3	
	Stamp Duty Registration	Issuance of Composition Agreement Number	

Office	Steps	Costs	Delays
Department of Immigration Services **Labour Commission**	Application for Work Permits	Class A Permits Form TIF.1: No Fee Permit Fee: US$ 1,500 Class B Permits Form TIF.1: No Fee General Security Covenant: Form TIF.13 Permit Fee: US$ 500	1-6 months 1-6 months
Internal Trade Section Ministry of Industries & Trade	Trade Licensing Regional Commission Municipalities	First Schedule: Form TFN 211 Cost: Varies Second Schedule: Form TFN 211 Cost: Varies Third Schedule: Form TFN 211 Cost: Varies	1 month 1 month 1 month
Dar es Salaam City Commission			
Mwanza Municipal Council	Trade Licensing	Third Schedule (Municipal) License Fee: Tsh 40,000 Second Schedule (Regional) License Fee: Tsh 3,000 - Tsh 800,000	3 months 3 months
II. Specialized Approvals			
Ministry of Water, Energy and Minerals	Mining Licenses	Prospecting Right: Preparation fee: Tsh 10,000 Reconnaissance License Prospecting License Preparation Fee: US$ 400 Mining License	3 months 3 months
Directorate of Tourism	Tourism Licensing	Hotel License: No application fee Travel Agent License Application fee: Tsh 5,000 Annual Licensing fee: US$ 2000 Tour Operator License	3 weeks - 3 months 3 months 1 day to 3 months

Office	Steps	Costs	Delays
Fisheries Division	Fishing Licensing	EEZ Fishing License: Licensing fee of US$ 80 per GRT	1 month
		Coastal and Artisanal Fishing Licenses: Fee of Tsh 3,000	1 day - 3 months
	Fish Processing License	Fish Processing License	2 weeks
	Fishing Vessel Registration and Licensing	Registration of Tanzanian vessel with approved shore-based processing facilities: fee of US$ 56.80 without approved facilities: fee of US$ 84	1 day
		Registration of foreign vessel with approved shore-based processing facilities: fee of US$ 20,000 without approved facilities: fee of US$ 40,000	1 day
	Export Licensing	Tanzanian: US$ 31-32 per consignment Foreign: US$ 420 plus 20% ad valorem per consignment	1 month
Forestry Division	License to Fell, Collect and Remove Forest Products	Licensing fees vary depending on the type of wood	a few days
	Permit for Export of Graded Timber	Fees vary depending on the wood type and its value	minimal
	Permit to Move Timber	No application or processing fee	minimal
	Certification fee for grading of timber export	Fee: Tsh 20,000 per consignment	minimal
	Forest Products Export Certificate	Fee: Tsh 20,000 per consignment	minimal
Industrial Licensing Board (ILB)	Industrial Licensing	"Application for Industrial License/Certificate of Registration": No fee	up to 3 months

Office	Steps	Costs	Delays
Tanzania Tea Authority (TTA)	Licensing for planters, tea processors and exporters	Tea Planting License No application fee Tea Export Permit No application or processing fee Tea Processing Permit	1 month 1 day
Tanzania Cotton Lint and Seed Board (TCLSB)	Licensing for cotton growing, ginning and exporting	Seed Cotton Buying License Annual fee of Tsh 500 per area Lint Export License Application Fee: US$ 100 Annual Fee: US$ 2,000 Cotton Ginning License License Fee: US$ 1000 per year	1 day 2 weeks
Cashewnut Board of Tanzania	Licensing for buyers and exporters	Buyer's License Export License Fee: 2% of FOB	2-3 days
Ministry of Agriculture and Cooperatives	Agricultural Licensing	Minimal Inspection Fees	
Bank of Tanzania (BOT)	Commercial bank licensing	Banking license Application Fee: Tsh 1 million or US$ equivalent Regional commercial bank branch license Non-bank financial institution license Bureau de Change registration Fee: Tsh 25,000	up to 3 months 2 weeks up to 3 months 1 day
Central Transport Licensing Authority (CTLA)	Licensing for passenger and freight transport	Road Service License Application Fee: Tsh 1,000 Public Carrier's License Application Fee: Tsh 1,000	3 days 3 days

Office	Steps	Costs	Delays
Directorate of Civil Aviation (DCA)	Technical Licensing	Air Services License Application Fee: Tsh 48,000 (local company); US$ 160 (foreign company) Air Services License Fee: Tsh 90,000 per air service type per year (local company); US$ 300 (foreign company) Air Operator's Certificate	3 months 2 weeks to 3 months
National Environment Management Council (NEMC) **Department of the Environment Office of the Vice President**	Environmental impact assessment		3 weeks - 3 months
Customs Department	Bonded Warehouse Customs Agent Licensing	Various Bonds "Application for New Customs Agent License": No application fee Registration Fee: Tsh 1,000 License fee: Tsh 110,000 Cash Deposit Requirement: Tsh 3 million	3 weeks up to 1 year
Board of External Trade	Duty Drawback		3-4 days
Tanzania Bureau of Standards	Product Standards	"Application for License to Use the Standards Mark": Tsh 1,000 Testing Fees: Tsh 1,000 to Tsh 30,000 License Fee: Tsh 2,000 "Tested Product Certificate": Tsh 5,000	minimum 1 week 2-3 months

Office	Steps	Costs	Delays
III. Site Development			
Commision for Lands	Reservation of Land and Identification of Plots		1 month
	Site Inspection and Compensation for Customary Tenants		6 months
	Site Survey	Various	
	Letter of Offer	Various	1 week to 3 months
	Certificate of Occupancy		3 weeks - 6 months
	Title Registration at Lands Registry	Various -- based on land rent	4 months - 1 year
Mwanza Municipal Council	Land Allocation		
	Site Inspection		
	Layout Preparation		
	Survey	Tsh 14-Tsh 41 per square meter	
	Letter of Offer	Various	
	Certificate of Occupancy		6 months overall
Commission for Works **Dar es Salaam City Commission**	Building Permit Application	Application for "Hoarding or Scaffolding Permit": Fees vary depending on the length of the fence frontage	1 day
	Building Permit Approval		1-3 months
	Final Approval	Health, Fire, electrical Inspections	3 days - 4 years
		Building Completion Form: No Fee	minimal
Mwanza Municipal Council	Building Permits	Review of Building Plans: Tsh 800 Scrutiny Fees: Tsh 2,000 - Tsh 15,000	
	Planning Consent		
	Building Permit	Tsh 15,000	1 year overall

Office	Steps	Costs	Delays
National Urban Water Authority (NUWA)	Water Connection	Application for Water Connection: Tsh 1,000 Installation: Average Industrial Installation Cost: Tsh 1 million Deposit Charges for Water Meters: Tsh 50,000-Tsh 150,000	1-2 weeks
Department of Sewerage and Sanitation **Dar es Salaam City Commission**	Sewerage Connection	Survey Form: No Fee Commercial Sewerage Connection Fee: Tsh 50,000 - Tsh 1 million	
Tanzania Electric Supply Company (TANESCO)	Electricity Connection	"Preliminary Application Form for Power Supply" Form A (power requirements below 30 KW): Tsh 200 Form B (power requirements above 30 KW): Tsh 200 "Installation Completion Card": Tsh 500 Hook-Up Costs: Residential: Tsh 15,000 Commercial: Tsh 8 million - Tsh 15 million Transformer Installations: Tsh 1.2 million - 30 million Meter Deposit for Installations: Tsh 100,000 - Tsh 200,000	6 weeks

Office	Steps	Costs	Delays
Tanzania Telecommunications Company Limited (TTCL)	Telephone Service	Installation: Connection Fee: Tsh 34,385 Deposit: Tsh 50,000 Internal Wiring Cost: Tsh 11,510 Telephone Deposit Charges: Business Phone: Tsh 30,000 - Tsh 50,000 Residential Phone: Tsh 20,000 - Tsh 30,000	2 weeks - 2 years
Tanzania Posts and Telecommunications Corporation	Post Office Box	"Application for a Private Post Office Box" Key Deposit: Tsh 3,000 Rental Authority Card: Tsh 750	minimal

Chapter 2

General Approvals, Permits, And Licenses

This chapter focuses on the general approvals, permits, and licenses required of most businesses in Tanzania. An overview of the process is presented in **Figure 2-1**. During this phase, investors face the biggest difficulties in obtaining residence permits. Delays are also faced with the Investment Promotion Centre and the Industrial Licensing Board.

Required steps for each of the agencies are detailed below.

Registrar of Companies
Cooperative Building, 10th floor
Lumumba Street
P.O. Box 9393
Dar es Salaam

Telephone: 180385, 180113/7, 181344, 180371
Contact: Mr. Richard Mngulwi, Registrar

The principal forms of business organization are as follow:

- sole proprietor;
- partnership;
- joint venture;
- incorporated company;
- registered branch of an overseas company.

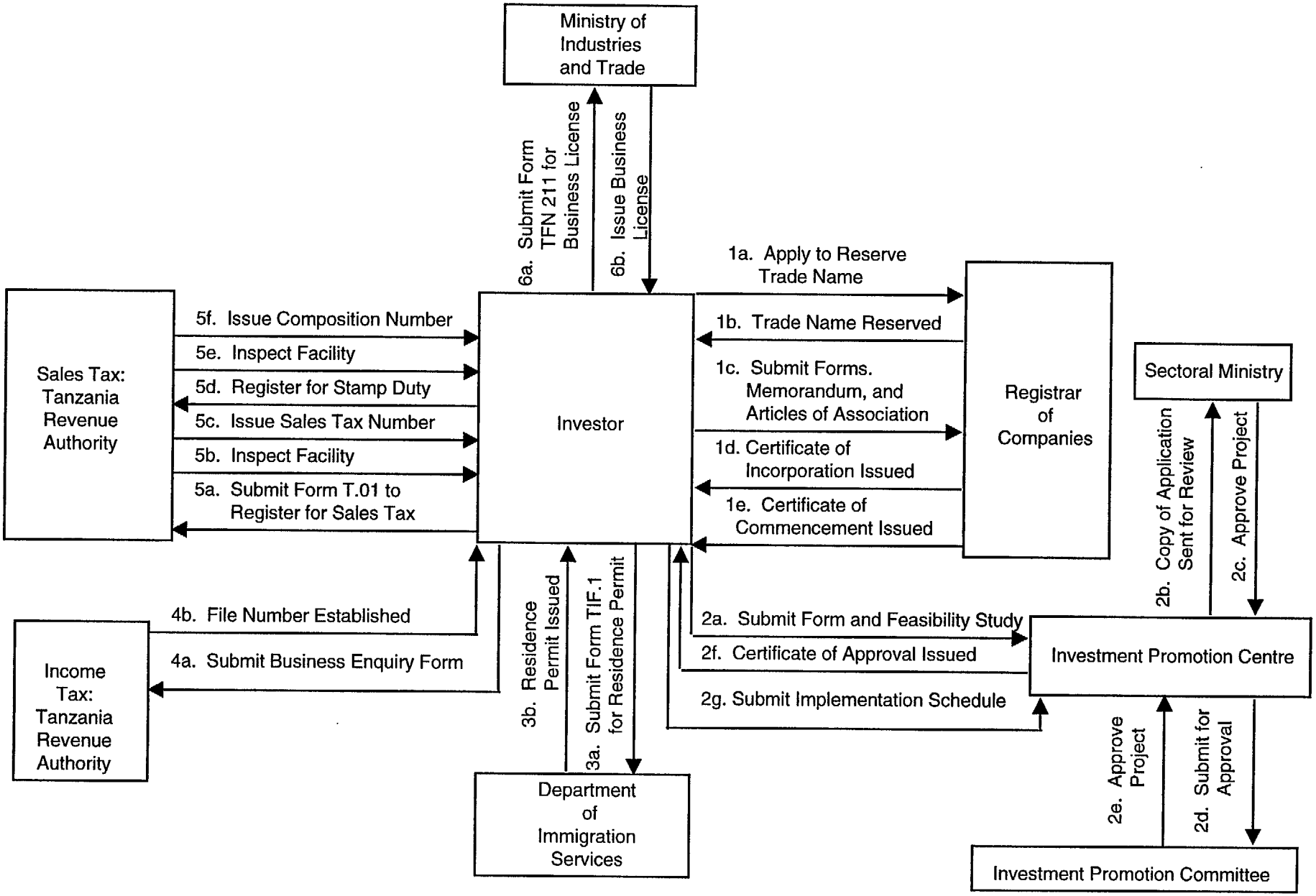
Private companies must have between 2 to 50 shareholders while public companies must have at least seven shareholders. There are no regional offices and all companies must be registered in Dar es Salaam.

Application Process. The application process varies depending on the mechanism being registered.

A. Trade Names

To reserve a "Trade Name" a company should apply by letter to the Registrar. To save time, it is recommended that more than one prospective trade name be offered. It generally takes the Registrar's office two to three days to check the files to determine if the name is available. If the name is available, the applicant should fill out one of two forms: "Statement of Particulars by an Individual" or "Statement of Particulars in the Case of a Firm."

Figure 2-1: General Approvals, Permits, and Licenses



Most small businesses are sole proprietorships or partnerships and do not go beyond Trade Name registration. There is no processing fee and no annual returns are required. If a business uses a Trade Name it must register within 28 days of establishing operations.

B. Private Companies

Once the Trade Name has been reserved, the applicant should prepare a Memorandum and Articles of Association. A lawyer is not required for preparing these documents but using a lawyer is the standard practice. In addition, the investor needs to submit several forms which are available at the Registrar's:

Form 1 -- Application for Registration of a Company;
Form 3 -- List of the Persons who Have Consented to Be Directors;
Form 6 -- Details of the Nominal Share Capital;
Form 14 -- Particulars of Directors or Managers;
Form 15 -- Notice of Situation of Registered Office.

Registry officials noted that there is no fee for the forms.

Once the Registrar is satisfied that the statutory requirements have been met, a "Certificate of Incorporation" is issued; this Certificate entitles the business to begin operations. All companies must display their name outside every place of business. Stationery must include the company's name, place of registration, registration number, and address of the registered office. Each company must have its own company seal.

Once an applicant receives the Certificate of Incorporation, there is a one to two day wait to obtain the "Certificate of Commencement." Fees are based on a graduated scale.

C. Public Companies

To establish a public company an applicant must submit the same forms as a private company, plus a prospectus. Once the firm receives the Certificate of Incorporation -- which takes one to three days -- it will need one to two additional days to receive the "Certificate of Commencement of Business." Fees are based on a graduated scale.

D. Foreign Branch Company

To register a Foreign Branch Company, the applicant must provide a certified copy of the company charter, memorandum, and/or articles of association from the country of origin. These can be certified by Tanzanian foreign service officers in the country of origin, embassy officials in Tanzania, or registry officials in the home country. The documents must be in English or translated.

Applicants must fill out four forms:

Form 1 -- Application for Registration of a Company;

Form F2 -- Full Address of the Registered Office;
Form F3 -- List and Particulars of the Directors;
Form F4 -- List of the Names and Addresses of Persons in Tanzania Authorized to Accept Service.

There is a fee of US$ 800 to obtain a "Certificate of Compliance." These are generally obtained within one to three working days once all the documents have been submitted.

E. Trade/Service Marks

There is a Tsh 50,000 processing fee to obtain a Trade/Service Mark. An advertisement must be placed in the *Official Gazette* giving a 60 day period to raise opposition. If there is no opposition, there is a Tsh 60,000 fee for the preparation of the Certificate. The process from start to finish typically takes approximately three months. The Mark is good for 14 years; the renewal fee is Tsh 50,000.

Operational Requirements. All private and public companies are required to hold an annual meeting within 15 months of the last meeting. Form C9 -- "A Form of Annual Return of a Company Having Share Capital," is available in Dar es Salaam only from Hassan Printers (on the corner of Independence and Morogoro). This form must be submitted annually along with audited accounts within 12 months of the end of the accounting period. There is a filing fee of Tsh 2,000. The auditor must hold a professional qualification recognized for this purpose by the National Board of Accountants and Auditors.

Constraints. Despite the fact that the Registrar's office is not yet computerized, delays are relatively reasonable. Most businesses are registered in five to seven days. Despite this, there remain several constraints in the business registration process. One of the major issues is that business names and companies can only be registered in Dar es Salaam. Given the high costs for entrepreneurs to come to Dar es Salaam for a week, it is not surprising that most businesses in Tanzania remain unregistered. In Mwanza, it is estimated that the cost of registering a business partnership increases by a factor of five to ten times, once the cost of the trip and accommodations are included. Even within Dar es Salaam, the Registrar estimates that only half of all businesses are registered.

The requirement that foreign branches provide certified copies of charters is problematic, particularly those registered in tax haven domiciles with few diplomatic representatives.

The availability of some forms is a problem, particularly those related to Trade Marks. Similarly, the annual return form can only be obtained at a private shop in Dar es Salaam, which likely contributes to the fact that only half of all registered businesses bother to submit annual returns.

Recommendations. It is recommended that the Registrar take action to increase registration in outlying parts of the country. Because funding for zonal offices is unlikely to become available, it is recommended that the Registrar's office periodically visit major urban areas to ease the burden and cost of coming to Dar es Salaam. This form of outreach has been successfully utilized in Uganda for vehicle registration. In similar fashion, it is recommended that the

registration and annual return forms be put on computer disk and sold to advocates and accounting firms throughout Tanzania. Lastly, it is recommended that the Registrar's office end the requirement for foreign branches of having certified copies of charters as it is causing unnecessary delays with little or no value added to the process.

Investment Promotion Centre

P.O. Box 938
National Rural and Cooperative Development Bank
Azikiwe Street
Dar es Salaam

Telephone: 37264 or 46847
Fax: 46851
Contact: Samuel Sitta, Director General

The GoT has recently drafted a new Investment Act. This act will create an Investment Promotion Authority (IPA) that will serve as a "one stop center" for investors. Because the new investment law is not finalized, the findings in this report reflect the situation as it currently exists.

The current Investment Promotion Centre was created under the National Investment (Promotion and Protection) Act of 1990. The Act applies to all foreign and local investment except for investment in the petroleum and mining sector. Two areas of investment -- water and railroads -- are considered of strategic importance and "are reserved exclusively for investment by the public sector."

New foreign investments (including joint ventures) are required to invest a minimum of US$ 500,000 while local investors face a threshold of US$ 100,000. To receive incentives for an existing operation, new investment of at least 90 percent of the appraised value must occur. The IPC requires that investment in rehabilitations exceed US$ 250,000 for foreign investors (and joint ventures) and US$ 50,000 for local investors.

Application Process. Investors are required to complete Form TFN 791 which is available from the IPC for Tsh 50,000. The form should be submitted with the Memorandum, Articles of Association, latest audited financial statements, and three copies of the business plan/feasibility study. If the applicant is foreign, a brief profile is also required on relevant experience and qualifications.

Once the IPC receives the application the IPC opens a file and sends a copy of the application to the relevant sectoral ministry. Although the Act requires that the sectoral ministries respond within 14 days, in most cases the delay is actually one to two months. During this time the IPC

will review the application to ensure that it is in a priority area. There are currently nine priority areas which include most economic activities in Tanzania.

Final approval by the IPC is granted by the Investment Promotion Committee. The IPC then sends a letter to the investor which serves as the Certificate of Approval. According to the Act, the entire process should be completed in 60 days but in reality is typically three to four months.

Once approved, the investor must submit an implementation schedule. The actual tax holiday starts on a date selected by the IPC based on the implementation schedule provided by the investor.

Operational Requirements. All IPC approved projects are required to complete and forward a "Progress Report" Form to the IPC every six months.

Although businesses with the IPC's Certificate of Approval receive a tax holiday, it is important to note that they are still required to obtain tax registration numbers and file regular returns with the Tanzania Revenue Authority. In addition, it should be emphasized that the tax holiday is applicable only to the corporate income tax and withholding taxes and that all other taxes must still be paid by the business.

Rehabilitated projects are required to maintain separate accounts for activities relating to the new investment.

Incentives. The Act provides for a five-year tax holiday on the corporate income tax as well as all withholding taxes. Following the end of the tax holiday, firms pay the following withholding tax rates: dividends -- 5 percent on residents and 10 percent on non-residents; interest -- 20 percent on non-residents; royalties -- 20 percent on non-residents. Subsequent to the tax holiday, businesses pay the standard corporate income tax rate of 35 percent.

One of the major incentives specified by the Act revolves around investment facilitation. The Act notes that the IPC is "to assist holders of Certificates of Approval in securing all licenses, authorizations, approvals and permits required..." but this function has largely been overlooked. The Act states "Where an investor is granted a Certificate of Approval by the Centre...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." However, this provision is not being followed.

Constraints. There are several problems that emerge from the Act which have lessened the IPC's ability to operate effectively. Foremost among these is the IPC's dual role of acting as both regulator and promoter of the Act. In some countries, these dual functions have led to potential conflicts of interest. Moreover, agencies with dual mandates have almost inevitably concentrated their attention on screening -- rather than the more useful functions of investment facilitation and promotion. This is exactly the case with the IPC.

The structure of the incentives limits their effectiveness as the same incentives are given to both import-substitution and export-oriented activities. Global research indicates that

domestically-oriented projects will generally proceed without tax incentives; in contrast, tax incentives play a much more important role in site selection decisions for export operations. Although no precise information exists, it is evident that only a small percentage of IPC approved projects are export-oriented. In this way, the Act can be considered overly generous to import-substitution firms. Paradoxically, the Act's incentives are less competitive than those offered in a number of competing countries export programs.

The Act grants incentives on an ex-ante rather than ex-post basis, therefore a complicated approval process is specified which includes examination of the applicant's technical skills and potential market demand. This is problematic for three primary reasons. First, it introduces a lengthy approval process which typically has little value. Incentives granting bodies rarely reject applications and have shown little ability to identify unattractive projects. IPC officials admit that few applications ever get rejected. Second, officials involved in the approval process rarely have the skills or experience to correctly evaluate projects -- especially compared to the entrepreneurs who are risking their own capital. Third, an incentives approval process often encourages corruption. The IPC's reputation in this regard -- at least in the past -- has not been untarnished.

The minimum investment levels are counterproductive and discriminate against small investors. They encourage capital-intensive activities which run against the GoT's stated objective of maximizing employment opportunities. If the minimum investment level is used to ease the workload of the IPC (by reducing the total number of applications) it would be preferable to institute a system of performance-based incentives which require only a simple registration process.

The Investment Promotion Committee, which has the legal responsibility for approving applications, is supposed to meet on a monthly basis. However, because of the senior level of the Committee members, quorum has been difficult to achieve. The GoT has dealt with this issue by increasing the number of private sector representatives from one to four. The new private sector Committee members are unhappy with their role and would like to shift the Committee's orientation from the approval of investments to strategic planning. In that sense, the Committee would begin to act more like a Board of Directors.

There is currently a backlog of "less than a hundred" applications; given the Committee's past rate of 40-50 approvals per meeting, this represents a backlog of approximately two months. However, given that the IPC is only receiving 20 applications per month, it likely means that applicants have been waiting up to five months. Several investors complained of long delays and pay-offs required at the IPC to accelerate the approval process. Delays of several months are reportedly not uncommon.

Although the Act makes provision to give incentives to existing businesses which are expanding or rehabilitating facilities, this aspect has not been emphasized. Although the GoT noted that the new investment had to be at least 90 percent of appraised value of the existing assets, no methodology was ever agreed upon between the IPC and the Ministry of Finance. The requirement that businesses keep separate accounts is unrealistic, administratively difficult, and fraught with possibilities for tax evasion.

The instability of the policy environment has had a long-term negative effect on investment. Particularly damaging was the 1994/95 Budget which -- for a short time -- removed the IPC incentives without grandfathering projects which had already been approved. In a constrained policy and regulatory environment such as Tanzania's, the most important role that could be played by the IPC is in investment facilitation. Currently, however, the IPC is not structured to provide pre- and post-investment services.

The IPC staff is under the rules of the civil service and as such is subject to low pay, low morale, and a low level of efficiency. The low salaries -- mid-level professionals earn approximately Tsh 25,000 per month -- have made it difficult to attract competent and motivated staff. Only half of the slotted professional positions are filled. The institution remains bottom heavy with only eight professionals out of a staff of 42. Generally, this is not a sign of a lean organization.

The environment of the IPC is also sub-standard compared to competing investment agencies. The walls need painting, the lift is often non-operational (the office is on the eighth floor), and the facilities are not well maintained. The phone and fax numbers rarely work.

Recommendations. It is recommended that the National Investment (Promotion and Protection) Act be revised in light of the lessons learned in other African nations. In countries such as Ghana, Malawi, Namibia, and Zambia, incentives are being placed in the tax code to allow the investment authority to focus on promotion and facilitation rather than screening. This change quickens business start-up by replacing the approval process with a simple registration process. Consequently, the Investment Promotion Committee should be removed from the approval process to focus on strategic planning issues.

The trend in recent years is to shift to performance-based incentives. Overall, the most useful incentives have been linked to export performance. There are several reasons for this. First, exports are a relatively easy indicator to monitor, and are less subject to abuse. Second, because much of the activity generated by export incentives is incremental, the loss of government revenue is minimized. Third, unlike import-substitution activities, export programs have a net positive impact in terms of foreign exchange earnings. In addition, the GoT should examine the possibility of raising investment allowances (known in Tanzania as wear and tear deductions) for both exporting and non-exporting firms; these allowances are an effective and easy administrative mechanism to encourage investment. Needless to say, all existing GoT commitments to present IPC certificate holders should be respected and grandfathered.

As part of the revision of the Act, it is recommended that the IPC be granted autonomy and placed outside of the civil service. Under the current system, it is unrealistic to believe that the IPC can become a strong investment organization. Worldwide experience shows that the most effective investment agencies need the flexibility and responsiveness that can only occur outside the civil service.

Commission for Income Tax
Tanzania Revenue Authority
P.O. Box 9131
East African Community Building
Dar es Salaam

Telephone: 29533 or 38811
Contact: H.M. Kitillya, Commissioner for Income Tax or nearest Tanzanian Revenue Authority Office

A. Income Taxes

Registration Process. Once a business has been registered with the Registrar of Companies, it needs to register with the nearest Tanzanian Revenue Authority (TRA) office. All businesses are required to fill out and submit a Business Enquiry form; individuals are required to complete and submit a Preliminary Enquiry Form. There is no fee for the forms or for processing. In addition to the form, the Certificate of Incorporation, Memorandum and Articles of Association should also be attached; foreign branch companies should provide a Certificate of Compliance from the Registrar of Companies. Once these forms and attachments are submitted, a file number is established; the typical delay is reportedly only a few minutes.

Personal Income Taxes. Tanzania uses a progressive personal income tax for monthly income over Tsh 20,000. Marginal tax rates peak at 35 percent, which is assessed on monthly income above Tsh 700,000. All employers are required to collect income tax from employees for the government through payroll deductions in a program known as "Pay as You Earn" (P.A.Y.E.). Payments are based on gross emoluments (cash and monetized allowances) and payment is required regardless of the number of employees. The employee is required to submit Form P.1 -- "Claim for Family Relief" – to his or her employer; the employee will indicate on this form the number of dependents. Attached to the Form P.1 should be the relevant marriage, birth and insurance policy certificates. Payments should be made monthly through the employer's banker; the payment must be accompanied by a completed Form P.11. Form P.9 -- "Tax Deduction Card" -- must be completed by the employer for each employee on a monthly basis. At the end of the year, employers should complete Form P.10 which serves as the P.A.Y.E. "Employer's End of Year Certificate"; the form together with the P9 forms should be submitted on or before January 31st of the following year.

Housing Levy. A Housing Levy of four percent of gross emoluments is collected by the TRA (some Tanzanians refer to this tax as the payroll levy). Employers are required to pay the Housing Levy on a monthly basis within seven days of the previous month. Payment should be accompanied by a completed Form HL 07 -- "Housing Levy Monthly Paying-in-Slip". This payment is made through the employer's banker. Although the Housing Levy is based on the total wage bill, it is paid from the employer's own resources and is not to be deducted from the pay of the employee (as is the case with P.A.Y.E.).

Corporate Income Tax. Once a file number has been established, the business is expected to complete Form IT.21 -- the "Provisional Tax Return." The provisional tax return must be submitted within three months of the beginning of the starting accounting date; the estimate of the tax is payable quarterly. The Department expects all businesses -- even new ones -- to record a profit; businesses that report an expected loss on their provisional tax return must satisfy the Commissioner that this is true through the provision of forecasted income statements. They will be allowed to amend their provisional returns downward.

A "Final Tax Return" -- Form IT.2 -- must be submitted "within a period not exceeding nine months from the date to which you make up the accounts of your business." For individuals, Form IT.1 must be completed. If profits were higher than expected, the amount must be paid at the time of submission. If the business has overpaid taxes, the TRA will typically give a credit for previous or future tax liabilities.

The corporate income tax rate is 35 percent for both resident and non-resident companies.

Exemptions from the income tax can be requested by letter from the Minister of Finance. The criteria for granting these exemptions is unclear and they are reportedly becoming more difficult to obtain. TRA officials note that the delays can be several months in length.

Wear and Tear Deductions. There are three rates of wear and tear deductions allowed depending on the type of equipment. Class I -- tractors, combine harvesters, and heavy earth moving and other self-propelled equipment -- is allowed a 37.5 percent annual deduction. Class II -- light, self-propelled equipment including aircraft -- is allowed a 25 percent annual deduction. Class III -- all other machinery including ships, furniture and fittings -- is allowed a 12.5 percent annual deduction. In all cases, straight line depreciation must be used.

Agricultural Incentives. Capital deductions of 20 percent are granted for clearing of land, installation of power or water, farmhouses, buildings for processing, storage or livestock accommodation, labor quarters, drains, fences, windbreaks, or other works necessary for proper operation of a farm.

Mining Incentives. To encourage investment in mining, capital deductions of 100 percent are allowed for specified minerals including copper ore, coal, gold ore, lime, magnesian, bentonite, magnesite, meerschaum, mica, tinore, tungsten ore, vermiculite, nickel, cobalt, platinum, kaolin, and zinc. Other minerals receive a 40 percent capital deduction in Year 1 with a 10 percent deduction for the following six years. Qualifying activity includes prospecting and testing deposits, acquisition of the rights to deposits, acquisition of machinery and buildings which would have little or no value on cessation of mine, and general administration and management prior to production.

Other Tax Issues. Because most businesses in Tanzania do not keep accounting records, the GoT has established a system of flat taxes based on the nature of the activity and the location. This is known as the Minimum Standards Tax. Within Dar es Salaam, there are 41 different activities listed and three area categories. The highest rates are found in the City Centre, the second level of rates are associated with businesses located in Kariakoo, and businesses in

other areas pay lower taxes. For example, a retail shop would pay Tsh 200,000 in City Centre, Tsh 150,000 in Kariakoo, and Tsh 100,000 elsewhere in Dar es Salaam. Rates run as high as Tsh 500,000 for jewelers, car dealers, car hire, and daladalas located in City Centre to as low as Tsh 100,000 for kiosks, hair salons, photo studios, and dry cleaners in Buguruni, Temeke and Ilala.

The deductibility of computer running expenses, public relations, and advertising costs are subject to variation.

Tanzania allows for indefinite loss carry forward.

Withholding Taxes. Withholding taxes are levied on several kinds of transactions.

	Non-Residents	Residents
Interest	15%	15%
Dividends	20%	15%
Insurance Commission	7.5%	7.5%
Business Insurance Claim	30%	30%
Management/Professional Fees	30%	N/A
Royalty Fees	30%	N/A
Rent	40%	15% *
Goods and Services	2%	2%
Transport	N/A	4%

* There is a 15 percent withholding tax on rental payments from residents on rents above Tsh 500,000/year.

Withholding taxes should be paid to the TRA on a monthly basis. There is a different form for each type of withholding tax. At minimum, all businesses will be required to submit Form WT-506-GS-2 -- the "Monthly Remittance Summary" of withholding on goods and services bought . Form W/T - 506-GS 10, which summarizes the withholding payments on annual basis, must be submitted at year-end.

Capital Gains Tax. The Capital Gains Tax was abolished in the last Budget Speech. The Specified Building Tax, Training Levy, and Estate Duty were also repealed at the same time.

Double Taxation Treaties. Double taxation treaties have been signed with Canada, Denmark, Finland, India, Italy, Norway, Sweden, and Zambia. Tanzania is also in the process of negotiating treaties with several countries including Belgium, Burundi, Iran, Lebanon, Malaysia, Mauritius, Pakistan, Rwanda, Uganda, and the United Kingdom.

Constraints. Although income taxes have been simplified and lowered, several constraints remain. Under the current provisional tax set-up, it is assumed that businesses become profitable as soon as they begin operations. While this assumption may be correct for trading companies, it is unrealistic for longer-term investments such as manufacturing operations and hotels. Another problem with the provisional tax system is that if a business overpays its taxes

hotels. Another problem with the provisional tax system is that if a business overpays its taxes it does not receive a refund; the credit toward future tax liabilities is much less attractive, particularly given the inflationary risk of the T shilling.

The tax system is also hampered by ambiguity. There has already been much debate over the issue of Treasury exemptions but it is worth repeating that the process for granting these exemptions lacks clear guidelines and is potentially duplicative of the Investment Act incentives. In addition, the deductibility of expenses related to advertising, public relations and computers is less clear than in other countries.

Apart from the Treasury exemptions and the corporate and withholding tax exemptions provided by the IPC, Tanzania offers few serious financial incentives to new and existing businesses. Unlike most countries, there are really no export incentives given the poor functioning of the duty drawback program. The wear and tear deductions, particularly on Class III capital goods, remain low and do not encourage capital investment. The 12.5 percent rates are particularly inappropriate for many manufacturing operations where the life cycle for equipment is often significantly less than the eight years the 12.5 percent represents.

Withholding taxes are high by international standards and are a constraint to investment. The withholding tax on business insurance claims is unusual as this is not generally considered a form of revenue.

Lastly, the National Tax Appeals Court does not currently have a Chairman and has not been operational for more than a year.

Recommendations. In its 1997-98 budget, the Government of Tanzania has proposed to abolish the following taxes: withholding tax on business insurance claims; excess profits tax; and the single traders transaction tax. Since the 1997-98 budget has not received final approval from Parliament, the recommendations presented in this section reflect the situation as it currently exists. It is recommended that firms which overpay their income tax be given a refund rather than a future tax credit. Clearer guidelines also need to be defined for the granting of income tax exemptions as well as on the deductibility of normal business expenses such as advertising and computers. Withholding tax rates should be reviewed to bring them into line with those in other countries. It is recommended that wear and tear deductions be increased, to prove as an incentive to capital investment; this could be done in conjunction with the revision of the Investment Act. At the same time, the GoT should also consider the creation of export incentives. Finally, the National Tax Appeals Court should be revived, this is particularly appropriate now given the recent start-up of the TRA.

Sales and Excise Tax
Tanzania Revenue Authority
Lumumba and Sykes Streets (Kipata area)
P.O. Box 1629
Dar es Salaam

Telephone: 182982 or 182898
Fax: 37222
Contact: Commissioner

There are currently several types of transaction taxes in Tanzania which can be primarily segmented into three categories: sales tax; stamp duty, and excise duty. This situation is likely to change significantly in the next year as the government is planning to establish a value-added Tax (VAT) on July 1st, 1997.

Registration Process. Any business which is manufacturing or selling goods on which sales tax is payable must register with the TRA by completing Form ST.01. This registration should occur prior to commencement of operations. Attachments should include Certificate of Incorporation, Business License, Industrial License (if applicable), proof of building ownership/lease, and financial records. The TRA will physically inspect the site before issuing a sales tax number.

Once operational, businesses are required to submit Form ST.02 -- "Monthly Sales Return" -- along with a payment to the nearest TRA office not later than the 15th day of the following month.

Sales taxes range from 0-30 percent, depending on the item. Sales taxes are applicable on both goods and services. There is a 15 percent sales tax on catering and telephones while most other services are assessed at a ten percent rate.

Registered Dealer Certificates. Manufacturing firms can apply for an exemption on sales tax through the Registered Dealers Certificate (RDC) program. The RDC allows manufacturers to avoid double taxation and gives sales tax exemptions on both local and imported raw materials and packaging. Exemptions on services such as electricity, however, are not eligible under the program. More than 200 firms currently make use of this program. RDCs are granted on a calendar year basis, consequently, applications should be submitted in October or November.

Interested businesses need to submit Form ST.03. The form costs Tsh 200 and there is a processing fee of Tsh 2,000. The TRA will then physically inspect the site. If the site is acceptable, there will be a Certification fee of Tsh 5,000 plus one percent of annual turnover (with a maximum fee of Tsh 100,000). According to TRA officials, there is typically a two day delay in issuing RDCs.

Once RDC status has been granted, businesses must submit Form ST.02A -- "Monthly Sales Return and Rebate Application Form" -- not later than the last day of the following month.

Attachments required include the "serial numbers of all invoices, receipts, Delivery Notes" (Form ST.05A) as well as Exemption Certificates and/or Export Certificates. RDC firms must also submit Form ST.06 -- "Monthly Stock and Raw Materials Control Form."

Remission Certificate. The Remission Certificate (RC) program is available to any exporter and is designed to exempt exporters from the sales tax. To apply for this status, an exporter must complete Form ST.09. The fee for the form is Tsh 200 and the cost of certification is Tsh 2,000. Applicants must prove that they are exporters by providing evidence such as the CD3 export forms. According to TRA officials, delays are typically only a few days. The RC is good for one year but is renewable. The TRA inspects the facility to ensure that security levels are adequate.

Hotel Levy. In the 1997-98 budget, the GOT has proposed to abolish the hotel levy. In its current form, the hotel levy is considered a specialized sales tax. It is levied at a rate of 20 percent on all room and meal revenue. Hotels register for this tax by completing Form H.L.3. The TRA inspects the hotel to verify the number of rooms and the tariffs that are listed on Form H.L.3. Required attachments include the Certificate of Incorporation, Business License, proof of building ownership/lease, and financial records.

Once operational, hotels are required to complete Form H.L.I -- "Daily Occupancy Return" -- on a daily basis and to submit it in conjunction with Form H.L.2 -- "Monthly Occupancy Return."

Stamp Duty. Businesses are required to register for the collection of Stamp Duty as well as sign a Stamp Duty Composition Agreement with the TRA. Attachments should include Certificate of Incorporation, Business License, Industrial License (if applicable), proof of building ownership/lease, and financial records. The TRA will physically inspect the site before issuing a composition agreement number.

The stamp duty is assessed on 65 different instruments and the rates vary depending on the document. The item most commonly affected by the stamp duty is the 1.2 percent duty on all receipts (this rate is applicable if the business holds a composition number; for those who do not hold a composition number the stamp duty is 3.6 percent). Unlike the sales tax which is collected from the consumer, the stamp duty is collected from the seller. Stamp duty is assessed on the sales price of the item and sales tax should not be taken into consideration when determining the stamp duty. Any transaction above Tsh 500 is required to have a receipt and would thus be liable to the stamp duty. A stamp duty of 1.2 percent on export receipts was reintroduced this year.

A monthly return on stamp duty paid must be submitted within 21 days of the following month. No annual return, however, is required.

Excise Taxes. Excise taxes are assessed on cigarettes, soft drinks, alcohol, cosmetics and a few other items that are considered luxuries. There are both ad valorem and specific rates depending on the product. A registration process similar to that for sales tax and stamp duty exists.

Constraints. Although the delays at the Sales and Excise unit of the TRA are not exceptionally long, the current system imposes an unnecessary amount of paperwork for businesses. Separate registration processes are required for sales tax, excise tax, and stamp duties, in addition to the registration process required elsewhere in the TRA for income tax. This difficulty is exacerbated by the fact that each application requires a physical inspection by a TRA official. The reporting requirements for all of these taxes is cumbersome for large businesses and impossible for most small businesses in Tanzania.

The sales tax has a number of problems including complexity, cascading, and high rates. In addition production inputs such as electricity (as services) are not eligible under the RDC system. With the establishment of the VAT next year, it is hoped that these problems will be addressed.

The overall tax burden remains high and it is difficult and costly to administer from a private sector perspective. The number and variety of taxes exacerbates the situation; one hotelier noted that his business was subject to approximately 25 different taxes. Even when the corporation tax is excluded, 30 to 35 percent of a hotel's total costs are represented by taxes. The problem is even worse for tour operators where taxes represent as much as 50 percent of costs. This situation obviously raises costs to consumers and makes Tanzania less competitive than Kenya or Southern African countries with which it is competing for the tourist trade.

In addition to raising costs, the complexity and high level of taxation fosters illegal underground economic activity. The assessment of the withholding tax on all receipts of Tsh 500, for example, encourages the growth of informal traders vis-à-vis their formal sector counterparts. High taxes also spur corruption as business people are forced to "negotiate" taxes to more reasonable levels. As noted by several business people, the current system forces one to cheat in order to survive. Overall, the level of tax compliance in Tanzania is low; the Economic and Social Research Foundation has estimated tax compliance at 40-60 percent. This pattern is typical of countries with complex and confiscatory tax regimes.

The tax policy can also to be seen as contradicting important aspects of national economic priorities. As already noted, the high taxes imposed on hotels makes that sector less attractive than competing countries. A second example is the tax on export receipts which lessens Tanzania's ability to compete internationally. Consequently, current tax policy is in contradiction of national economic policy to create formal sector employment and exports.

Recommendations. Namibia has lessened the burden of taxpayers by consolidating multiple tax registration processes into a single tax registration number, it is recommended that Tanzania consider adopting a similar approach. It is similarly proposed that the TRA consolidate the multiple physical inspections which can now occur to lessen opportunities for petty corruption.

It is also recommended that the GoT review the current tax structure with an eye on simplification and further lowering of rates. Several countries have found that tax compliance and revenue have increased through tax simplification and lowering of rates. In Argentina, for example, the number of taxes was reduced from 25 to 3; subsequently, compliance levels

increased from 13 to more than 90 percent. Similarly, lower tax rates have also increased revenue in Mexico, Chile, India, Indonesia, and Mauritius. At minimum, the stamp tax on export receipts should be repealed as it is a hindrance to redynamizing traditional exports.

Department of Immigration Services
Ministry of Home Affairs
P.O. Box 512
Dar es Salaam

Telephone: 23936
Fax: 844246
Contact: Mr. Kihomono

Labour Commission
UWT Street
P.O. Box 9014

Telephone: 110218/9 or 112618
Contact: Labour Commissioner

There are three types of resident permits available in Tanzania. Self-employed foreigners (investors) are required to apply for a Class A permit while foreign employees must be approved for a Class B permit. Class C permits are relevant for other categories of residents such as students and missionaries. Applications for Class A and C permits should be forwarded directly to the Director of Immigration Services while applications for Class B permits should be forwarded to the Director of Immigration Services through the Labour Commissioner. The Labour Commission is only involved in the issuance of Class B permits. Residence permits can only be applied for in Dar es Salaam.

A. Class A Permits

Application Process. Application Form TIF.1 can be obtained at the Department of Immigration Services. There is no charge for the form and no processing fee. Along with a completed application form, the following items must be attached:

- five photographs;
- birth certificate;
- curriculum vitae;
- educational degrees;
- memorandum and articles of association;
- IPC Certificate;

- copy of the feasibility study;
- sectoral approval of project from relevant ministry.

There is a fee of US$ 1,500 for a Class A permit which is generally valid for two years. Permits can be renewed for an additional two years for US$ 750.

B. Class B Permits

Application Process. To hire a foreign employee, a Class B permit must be applied for by the firm. The application form is available from the Department of Immigration (Form TIF.1) at no cost and there is no processing fee. The application form should be accompanied with the following:

- five photographs;
- birth certificate;
- curriculum vitae;
- academic qualifications (preferably copies of diplomas);
- proof of experience (testimonials or certificates of service);
- organizational chart;
- offer of employment;
- proposed contract.

Employers of Class B residents must obtain a "General Security Covenant" for each foreign employee. This covenant acts as a guarantee that the firm will assume any expenses incurred by the government "in connection with the detention, maintenance medical treatment or conveyance to any place outside Tanganyika of each such employee, his wife, children or other dependents, but in no case exceeding four thousand shillings." Form TIF.13 must be prepared as part of this process and the Covenant must be arranged with the National Bank of Commerce.

Required documents in languages other than English should be translated.

The firm must also prove that it has tried to fill the position with a Tanzanian. Consequently, the firm should supply copies of advertisements announcing the vacancy as well as the curriculum vitas of the Tanzanian alternative candidates. The Labour Commission will also examine the training program being proposed to allow Tanzanians to eventually replace the foreign employees.

The Labour Commission reviews the application and makes a positive or negative recommendation to the Department of Immigration. This recommendation is then implemented by the Department.

Class B residence permits have a fee of US$ 500 for two years. There is a renewal fee of US$ 250. These fees are payable to the Department of Immigration.

Operational Requirements. Form TIF.20 -- "Return on Employment of Non-Citizens" must be submitted annually between January 1st and March 31st. There is no processing fee associated with the submission.

Constraints. Officials note that delays are typically one month in length although private sector sources noted that delays can be as long as six months. The process is difficult and non-transparent. While the Labour Commission notes that it has internal guidelines to determine whether applicants should be approved, these guidelines are not available to the public. There are also allegations of corruption; the most severe was made by one business person who claimed to have paid US$ 5,000 to secure a residence permit.

The involvement of both the Department of Immigration and the Labour Commission in the issuance of Class B permits introduces an unnecessary step to the process. There is no positive or negative list of which occupations are in short supply or surplus in Tanzania to make the process faster and more transparent.

The forms are out of date and have proscribed fees on them which are well below current standards. This situation is confusing to investors and gives the perception to investors that the Department is badly out of date. In addition, some of the documentary requirements, such as the Memorandum and Articles of Association and the feasibility study, are duplicative of those required by other agencies like the IPC.

One other issue which deserves mention is that Tanzania requires travel visas from foreign business and holiday travelers. Visas are available at a cost of US$ 50. Several other countries, such as Uganda, Namibia, and Ghana, have eased temporary entry requirements to facilitate tourism and international business.

Recommendations. It is recommended that the Labour Commission establish and publish positive and negative lists of occupational skills. For example, medical doctors, engineers, auditors and production managers could be included in the positive list while a negative list of manual occupations could also be established. This would enable the process to be more transparent. Moreover, the use of positive and negative lists would accelerate the review process as only the occupations not on either list would have to be reviewed by the Labour Commission.

It is also recommended that the TIF.1 form be updated and that documentary requirements be simplified.

Finally, it is recommended that Tanzania end the requirement for visas for visitors from countries with which Tanzania is trying to develop closer commercial and tourism ties and which pose little risk for illegal immigration.

Internal Trade Section
Ministry of Industries and Trade
Cooperative Building, 5th Floor
Lumumba Avenue
P.O. Box 9503
Dar es Salaam

Telephone: 180323
Fax: 180411
Contact: Mr. M.M.S. Mtimila, Director

Dar es Salaam City Commission
P.O. Box 9084
Dar es Salaam

Telephone: 23551/7
Contact: Mrs. Bertha Swai, Commissioner for Trade and Economy

All businesses are required to obtain a Business or Trade License from the Ministry within 21 days of commencing business. There are three categories of business licenses; the source of these licenses depends on the nature of the activity. They are segmented as follow:

For **First Schedule Activities**, which include 28 different types of activities, an applicant obtains the business license directly from the Ministry at the address listed above. Prominent activities on this list include: manufacturers representative, estate agent, broker, travel agent, shipping agent, shipping, clearing and forwarding, insurance, tourist hotels, banking, transportation by sea or air, harbours and cargo handling, telecommunications, electricity distribution, broadcasting and television, ship chandlers, oil refineries, urban water supply, and casinos.

Businesses falling under the **Second Schedule Activities** must submit applications to the nearest Regional Trade Officer. There are 11 activities under this schedule including: exporters and importers, cooperatives, regional trading companies, wholesalers, building contractors, manufacturers, printers and publishers, spare parts dealers, specified professions, and hunting.

Third Schedule Activities are required to submit applications to the nearest District Trade Office which is typically found in the Town or Municipal Council. These activities include: insurance agents, restaurants and ordinary hotels, auctioneers, itinerant traders, and any other kind of business.

Business licenses should be obtained only once the investor has already completed the Registrar's and the IPC's process. The Director of the Internal Trade Section noted that he is the coordinator of government licenses and grants the final GoT approval to operate.

Application Process. Applicants must complete and submit Form TFN 211. There is no cost for the form and no processing fee. First and Second Schedule Activities should submit the form in duplicate. Attachments should include the following:

- Certificate of Incorporation or Registration;
- proof of having a business premises (lease agreement or rent receipt);
- sectoral approvals if necessary;
- Class A Residence Permit for non-citizens.

For First Schedule Activities, a file is opened for each application which is reviewed by a committee of up to seven people. The committee is chaired by the Director of Internal Trade and has representatives from the Registrar's office, Foreign Trade Department, Customs, Immigration, and the Planning Commission. The committee meets on a monthly basis and therefore the typical delay before issuing the license is one month. Only one to two percent of all applications are rejected.

Second and Third Schedule Activities require three signatures including the land or town planning officer, health officer, and trade officer. All but the trade officer will inspect the premises. Because of lack of vehicles in Dar es Salaam, the business owner must generally provide transport to allow the inspection to occur. Typically, it will take one week to obtain the three signatures. A Licensing Board Committee currently meets to review new business licenses, but this is expected to be amended. In Dar es Salaam, this Committee meets weekly and the former backlog of 2,000 applications has now been addressed.

Delays for most business licenses should be a maximum of one month.

For businesses which need to begin operations immediately, a temporary license can be issued for ten percent of the full fee. The duration of such a permit is normally 30 to 60 days and this amount is deducted from the full fee once the application has been passed by the licensing committee.

Operational Requirements. Annual fees are fixed by the Ministry of Finance and depend on the specific activity. The highest annual fee is for a casino license which is US$ 150,000 while a village business would pay as little as Tsh 3,000. Other selected annual fees include the following:

local banks	Tsh 800,000
foreign banks	US$ 4,000
bureau de change	Tsh 600,000
clearing and forwarding	Tsh 300,000
tourist hotels	Tsh 100,000 plus Tsh 2,000/room
manufacturing	Tsh 600,000
small-scale manufacturing	Tsh 5,000
exporters -- raw materials	Tsh 300,000

All licenses currently expire on April 30th after which there is a grace period of 21 days to pay before a penalty of 25 percent is imposed after the first month. This will be shifted to June 30 to correspond to the GoT fiscal year. The fees are paid directly to the TRA, although the draft amendments will allow payment at the relevant licensing authority where the license will be issued on the spot.

Firms must fill out the same form annually but committee approval is limited to the initial application. Businesses are required to attach proof of payment of the fee to the TRA, as well as a valid residence permit and other clearances if relevant. The delays for renewal of business licenses are minimal.

The Dar es Salaam City Commission also imposes a number of taxes on businesses. Foremost among these is the Development Levy to which all private companies and individual business owners are subject. This levy is 0.3 percent of annual sales revenue or Tsh 20,000, whichever is higher. There is a proposal to raise it to 0.75 percent of annual turnover. There are also duties imposed on manufactured products such as beer, soft drinks, hard liquor and wine, tiles, cement and aluminum sheets. Duties also exist for several types of forest products including charcoal, firewood, logs, poles, and timber. The Dar es Salaam City Commission has annual license fees for informal business activities. Most of these licenses are available for Tsh 600-2,000 per annum; however the Commission is now considering raising these rates where most businesses will pay an amount between Tsh 6,000-12,000 per annum.

Constraints. According to Dar es Salaam officials, the licensing forms are difficult to obtain because the number printed is insufficient. Ministry officials note that the budget was based on demand in previous years which was insufficient since many businesses did not legally register. At present, all business license application forms are printed by the Ministry and then distributed to Regional Trade Officers. From the Regional Trade Officers, they are then passed on to the District Trade Officers. The Dar es Salaam officials noted that an insufficient number of copies are printed which leads to shortages. The form is in Swahili, and is not translated, which makes it difficult for foreign investors to complete.

According to the Director of Internal Trade, total applications, including renewals, range between 1,000-1,500 per year. The fact that the IPC, which is oriented to large-scale businesses, has itself approved nearly 800 projects, is evidence of the high percentage of businesses in Tanzania which are operating informally.

A final constraint is that all licenses expire April 30th which means that delays can be excessive at that time of year.

Recommendations. There are a number of recommendations which could ease delays now faced in obtaining business licenses. First, convert the business licensing process into a registration process rather than an approval process in order to reduce delays. At present, only one to two percent of applicant are rejected so this proposed change will pose little risk. Approvals could still be required of certain activities if desired. Second, more copies of the forms should be printed; alternatively, local authorities should have permission to print their own application forms. Third, business licenses should be granted on a revolving basis year-round

to reduce the delays now faced every March. This would not only reduce business delays, but make the flow of work more rational for GoT employees.

Finally, forms should be printed in both Swahili and English to make them comprehensible to foreign investors.

Mwanza Municipal Council
P.O. Box 1333
Municipal Hall
Mwanza

Telephone: 40334
Fax: 50785
Contact: Mr. Jared Mariki, Trade Officer

Application Process. As in Dar es Salaam, business licenses are required for investors who wish to establish operations in Mwanza. There are three schedules of licenses. First schedule license applications must be submitted to the Ministry of Industries and Trade in Dar es Salaam. Second schedule license applications can be submitted to the Regional Commission. Third schedule license applications are submitted to the municipalities. Third schedule licenses include the following: insurance agent, business restaurants and ordinary hotels, auctioneer, itinerant trade and any other business.

To obtain a third schedule business license in Mwanza, applicants must submit an application form directly to the Municipal Council. There is no fee. It is the investor's responsibility to obtain each of the necessary approvals in the business license process. The first step in the approval process is a signature from the Municipal Urban Planning Officer. This individual conducts an inspection of the site. Once this signature is obtained, a health officer must then inspect the site and sign the application. The next step is a review by the Municipal Ward Committee. It consists of the ward councilor, ward executive officer, health officer, location officer and two members of the private sector. This committee collects and reviews applications and they have no set schedule for meetings.

The final step in the application process is the municipal trade office. A trade committee meets on a quarterly basis to review the application. Once the trade officer has signed the forms, the applicant must visit the Income Tax Department, pick up tax forms and pay provisional taxes. These taxes must be paid prior to the beginning of operations. The investor returns to the trade office with the income tax clearance certificate. At this stage, the investor pays the licensing fees which vary depending on the type of project. As of June 1996, fees for new third schedule licenses and renewals have been fixed at Tsh 40,000. According to municipal officials, the delay for the entire process is one day to one week. However, given the inevitable difficulties in finding the persons whose signatures are required and the quarterly meeting schedule of the

trade committee, it is likely that the delay could be as long as three months. Licenses are renewed annually.

For second schedule licenses that must be applied for through the Regional Commission, an investor must submit the application to the Regional Trade Officer. A Regional Licensing Advisory Committee meets on a quarterly basis to review the applications. This committee consists of the Regional Development Director, the Regional Trade Officer, a representative from the Finance Department, an Immigration Officer and the Regional Security Officer. According to regional officials, it takes approximately two weeks to obtain approval; however, the quarterly meeting schedule of the Regional Licensing Advisory Committee suggests that delays could be as long as three months. Licensing fees vary depending on the type of license and they range from Tsh 3,000 to Tsh 800,000.

If an establishment seeks to obtain a liquor license, it is required to submit an application to the municipality during one of the two meetings per year during which such licenses are issued. If an application cannot be submitted during one of these meetings, the liquor license applicant must pay Tsh 2,000 to request a special meeting of the Ward Committee and pay an additional Tsh 150,000 for sitting fees. In addition, liquor license applicants must pay a Tsh 3,000 to Tsh 12,000 fee as a "contribution for the development of the ward."

Operational Requirements. The Mwanza Municipality has recently changed its procedures and only reviews new applications. In order to renew a license, an investor must simply pay the Tsh 40,000 renewal fee and no resubmission is required. There are no sitting fees paid to members of the Municipal Council. Health officers may require payment of a refuse collection fee of up to Tsh 4,800 per year, based on the location of the site.

Constraints. The three-tiered licensing process is complicated and biased against investors who operate outside of Dar es Salaam. Although second and third schedule licenses can be obtained from the Mwanza Municipality and the Regional Commission, they can be revoked at any time by Dar es Salaam-based national ministries. Moreover, the fact that first schedule licenses -- the most numerous and commonly applied for licenses -- can only be obtained in Dar es Salaam increases delays and expenses incurred by investors who are situated outside of Dar. The requirement for approval from both the ward committee and the trade committee to obtain a third schedule license is excessive and represents a duplication of effort. The multiple steps required indicate that businesses are subject to a frustrating run-around. The fact that the investor is responsible for managing the application process by personally visiting the municipal council to obtain the necessary signatures is time-consuming and inconvenient. The procedures for obtaining a liquor license are cumbersome and costly and the need for an additional contribution to the Ward Committee is unclear.

Recommendations. The government of Tanzania should decentralize licensing functions for non-Dar es Salaam based investors. This would reduce delays in obtaining licenses and the expenses incurred by investors in traveling to the capital. It is recommended that the Ward Committee's approval for third schedule licenses be removed since it appears to be duplicative of the trade committee. The trade committee should also meet more frequently throughout the year. In addition, the Mwanza municipality should restructure its new license application

procedures so that an investor need only submit an application once and receive approval within one week. This would entail reducing the number of signature requirements by consolidating all inspections and reviews in a single procedure managed by one office within the municipality. The procedures for obtaining liquor licenses should be streamlined by eliminating the approval of the Ward Committee and integrating the entire procedure into the general trade license application process.

Table 2-1: General Approvals, Permits And Licenses

Agency Name	Constraint	Proposed Solution	Action Required
Registrar of Companies	business name and company registration restricted to Dar es Salaam; problematic requirement for foreign branches to provide certified copies of charters; limited availability of forms	Expand registration in outlying parts of the country. Periodically visit major urban areas to ease cost burden of traveling to Dar es Salaam. Put registration and annual return forms on computer disks and sell them to advocates and accounting firms throughout Tanzania. Terminate the burdensome requirement for foreign branches to have certified copies of charters.	ministerial and internal
Investment Promotion Centre (IPC)	dual role as regulator and promoter creates potential conflict of interest; incentive structure favors both import-substitution and export-oriented activities; complicated approval process; minimum investment levels are counterproductive and discriminatory to small investors; lengthy delays in the approval process; unrealistic and administratively difficult requirement for businesses to keep separate accounts; low salaries and poor morale; improperly structured to provide pre- and post-investment services; sub-standard physical environment	Revise National Investment Act by placing incentives in tax code and establish a simple registration system. Remove Investment Promotion Committee from approval process. Create performance-based incentives and raise investment allowances. Grandfather all existing GoT commitments to current IPC certificate holders. Grant IPC autonomy and place it outside of the civil service.	legislative and ministerial
Commission for Income Tax **Tanzania Revenue Authority**	high level of taxes; complex tax system; unrealistic and inefficient provisional tax system; ambiguous tax system; limited financial incentives for new and existing businesses; low wear and tear deductions do not encourage capital investment; high withholding taxes hamper investment; inactive National Tax Appeals Court	Provide refunds instead of future tax credits for firms that overpay income tax. Clarify guidelines on income tax exemptions and deductibility of normal business expenses such as advertising and computers. Review withholding tax rates and terminate withholding tax on insurance claims. Increase wear and tear deductions to increase incentives for capital investment. Consider creating export incentives. Revive National Tax Appeals Court.	legislative and ministerial

Table 2-1: General Approvals, Permits And Licenses (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Sales and Excise Taxes **Tanzania Revenue Authority**	cumbersome paperwork and reporting requirements for businesses; complex sales tax system; multiplicity of taxes and high tax rates are problematic; complex tax structure increases petty corruption; multiple inspections	Consolidate multiple tax registration processes into a single tax registration number. Review the current tax structure for the purpose of simplification and reduction of rates. Repeal stamp tax on export receipts since it hampers traditional exports. Consolidate multiple inspections.	legislative and ministerial
Department of Immigration Services **Labour Commission**	lengthy and non-transparent process; unnecessary step created by joint involvement of Department of Immigration and Labour Commission for Class B resident permits; absence of positive or negative occupational list contributes to delays in the issuance of permits; outdated forms; duplicative documentary requirements; travel visa requirement hampers tourism and business development	Establish and publish positive and negative lists of occupational skills in order to accelerate and clarify the review process. Update the TIF.1 form and simplify documentary requirements. Terminate the requirement for visitor visas from countries with which Tanzania seeks to develop closer commercial ties.	ministerial and internal
Internal Trade Section **Dar es Salaam City Commission**	insufficient number of forms printed; single expiration date for all licenses adds to delays; form is only in Swahili	Increase the number of forms printed or give permission to local authorities to print their own application forms. Grant business licenses on a revolving basis year round in order to reduce delays. Print forms in both English and Swahili to make them comprehensible to foreign investors.	internal
Mwanza Municipal Council	complicated three-tiered licensing process discriminates against Mwanza-based businesses; duplicative approval requirement from both the ward committee and the trade committee contributes to delays; time-consuming requirement for investors to personally shepherd applications through the municipal building in order to obtain signatures; cumbersome procedures for obtaining a liquor license	Decentralize licensing functions for Mwanza-based investors. Remove ward committee approval for third schedule licenses. Expand the number of trade committee meetings during the year. Restructure license application procedures to accelerate approval process for investors to one week. Eliminate the ward committee approval for liquor licenses.	ministerial and internal

Table 2-2: General Taxes

I. National Taxes			
Personal Income Tax	Maximum: 35% of gross pay		TRA
Corporate Income Tax	35%		TRA
Housing Levy	4% of gross emoluments		TRA
Withholding Taxes	Non-resident	Resident	TRA
Interest	15%	15%	
Dividends	20%	15%	
Insurance Commission	7.5%	7.5%	
Insurance Claim	30%	30%	
Management/Prof. Fees	30%	N/A	
Royalty Fees	30%	N/A	
Rent	40%	15%	
Goods and Services	2%	2%	
Transport	N/A	4%	
Sales Tax	0-30%		TRA
Hotel Levy	20% on all room and meal revenue		TRA
Excise Tax	varies, applied on luxury goods		TRA
Stamp Duty	varies and is applied on 65 different instruments		TRA
Import Tariffs	varies depending on good		TRA
Export Tax	2% of FOB on traditional exports		TRA
Minimum Standards Tax	41 different rates depending on activity		TRA
II. City Taxes			
Development Levy	0.3% of annual revenue or Tsh 20,000 (whichever's higher)		Dar es Salaam City Commission
Informal Business Licenses	varies depending on activity		Dar City Commission
Property Taxes	0.1% of assessed value		Dar City Commission
III. Labor Taxes			
Vocational and Educational Training Authority (VETA) Levy	2% of gross emoluments		National Provident Fund
NPF Pension Payments	10% of gross wages		National Provident Fund

Specialized Approvals

Specialized approvals comprise those necessary for only certain types of investments. It is difficult to generalize about the difficulties related to specialized approvals. Procedures, delays and levels of transparency vary widely from agency to agency. In general, obtaining specialized licenses is far more difficult than it needs to be. Indeed, the bureaucratic constraints encountered are largely the legacy of the control-oriented economic regime that dominated Tanzania for nearly three decades. On the positive side, it is worth noting that some agencies have already streamlined procedures. The Central Transport Licensing Authority, for example, has reduced the amount of time it takes to obtain a license from two weeks to two to three days. As shown in **Table 3-1**, most of the specialized approvals consist of those from sectoral ministries or agencies. The steps required for the various agencies are outlined below.

A. Mining

Ministry of Energy and Minerals
P.O. Box 2000
Sokoine Drive
Dar es Salaam

Telephone: 37142
Fax: 116719
Contact: Commissioner for Mineral Resources

Mineral resources in Tanzania are governed by the Mining Act of 1979 and all mineral rights are vested in the state; however, the Mining Act recognizes ancestral rights to some minerals. Mining policy in Tanzania has evolved considerably in recent years; at present, the Ministry is considering the enactment of a new Mining Act. The licensing system is organized into two different systems based on the scale of mining operations. Small-scale mining operations work under a "Registered Claim" which they have obtained after receiving a "Prospecting Right." There are three types of licenses granted in the case of large-scale operations: "Reconnaissance License," "Prospecting License" and "Mining License." There are eight zonal offices of the Ministry of Water, Energy and Minerals throughout Tanzania; however, applications must be submitted in Dar es Salaam.

Application Process. For small-scale mining operations, Prospecting Rights are granted for a period of six months. If the prospecting is successful, the claim can be registered. There is no preparation fee for registering a claim and it is valid for one year; however, there are efforts underway to extend the length to three years. There are about 5,000 registered claims in the country. To apply for a Prospecting Right, a form is filled out. A topographic map of the

proposed prospecting area should be attached. There is a preparation fee of Tsh 10,000 and the delay is typically three months. Annual rent for the prospecting area ranges from Tsh 20,000 - 40,000 depending on the type of mineral. Prospecting for small-scale miners is restricted to an area of 1,600 feet by 1,000 feet. Only Tanzanians are eligible for these Prospecting Rights and they are granted by the Assistant Commissioner for Mines in Dodoma. Smaller companies do not have to apply for a Reconnaissance License.

The process differs for large-scale mining which requires a three-step process. The first step is to obtain a Reconnaissance License; it is necessary to apply by letter to the Minister. No application form is needed but a work program, planned expenditures, and a map of the area should be attached. There are no restrictions on the size of the area to be surveyed. An aerial survey is conducted. The application is then forwarded to the Geological Survey in Dodoma to determine if there are pre-existing licenses in the area. There is a rental fee of US$ 10 per square kilometer. The approval process has been reduced from six to eight months to three months. Reconnaissance Licenses are valid for one year; but they are renewable to up to a maximum of two additional years.

To obtain a Prospecting License, the prospective miner writes a letter to the Minister. The investor should already have filed forms with the Registrar of Companies before applying for this license. The mining area should be restricted to a maximum of 150 square kilometers. The applicant submits information such as work program, planned expenditures, proposals for employment and training of Tanzanian citizens, and a map of the area. When transferring from a Reconnaissance License status to a Prospecting License status, the licensee must relinquish one-half of the area reserved under the Reconnaissance License. There is a US$ 400 preparation fee and a rental fee of US$ 30 per square kilometer per year. Prospecting Licenses are valid for two to three years. They may be renewed twice (for two years each time) and it is possible to obtain multiple prospecting licenses. Prospecting Licenses can be transferred with the approval of the Minister.

A Prospecting License permits a mining investor to import equipment duty free. The investor needs to apply to the Treasury Department of the Ministry of Finance for import duty exemptions. At one time there was a joint committee that evaluated import duty exemption requests and it minimized delays; however, the committee was disbanded two years ago. An investor must now submit a list of equipment for which duty exemptions are being requested. The Ministry then submits a recommendation to Treasury. It can take up to three months for Treasury to approve the exemption request while the Minerals Division can reportedly issue its recommendation in one to three days.

After the Prospecting License, the next step is to obtain a Mining License. An investor must submit a letter and a final report -- a feasibility study -- to the Minister that will determine whether the land is to be mined or relinquished. The area to be mined under a Mining License is smaller than that for a Prospecting License; however, there is no designated limit. The duration of the license is 25 years. Licenses can be sold but the government must be informed of the transaction and the Minister must approve any sale.

Operational Requirements. The rates for royalty payments are as follows:

- Diamonds: 5% of FOB value;
- Gold and Gemstones: 3% of FOB value;
- Silver, Platinum, Base Metals: 3% of FOB value;
- Coal, Salt, Building Materials: 2% of FOB value;
- Cut/Polished Gemstones and Diamonds: 1%.

For large producers, diamonds must be sorted in London. In an effort to encourage processing, the royalty fee for cut/polished diamonds has been lowered. The Minerals Division has an office in London. After gold and silver is refined overseas, the results are sent to the Bank of Tanzania and subsequently to the Commissioner of Mines in Tanzania who is advised of the amount of gold or silver per consignment. Royalty payments are made after every consignment or on a quarterly basis.

For small producers, the burden of obtaining export permits has shifted from the producer to the dealer. The dealer must apply for an export permit; the processing delay is 30 minutes to one hour and the royalty is paid after processing is completed.

Constraints. There are numerous regulatory constraints that hamper the development of the mining sector in Tanzania. At least part of the problem is attributable to the splitting of responsibilities between Dar es Salaam and Dodoma. The one-year term for a Reconnaissance License is too short and does not compare favorably with other countries. Secondly, although the delay in obtaining a Reconnaissance License has been reduced to three months, it is still quite lengthy if it is compared with the three week approval timeframe in Namibia and three days in Chile. Indeed, licensing difficulties and the high tax regime in the minerals sector have resulted in approximately 50 to 75 percent of Tanzanian minerals being exported illegally. In addition, the delay in the approval of import duty exemptions is excessive.

Recommendations. It is recommended that delays in issuing licenses should be further reduced. One way to achieve this is to improve coordination between the offices in Dar es Salaam and Dodoma. The length of Reconnaissance Licenses should be increased to three years. In addition, the tax structure should be reviewed in order to reduce the high level of illegal mineral exports. Finally, a joint Ministry of Finance/Mines tax exemption review committee should be considered so that delays in the exemption approval process can be minimized.

B. Tourism

Directorate of Tourism

IPS Building
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Dar es Salaam

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Fax: 113082
Contact: Mr. S.A. Pamba, Acting Director

Tourism licensing in Tanzania is regulated by two major laws: the Hotels Act of 1963 and the Tourist Agency Licensing Act of 1969. The National Hotels Board has not been active for the past two years and, as a result, the Directorate of Tourism has been handling hotel licensing. The description below outlines the current process rather than the process as it exists on paper. The Tourism Board handles travel, tour operator and hunting licensing.

Hotel Licensing. A prospective hotel developer must provide technical designs of the proposed project to the Directorate. There is a form to be filled out which is available at no cost. Attached to the form should be company registration forms, name of the developer and citizenship, and company memorandum and articles of association. A developer must then finance an environmental impact assessment which must be reviewed by both the National Environmental Management Council and the Directorate of the Environment. It reportedly takes three weeks for hotel license approval from the Directorate of Tourism. Once approval is given, construction can begin.

Once hotel operators receive approval to begin construction, they must obtain the following licenses: restaurant, hotel and liquor licenses; common lodging house license; lodging housekeeping license; entertainment license; and television and radio license.

Prior to a hotel's opening, an additional form regarding a hotel's proposed room capacity needs to be filled out. The Directorate of Tourism is also in the process of developing procedures for licensing hotel managers. There is no fee arrangement for these procedures.

Travel Agent Licensing. Only Tanzanian nationals are permitted to operate travel agencies. A prospective travel agent must fill out a form and the fee is Tsh 5,000. The agency must have at least two employees with IATA-approved diplomas and there must be approved office facilities. In addition, the prospective travel agent must have a letter from an airline indicating that it is an approved travel agency. Licenses are valid for one year -- from January 1 to December 31. The Tourism Agency Licensing Authority meets four times a year to approve new licenses and renewals; thus, the delay is up to three months. There is a licensing fee of US$ 2,000 per year or the Tanzanian shilling equivalent.

Tour Operator Licensing. There are separate licensing procedures for local and foreign tour operators. For local tour operators, there are certain minimum requirements. They must own five new four-wheel drive vehicles and they must have comprehensive insurance coverage. There is a form to be filled out and a vehicle inspection report and proof of a tour operator's incorporation must be attached. Forms should be submitted to the Directorate of Tourism.

For foreign tour operators, the operator must own a minimum of ten new vehicles valued at US$ 300,000. All vehicles must be registered under the company's name. The other requirements and procedures are the same as for local tour operators.

Licensing Fee Structure for Travel Agents and Tour Operators. The licensing fees for travel agents and tour operators are organized into four classes: Class A, Class B, Class C and Class D.

Class A license fees are applied to: tour operators, travel agencies, hunting safaris, mountain climbing, air charters, marine activities, lodges and tented camps, and rental cars. When the applicant is a Tanzanian and the company is incorporated in Tanzania, or it is a joint venture with majority Tanzanian participation, the fee is US$ 2,000 or the Tanzanian shilling equivalent. If ownership is more than 50 percent foreign, the fee is US$ 5,000 or the Tanzanian shilling equivalent.

Class B licensing fees are applied to professional hunters and tour guides. When the applicant is Tanzanian or the company is a joint venture with majority Tanzanian participation, the fee is US$ 200 or the Tanzanian shilling equivalent. In all other cases, the fee is US$ 1,000 or the Tanzanian shilling equivalent.

Class C licensing fees are applied to tourist hotels, exclusive clubs and unclassified hotels. The fees are US$ 1,000, US$ 2,500 and US$ 200 respectively.

Class D licensing fees apply to curio shops. The fee is US$ 200.

Hunting Licenses. The applicant must fill out a form and the application fee is Tsh 5,000. The vehicle requirements depend on whether the applicant is local or foreign. There is a separate application procedure required to obtain a hunting block or concession. This procedure is conducted through the Wildlife Division of the Ministry of Natural Resources. A letter from the Wildlife Division attesting to the possession of a hunting concession is necessary and must be attached to the application. The Directorate of Tourism submits the application to the Tourism Board for approval. Assuming that the information is complete, the delay is three months. Fees for Tanzanian applicants are US$ 2,000 and US$ 5,000 for foreign applicants.

The fee for a hunting block is US$ 7,500; most hunting operators use five blocks. Hunting operators are also required to participate in community-building projects in their particular hunting areas. These activities are financed by a ten percent levy which hunting operators charge on their clients' game fees. For a 21-day safari, these fees are approximately US$ 10,000 per client. Clients must also pay US$ 100 per firearm; a trophy shipment fee of US$

300; a hunting license of US$ 600; and a US$ 100 per day conservation fee. Hunting operators are required to oversee anti-poaching activities in their particular hunting areas.

Operational Requirements. Monthly and daily reporting forms are required for hotels. Travel agents need to submit statements indicating monthly revenues -- in US$ or Tanzanian Shillings -- as well as the number of clients. Tour operators must submit monthly revenue reports to the Directorate and a US$ 2,000 annual licensing fee.

Hunting operators pay an annual fee of Tsh 15,000 for a trophy dealers license.

The tax regime with respect to hotels is very high. There is a twenty percent hotel levy which is applied to all room and board expenses. In addition, there are sales taxes, bar licenses, restaurant licenses, common lodging house license, lodging housekeeping license, entertainment license, television and radio license, stamp duties and withholding taxes. Altogether, there are more than twenty taxes that hotels must pay or collect from customers.

Constraints. The guidelines for travel agents and tour operators are overly restrictive. Indeed, the need for at least two travel agents in a travel company to have IATA-approved diplomas is unclear. In addition, the need for tour operators to own a certain number of new, four-wheel drive vehicles as a precondition of licensing is overly restrictive; there appears to be no correlation with this precondition and eventual success as a tour operator. The proposed licensing of hotel managers is unnecessary and would simply add to delays in the overall hotel licensing process; hotel owners are unlikely to hire unqualified managers who will risk their capital. Resumption of National Hotels Board operations will likely slow approvals. The tax regime for hotels is very high and it is a contributing factor to high room rates which make Tanzania less price competitive compared to Kenya and several countries in Southern Africa. The tourist visa requirement is a hindrance to government plans to target tourism sector development as a national priority. In addition, there are fewer than ten hotel projects begun each year in Tanzania, although 80 to 100 projects are approved each year. Thus, there is only a ten percent realization rate which is a strong indication of the problems the hotel industry is facing.

Recommendations. It is recommended that the approval process for tour operators and travel agents be terminated. At minimum, the requirements for tour operators and travel agents should be revised and simplified. Indeed, the government should consider reviewing and possibly terminating the requirement for IATA-approved diplomas for travel agents. In addition, the vehicle requirements for tour operators seem arbitrary and the government should consider abolishing them. The tourism licensing approval process should be restructured to enable the Directorate of Tourism -- instead of the Tourism Board -- to become the last approval required. The Tourism Board should act as an advisory body and not as an approval-granting organization. The tax regime for hotels should be streamlined since the current regime will hamper development of a critical national priority. Finally, the tourist visa requirement should be abolished since it adds an additional obstacle for foreign tourists who wish to visit Tanzania.

C. Fishing

Fisheries Division
Ministry of Tourism, Natural Resources & Environment
P.O. Box 2462
Dar es Salaam

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Contact: Director

The fishing industry in Tanzania is governed by the Fisheries Act of 1970. Under the terms of the International Convention of the Law of the Sea, Tanzania has a 12-mile territorial water boundary along its 800 km coastline as well as a 200-mile Exclusive Economic Zone (EEZ). Due to over exploitation of fisheries resources, fishing within the 12-mile territorial limit is restricted to Tanzanians. Foreign investment in fishing is restricted to the Exclusive Economic Zone. With regard to inland fisheries, Tanzania owns 50 percent of Lake Victoria, 45 percent of Lake Tanganyika, 20 percent of Lake Nyasa, and several smaller lakes and rivers. Only Tanzanian fishermen and vessels are permitted to operate along these waterways; however, foreign investors are permitted to operate inland fish processing plants and aquaculture projects. Foreign investors may hire Tanzanian vessels to engage in inland fishing. All fishing vessels must be registered and licensed. In addition, licensing is required for activity in the Exclusive Economic Zone, shore-based fish processing, artisanal freshwater fishing and aquaculture. There are Regional and District Fisheries offices throughout the country.

Fishing Licenses. Within the Exclusive Economic Zone, fishing licenses are granted on an annual basis. A prospective investor must fill out a form and submit it to the Fisheries Division. There is no fee for the form. Investors are notified of approval or rejection within 30 days. After being approved, the investor signs a fisheries agreement with the Fisheries Division and the licensing fee is US$ 80 per gross registered ton (GRT) of the vessel.

For coastal and inland artisanal fishing, the investor must submit an application form to the Regional Fisheries Office. There is no fee for the form. An application for a fishing license must first be approved by a village authority if applicable. Subsequently, recommendations are made by both the District Fisheries Officer and the Regional Fisheries Officer. Finally, the Director of Fisheries must approve the license. It reportedly takes a day for a license to be issued once all the other signatures have been obtained. The licensing fee is approximately Tsh 3,000. Licenses are renewed on an annual basis.

Fishing licenses are issued at the beginning of March. During December and January, the Research Department of the Fisheries Division conducts a stock assessment of inland and coastal waters which is directed primarily to prawn fishing. Based on this analysis, the Fisheries Division determines the number of vessels and fishermen to be registered and

licensed. Applications for new licenses and renewals need to be submitted between the beginning of December and the end of February. Although licenses for artisanal fishermen can be issued in one day, delays can be as long as three months. Moreover, if the Research Department decides to restrict the number of licenses issued in a given fishing season, delays can last up to one year.

Fish Processing Licenses. For shore-based fish processing licenses, a prospective investor must submit a letter of intent and a feasibility study to the IPC. The IPC then issues a Certificate of Approval in two to four months after consultation with the Fisheries Division. Since the majority of Tanzania's fish is exported to Europe, a European Community (EC) team visits the processing facility to determine if it meets the stringent requirements for exporting to EC countries. The Tanzania Bureau of Standards and the Factories Inspectorate also conduct inspections of processing facilities.

Registration and Licensing of Vessels. All fishing vessels in Tanzania must be both registered and licensed. An investor submits an "Application for Registration of a Fishing Vessel" to the Fisheries Division. A Fisheries Officer inspects the vessel to determine seaworthiness. It takes one day to register a vessel and it is a one-time registration only.

Once the vessel is registered, an investor submits an "Application for Fishing Vessel Licence" to the Fisheries Division. If the vessel is less than 11 meters in length, the license is issued by the District Fisheries Office. If the vessel exceeds 11 meters in length, the license is issued by the Regional Fisheries Office. Licenses are valid for five years for Tanzanian citizens only; however, there is an annual signature requirement from a licensing authority within the Fisheries Division.

The registration fees vary according to the nationality of the ownership of the fishing operation and the level of investment with respect to shore-based fish processing facilities. For Tanzanian-owned prawn trawlers between 21 and 159 Gross Registered Tons with approved shore-based processing facilities, the registration fee is US$ 56.80. If the same company does not have approved processing facilities, the fee is US$ 84. For foreign-owned prawn trawlers of the same size, the fees are US$ 20,000 and US$ 40,000 respectively. For Tanzanian-owned fin fishing vessels, the registration fee is US$ 200 if they have approved shore processing facilities and US$ 250 if they do not. For foreign-owned fin fishing vessels, the fees are US$ 4,000 and US$ 18,000 respectively.

Aquaculture Permit. Aquaculture has been an underdeveloped industry in Tanzania and foreign investment is encouraged in this sector. An application is submitted to the IPC. Once the IPC issues the Certificate of Approval, the investor must apply to the Ministry of Lands in order to obtain a lease for the land on which the aquaculture project will be established. The Fisheries Division then provides a letter of introduction to the Regional Fisheries Office for the area in which the project is being planned. The aquaculture permit is issued shortly thereafter. Since the aquaculture industry is fairly young and the level of investment small, the Fisheries Division could not provide comprehensive data on delays in the process. Aquaculture products are not subject to export royalties.

Operational Requirements. In order to export fisheries products, a prospective exporter must submit the "Application for an Export Licence for Fish and Fish Products" to a Regional Office of the Fisheries Division. The approval of a District Committee is the first step in the process. Once approved by the District Committee, the license application must be approved by a Regional or District Fisheries Officer. Finally, the application is approved by the Director of Fisheries. Since foreigners must have approved fish processing facilities in order to export, the facilities must be inspected by both the Fisheries Division and the European Community, in the case of exports to the EC. In addition, each consignment to be exported must be accompanied by a Certificate of Health. Foreigners pay a consignment-based export licensing fee of US$ 420 plus 20 percent ad valorem and Tanzanian exporters pay a licensing fee of US$ 31-32 per shipment. It takes approximately one month to obtain an export license.

Constraints. Given the over exploitation of fisheries resources in Tanzania's inland and coastal waters, efforts by the government to restrict investment are understandable. However, the multiplicity of registration and licensing fees is ambiguous and discriminatory to foreign investors. The requirement for both fishing vessel registration and licensing is unclear. There is no reason why the two procedures cannot be integrated. The multiplicity of steps needed to obtain a fishing license contributes to lengthy delays in the process. The number of agencies involved in operational requirements is excessive and duplicative, particularly between the Fisheries Division and the Ministry of Health.

Recommendations. It is recommended that the government of Tanzania require one-time registration for fishing vessels; additional fishing vessel licensing requirements are unnecessarily burdensome. The Fisheries Division should commission a study to examine the impact of the broad gap between local and foreign fishing vessel registration fees on overall fisheries sector foreign investment. Since the facilities have already been inspected by the EC, Fisheries Division and the Ministry of Health, the export permit should be abolished. Finally, the Fisheries Division should abolish the aquaculture permit requirement; Ghana does not require an aquaculture permit and it has had no adverse impact.

D. Timber

Forestry and Beekeeping Division

Ministry of Natural Resources & Tourism
NBC Building
Samora Avenue
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Dar es Salaam

Telephone: 111062/5
Fax: 35926
Contact: Director

Utilization of forest resources is managed by the Forestry and Beekeeping Division and forestry management is governed by the Forestry Ordinance of 1957 which is under review. Pursuant to Tanzania's land policy, all land and the trees which grow on them are the property of the government. The Forestry Division is required to replant trees since all trees are owned by the GoT. According to Forestry Division staff, there is extensive illegal cutting. Export of logs is prohibited except for two species: Swartizia Madagascarencis and Tectona Grandis. The export of processed wood --with the exception of charcoal -- is encouraged; moreover, there is no licensing requirement for wood processing activities. There is considerable underutilization of forestry resources in Tanzania. There are regional offices of the Forestry Division throughout the country.

Tanzania has approximately 13 million hectares of forest. Of this total area, approximately 12,374,000 hectares are Central Government forest reserves and 653,600 hectares are managed by local governments. 2.6 million hectares of the 13 million hectare natural forest reserve is classified as protective forests for environmental purposes. The remaining 10.4 million hectares are classified as productive forest areas where the bulk of forestry activity occurs.

Application Process. The application process to obtain a "Licence to Fell, Collect and Remove Forest Produce" in forest reserves and unreserved areas should begin by writing a letter to the nearest Forestry Division office. This license is deemed to be "casual" since it authorizes the felling of a specified quantity of timber for a specific period. The prospective investor should attach a copy of a business license to the letter.

The Forestry Division determines who has title to the land on which the investor proposes to operate and a Certificate of Occupancy constitutes proof of such title. If the land has already been surveyed, it takes only a few days to process the application. If the land has not been surveyed, the process takes longer.

The duration of a license to fell varies from one month to one year. Most licenses are issued for two to three months. Provisions exist to grant forestry concession licenses for two to three years; however, in practice, these are not issued. A concession auctioning system is under consideration by the GoT and it will be developed on a trial basis before the end of 1996.

When applying for a license to fell trees, a royalty must be paid to the government. It is based on the particular tree species being harvested. The general procedure is to pay all royalties in one installment in order to avoid delays. However, payment can be made in two installments. If an advance payment is made, the second installment is paid once the land is cleared. Payment amounts are at the discretion of the licensing officer and they can be as high as Tsh 100,000. The payment of this fee is a prerequisite to obtaining a license.

Operational Requirements. A "Permit for Export of Graded Timber" is required for each exported timber consignment. Fees for an export permit vary on the basis of wood type and its value. The delay in obtaining a permit is reportedly only a few minutes once the application is submitted to the Forestry Division.

Royalties for withes (poles under five cm diameter at butt end) are Tsh 150 per load of 30 withes. Licenses for firewood are issued by quantity or time: Quantity licenses are Tsh 1,000 per stacked cubic meter. Time licenses (to enter the forest and remove 28 kgs. of dead fallen wood daily) are Tsh 600 for a calendar month or part thereof. Fees for charcoal are Tsh 300 per 28 kg. bag.

Royalties on non-plantation forest products (when the produce is cut and removed by the licensee) are as follows:

Classes Set Out in Second Schedule (Classes of Tree Species)	Fees Per Cubic Meter (True Measure Overbark)
Class IA	Tsh 50,000
Class IB	Tsh 20,000
Class IIA	Tsh 15,000
Class IIB	Tsh 10,000
Class III	Tsh 8,000
Class IV	Tsh 5,000
Class V	Tsh 3,000

Royalties on plantation forest products (where the produce is felled and removed by the licensee) are as follows:

Juniperus Procera	Tsh 8,000 per cubic meter
Softwoods	Tsh 1,500 - 4,000 per cubic meter
Hardwoods Clearfellings	Tsh 2,000 - 25,000 per cubic meter

Fees to establish and operate a sawmill or any other commercial business in forest plantations and forest reserves are as follows:

Capacity to 5,000 cubic meters per year	Tsh 100,000 per sawmill unit
Above 10,000 cubic meters per year	Tsh 200,000 per sawmill unit

The certification fees for grading of timber for export are Tsh 20,000 per consignment. The Forest Products Export Certificate fee is Tsh 20,000 per consignment.

Submission of an application to the Forestry Division is also required to move timber from one region to another. There is no application fee and it takes only a few minutes to obtain approval for a "Permit to Move Timber".

Constraints. The Forestry Department issues its "License to Fell Trees" for only one to three months while most countries provide such concessions for periods of two to three years. There are provisions in Tanzanian forestry law which permit concessions for more extended periods but in practice they have not been issued. This situation creates a highly bureaucratic environment for investors which compels them to make numerous "unofficial" payments to various authorities. In addition, the high levels of illegal cutting in Tanzania are largely

attributable to this bureaucratic environment. Since all trees are owned by the government, there is no incentive for the private sector to undertake tree replanting which hinders the long-term sustainability of the industry. The royalty and licensing fee structures are relatively complex; in Uganda there are only three classes of wood for which royalty payments are required compared to seven classes in Tanzania.

Recommendations. It is recommended that the Ministry grant concessions for a minimum of two to three years. In order to manage its limited financial and technical resources, the GoT should consider privatizing some forest resources and ending the current nationalization policy for all trees. This will encourage the private sector to become more actively involved in tree planting. Finally, the Ministry should streamline the royalty and licensing fee structures by consolidating the seven classes of royalty fees into two or three as is the case in Uganda.

E. Industrial Licensing

Industrial Licensing Board (ILB)

Cooperative Building, Tenth Floor
Lumumba Street
P.O. Box 9393
Dar es Salaam

Telephone: 180385 or 181344 or 180113/7
Contact: Mrs. G. Binamungu, Assistant Registrar of Industries

Industrial licensing in Tanzania is governed by the National Industries Act of 1967. All manufacturing firms whose investment levels exceed Tsh 10 million must register with the Industrial Licensing Board. For investments below Tsh 10 million but with a minimum of 10 employees, investors must apply for a Certificate of Registration.

Application Process. The manufacturer must submit an "Application for Industrial Licence/Certificate of Registration" and a feasibility study to the Industrial Licensing Board. Board members include financial institutions and environmental agencies such as the National Environment Management Council. There is no application fee. As part of the application review process, the ILB examines raw material availability for the manufacturing operation, utilities, environmental impact, and the economic feasibility of the project. The ILB meets on a quarterly basis and it reviews an average of 48 applications per year. Very few projects are rejected. The delay in obtaining a license can be up to three months, depending on when the application is submitted. The ILB currently requires a one-time registration only.

Constraints. The need for an Industrial Licensing Board is unclear as it adds little value to the regulatory process. Since investors are in the best position to determine the economic feasibility of their projects, the need for the ILB to examine the economic aspects of a project is

unnecessary. Moreover, examination of the environmental impact of the project is duplicative of other GoT institutions.

Recommendations. It is recommended that the ILB be abolished since it is a vestige of the past and is appropriate only to the centrally planned economic model that Tanzania has abandoned.

F. Tea

Tanzania Tea Authority (TTA)

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Dar es Salaam

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Contact: Mr. Salume Mijinga, Managing Director

The Tanzania Tea Authority was established in 1968 under the Tea Ordinance, Amendment No. 45. It is responsible for regulating the sale and export of tea in Tanzania. In recent years, the tea sector has been considerably liberalized and the most important controls on tea prices have been lifted. There are six major tea planters in Tanzania that export and approximately 30,000 smallholders that plant tea on a total of 11,000 hectares. The Tanzania Tea Authority buys 90 percent of the tea planted by smallholders. There are five TTA offices and six factories throughout the country. The sixteen privately-owned tea factories in Tanzania compete directly with the TTA. Large planters interact with the TTA in the Dar es Salaam office and smallholders go to the local TTA extension offices.

Application Process. Tea planters must apply for a "Planting Permit." They must fill out an "Application for a Licence to Plant Tea." There is no fee for the form. The site is inspected by TTA and the delay in obtaining the permit is typically one month.

Prospective tea processors must apply for a "Tea Processing Permit" by submitting an application form to which a feasibility study should be attached. Feasibility studies are not reviewed; moreover, applicants are never rejected according to the TTA. It takes approximately two to three years to build a factory, import the necessary machinery, and construct housing for workers.

Operational Requirements. Tea planters must submit annually a form entitled "Returns of Land Planted with Tea" which describes the total acreage of land devoted to tea planting. Registered tea growers must submit an "Annual Acreage and Cess Return" which lists the level of acreage devoted to tea planting and the amount of cess payable per acre of tea planted. In addition, tea processors must submit on a monthly basis a form entitled "Monthly Manufactured

Tea Cess and Production Return" which outlines the monthly level of tea production and the cess payable on this production.

Tea exporters must apply for an export permit. An "Application for a Tea Export Permit" must be filled out in quadruplicate. There is no application or processing fee. It takes less than one day to process the license. Tea is exported on a consignment basis. The export cess is 2.5 percent of FOB value and is used for research and administrative purposes. 1.5 percent of the F.O.B. will finance the Tea Research Institute of Tanzania while the remaining 1 percent will be used to finance Tea Board operations.

Constraints. Given the TTA's dual commercial and regulatory role and the potential for conflict of interest, there is no reason why the TTA should compete directly with the private sector in tea marketing; moreover, the private sector operates far more efficiently than does the TTA. Many smallholders have complained about late payments from the Tea Authority as delays of two to three months are typical. In addition, although the cess is supposed to be used for research and administrative purposes, the Tea Association of Tanzania feels that these funds have not been well utilized.

Recommendations. The TTA should consider abolishing the tea processing permit requirement since the sole purpose of the application process is to obtain statistical data; at most, the TTA should require registration of a tea processing facility. The planting permit for tea planters appears to be duplicative of the "Annual Acreage and Cess Return" requirement. The TTA should therefore consider consolidating these returns.

The Tea Association of Tanzania has proposed a splitting of the cess -- one percent for TTA and one and a half percent for the Tea Association of Tanzania, an organization representing smallholders, tea planters, and tea processors. There are also plans underway to reorganize the authority to focus exclusively on regulatory functions. The GoT should proceed with these proposals, as well as the plans to privatize the tea estates and factories owned by TTA. There are also proposals for the TTA itself to dissolve into a Tea Board, a quasi-government body that would handle policy issues, and a separate agency -- similar to an extension agency -- that would service smallholders. The government has agreed to complete the reorganization of TTA by the end of 1997 and this should remain a firm deadline.

G. Cotton

Tanzania Cotton Lint and Seed Board
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Dar es Salaam

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Contact: Simon M. Mongela, Finance Manager

The Tanzania Cotton Lint and Seed Board (TCLSB) was established under the Tanzania Cotton Marketing Board Act of 1984 as amended by Act No. 11 of 1993. Buyers of cotton require a "Seed Cotton Buying License." Cotton processors require a "Cotton Ginning License." Cotton exporters must apply for a "Lint Export License" and they must pay a consignment-based export levy. There are several TCLSB offices throughout the country.

Application Process. To obtain a "Seed Cotton Buying License," prospective buyers must write a formal letter to TCLSB and fill out an application. There is no application or processing fee. The buyer must indicate on the application form the area of the country in which cotton will be purchased. Buyers can obtain licenses for several regions. It takes one day to obtain the license and it is valid for one year. There is an annual fee of Tsh 500 per region.

All buyers must purchase seed cotton from designated buying posts only. In addition, buyers are required to submit receipts to farmers for cotton purchased. Licensees are required to pay Tsh 10 to the TCLSB for every kilogram of seed cotton purchased over and above the price offered. These funds are used for planting cotton. A Buyer's License permits the export of cotton in lint form only; all cotton must be ginned locally. Thus, a buyer sends cotton to a local ginnery and then exports it.

In order to obtain a ginning license, applicants must meet the following conditions: they must show proof of ownership or lease of a ginnery. The ginnery must have been inspected and approved by the Board's ginnery inspectors. It takes one day for the inspectors to examine a facility and approximately two weeks to obtain a license. The TCLSB inspection focuses on safety conditions and overall conditions for workers which is similar to the inspection conducted by the Factories Inspectorate. An annual ginning license fee is US$ 1,000 and is valid from June 1 until May 31 of the following year. Payments can be made to local TCLSB offices.

Operational Requirements. In addition to the annual Tsh 500 per area for cotton buyers, the US$ 1,000 annual fee for the cotton ginning license, and the annual export licensing fee of US$ 2,000, buyer licensees are required to submit weekly reports to the board that show weekly deliveries and purchases of cotton by grade for each buying post and the producer price for each grade.

Cotton exporters require both a license and a consignment-based export permit. The application process for a "Lint Export License" is similar to that for a "Seed Cotton Buying License." Applicants must submit an application form to the Board and demonstrate "financial ability endorsed by a reputable Financial Institution." There is an application fee of US$ 100. There is also an annual export license fee of US$ 2,000 per year. Exporters must possess a valid seed cotton buying license as a prerequisite. They must also have a Lint Quality Certificate issued by the Board for every consignment. The Board must be paid a levy of 0.5 percent of FOB value which is used to finance the Board's regulatory functions. All cotton lint exporters are required to register every sale of cotton lint with the Board within seven days from the date of sale or the board will not issue an Export Permit for the unregistered contract. Information should include the buyer's name, number of bales sold, the type of cotton and its price and delivery period. Exporters who sell through the Board pay an additional one percent

of FOB price as commission. All exporters must be a registered member of an international cotton association.

Constraints. The need for cotton exporters to demonstrate "financial ability endorsed by a reputable financial institution" when applying for an export license is unclear. Since most cotton buyers are also exporters, the need for two sets of licensing is duplicative. In addition, the ginnery inspections conducted by the Factories Inspectorate and TCLSB ginnery inspectors are duplicative because both claim to be evaluating working conditions. The multiple licensing requirements are burdensome to buyers, ginners and exporters.

Recommendations: The government of Tanzania should consider abolishing the export license, the buyer's license, and the ginner's license as they do little to benefit the cotton subsector. At minimum, either the export license or buyer's license should be eliminated as most cotton buyers are also exporters. The TCLSB should review and consider eliminating the requirement of exporters to demonstrate "financial ability" when applying for a permit since it only adds an additional unnecessary step in the process. The TCLSB should be reorganized into a strictly regulatory body.

H. Cashewnuts

Cashewnut Board of Tanzania
Maktaba Street
P.O. Box 9234
Dar es Salaam

Telephone: 30445 or 113161
Contact: Director

The Cashewnut Board of Tanzania is responsible for the regulation and control of the cashewnut industry. Small farmers are the primary growers of cashewnuts. There are two sets of licenses required by the board: a Buyer's License and Exporter's License. There is no processing license requirement.

Application Process. In order to obtain a Buyer's License, the prospective applicant must write a letter to the Cashewnut Board. Applicants must already possess a valid trading or business license and indicate where they plan to purchase cashewnuts. It generally takes two to three days to obtain the license.

Operational Requirements. The Buyer's License requires an annual fee payment of Tsh 250 and a Tsh 50 to 70 per kilo district fee in addition to the three percent export levy.

To obtain an Exporter's License, one must submit a letter to the Cashewnut Board. It is issued on a consignment basis and the fee is equivalent to three percent of FOB. The three percent

export levy is used to pay for cashewnut research, Board administrative expenses and financing of the private sector Cashewnut Industry Development Fund (CIDF). Ninety-five percent of the Tanzanian cashewnut crop is exported and the biggest market is India. Most cashewnut buyers are also exporters.

Cashewnuts must legally be processed prior to export; however, the Tanzanian machines used to process the nuts crush them. Broken or crushed nuts sell for a lower price on the world market. Consequently, most exporters sell unprocessed nuts which is illegal.

Constraints. Cashewnut growers, processors and exporters are burdened with multiple taxes. For example, in addition to total gross levies of approximately 15 percent, cashewnut investors must pay the corporate income tax of 35 percent, a two percent export tax and a 1.2 percent stamp duty. The twelve cashewnut factories owned and operated by the Cashewnut Board are highly inefficient and potential private sector lessees have requested preferential cashewnut prices to make them viable; however, such preferential treatment would discourage further planting of cashewnuts and result in the return to the policy of below-market prices for agricultural producers. There is no reason why private sector cashewnut processors cannot compete successfully in an open marketplace.

A Cashewnut Industry Development Fund was created in 1995. A three percent export levy was proposed in which one percent would go to the Cashewnut Board and two percent to the Cashewnut Development Fund. Half of the CDF funds would be provided to cashewnut farmers and the other half would be used to finance cashewnut processing facilities. Of the two percent levy collected for the Cashewnut Fund -- a total of Tsh 703 million -- only Tsh 100 million was transferred to the Cashewnut Fund. Thus, there have been financial management problems at the Cashewnut Board.

The Cashewnut Board is supposed to perform quality control, research and marketing tasks; however, according to the Cashewnut Association of Tanzania -- a private sector association -- activity in these areas has been limited.

Recommendations. The GoT should review and streamline the tax regime for cashewnuts since it is highly burdensome for buyers, processors and exporters. It also has a significant effect on the price paid to farmers. The Cashewnut Board should permit the export of unprocessed nuts since the unenforced law prohibiting such exports has had a negligible impact on the behavior of exporters and if enforced, would lower export revenues. Preferential rates for state-owned cashewnut factories should not be given to potential private sector lessees as they should be made to compete openly. The GoT should consider abolishing the Cashewnut Board; at minimum, it should be reorganized into a strictly regulatory body.

I. Agriculture

Ministry of Agriculture and Cooperatives
P.O. Box 9192
Dar es Salaam

Telephone: 113307
Contact: Dr. J.P. Kimati, Assistant Commissioner

Agricultural licensing in Tanzania is confined primarily to agricultural processing activities. The Ministry of Agriculture once regulated cotton ginneries; however, this mandate was transferred to the Cotton Marketing Board. There are no licensing requirements for fruit juice processing or tanneries. Specialized licensing procedures apply to meat and dairy inspection and processing, livestock export, and phytosanitary certification for plant products. Only large-scale processing facilities are licensed.

Application Process. In order to obtain a license for meat and dairy processing, an investor must first submit a letter to the IPC. Building plans and certification of sanitary procedures should be attached. The IPC then reviews the project information and sends it to the Ministry for its review.

Each slaughterhouse and dairy processing plant has an inspection officer from both the Ministries of Agriculture and Health. There are nominal inspection fees. Only meat inspectors are active; dairy inspectors have not been active recently as the dairy plants employ their own quality control inspectors.

Operational Requirements. An export permit is required for livestock export and it can be obtained from the Ministry of Agriculture; there is no fee and the delay is minimal.

Constraints. The meat inspections conducted by the Ministries of Agriculture and Health appear to be duplicative and they add delays to the overall approval process.

Recommendations. It is recommended that the GoT require only one set of inspections for agricultural processing facilities.

J. Commercial Banks

Bank of Tanzania
P.O. Box 2939
Dar es Salaam

Telephone: 36708
Fax: 113325
Contact: Dr. C.S. Kimei, Principal Economist and Director of Bank Supervision

Commercial banking is regulated by the Banking and Financial Institutions Act of 1991. All banks that operate in Tanzania must be locally registered. Within the past four years, there have been a number of changes in Tanzanian banking law. In July of 1992, the statutory minimum reserve requirement of 31 percent was reduced to 12 percent while the minimum liquid asset ratio of 20 percent was abolished in July 1995. As of 1992, interest rates have been liberalized; in 1993, the allowable ownership level of an individual in a bank has been increased from five percent to twenty percent.

Application Process. For bank financial institutions, the applicant must submit to the BoT three copies of the "Application for a Licence to Carry on Banking Business." The application fee is Tsh 1 million or the US dollar equivalent. Applicants are required to attach "five authenticated copies of the law or statutory instrument by or under which the applicant is established or proposed to be established" and two copies of each of the following documents:

- proposed Memorandum and Articles of Association;
- bank certification;
- list, information sheet, proof of citizenship and audited balance sheet and profit and loss accounts of each incorporator/subscriber and proposed officers and directors;
- certified copies of annual returns along with accompanying schedules and financial statements filed during the last five years with the Income Tax Office;
- statements from two persons -- non-relatives -- vouching for the good moral character and financial responsibility of the incorporator/subscriber and the proposed directors and officers;
- business plans for the first five years of operations including the growth strategy, branch expansion plans (presented semi-annually) and career development programs for the staff;
- projected semi-annual balance sheets for the first five years of operations showing end-of-semester balances and average daily balance of each account;
- projected semi-annual profit and loss accounts for the first five years of operations;
- projected semi-annual statement of sources and uses of funds for the first five years of operations;
- discussion of economic benefits to be derived by the country and the community from the proposed bank/financial institution.

BoT reviews the application and responds within 90 days. A Certificate of Approval is issued; this document permits a bank to begin organizing. All prospective banks must maintain a minimum core capital of Tsh 1 billion. For foreign-owned banks, the U.S. dollar or other foreign exchange equivalent of their capital can be deposited in any Tanzanian-registered bank.

For non-bank financial institutions, the application process is generally the same. The main difference is that the minimum core capital requirement is Tsh 500,000,000 which can be deposited in any Tanzanian registered bank. In addition, the institutions must submit to the BoT foreign exchange operation manuals, lending manuals, and a list of internal control procedures. The premises on which the institution operates is also inspected for security. It takes the BoT up to 90 days to review a non-bank financial institution's application and to issue a letter to permit the beginning of operations.

For bureaux de change, applicants must apply in person to the Bank Supervision Department of BoT. They must also submit a business license issued by the Registrar of Companies. The registration fee is Tsh 25,000. It takes approximately one day to obtain the bureau de change license. There are approximately 80 registered bureaux de change in Tanzania.

For banks seeking to open up a regional office, they must submit a letter of application to the BoT. A business plan must be attached along with a list of consolidated accounts and projected balance sheets. There are no application or processing fees required. An inspection of the premises is conducted by BoT. It takes approximately two weeks to obtain a letter of approval to operate a regional branch of a registered bank.

There is a law circulating in Parliament to liberalize the insurance sector; however, due to effective lobbying by the state-run National Insurance Corporation (NIC), there has been little or no legislative movement. As a result, the NIC monopolizes the insurance industry.

Operational Requirements. In addition to the minimum reserve requirements for bank and non-bank financial institutions, there are seven forms that must be submitted on a monthly or quarterly basis. BoT Form 16-1 has 12 schedules. The comprehensive list is as follows:

Form	Reporting Date
BoT Form 16-1 (Balance Sheet)	Fifteenth day after the end of month
Schedule 1 (Liquid Assets)	Fifteenth day after the end of month
Schedule 2 (Schedule of Past Due and non-performing assets	Fifteenth day after the end of month
Schedule 3 (Sectoral Classification of Investments)	Fifteenth day after the end of month
Schedule 4 (Analysis of Allowance for Probable Losses)	Quarterly
Schedule 5 (Concentration Analysis)	Quarterly
Schedule 6 (Related Entity Analysis)	Quarterly
Schedule 7 (Bank Premises, Furniture & Equipment)	Fifteenth day after the end of month

Schedule 8 (Deposits, Other Liabilities & Borrowings)	Fifteenth day after the end of month
Schedule 9 (Interest Rates on Deposits and Loans)	Bi-annually
Schedule 10 (Analysis of Capital Accounts)	Quarterly
Schedule 11 (Analysis of Shareholdings)	Bi-annually
Schedule 12 (Import Letters of Credit & Guarantees)	Quarterly
BoT Form 16-2 (Statement of Income and Expenses)	Monthly
BoT Form 16-3 (Report on Required and Available Reserves against Deposits and Borrowings)	Weekly
BoT Form 16-4(a) Foreign Exchange Placements in Parent, Related and Correspondent Organizations	Weekly
BoT Form 16-4(b) Report on Foreign Exchange Purchases, Sales and Balances	Second Monday after reference week
BoT Form 16-5 Computation of Capital Position	Fifteenth day after end of month
BoT Form 16-5 (a) Computation of Risk-Weighted Assets	Fifteenth day after end of month
(b) Computation of Risk-Weighted Off Balance Sheet Exposures	Fifteenth day after end of month

Constraints. The requirement for prospective banking license applicants to discuss the economic benefits to Tanzania is an ambiguous precondition for a license. The financial structure, growth strategy and other attachments to the application are sufficient. In addition, the need for foreign-owned banks to remit foreign exchange to the BoT for conversion into Tanzanian shillings for deposit in to a demand deposit account with the BoT is unclear. The requirement for already approved banks to apply for a letter of approval to open a regional office is duplicative in view of the fact that the bank is fully licensed and operational. The operational requirements are heavy as banks must submit over 200 filings per year with the BoT. The insurance sector in Tanzania lags far behind other countries due to the monopoly that the National Insurance Corporation (NIC) continues to enjoy. There is much talk in Tanzania about the lack of long- and even medium-term finance. But existing law states that banks cannot take control of collateralized property in case of default. This legal provision has been upheld by Tanzanian courts. Until this law is changed, there is little hope for banks in Tanzania to expand beyond their short-term international trade financing.

Recommendations. The BoT should consider terminating the requirement for prospective bank licensees to demonstrate the economic benefits of their bank to Tanzania. The BoT should clarify the requirement for foreign-owned banks to remit foreign exchange to the BoT for conversion into Tanzania shillings. It is recommended that licensed banks be permitted to open regional offices without an additional application process. The number of forms which must be

submitted needs to be reduced. The government of Tanzania should accelerate the liberalization of the insurance sector to promote competition, increase efficiency and expand choices for Tanzanians. Finally, Tanzanian law must be changed to allow banks to take control of collateralized property in cases of default.

K. Transport

Central Transport Licensing Authority

P.O. Box 1910
Dar es Salaam

Telephone: 23005
Fax: 46105
Contact: Mr. K.H. Kachenje, Secretary

Licensing for commercial and passenger vehicles is governed under the Transport Licensing Act of 1973 and the Road Traffic Act of 1973. The types of vehicles licensed are 3/4 ton and above freight transport vehicles and six-passenger and above passenger vehicles.

Application Process: There are two types of application forms. Form A is an "Application for Road Service Licence" that is used for passenger vehicles. Form B is an "Application for Public Carrier's Licence" and it is used for licensing of vehicles that transport goods. The application fees for both forms are Tsh 1,000. Both applications must have the following attachments:

- Registration Fee;
- Vehicle Registration Card -- which is obtained from the Central Registry of Motor Vehicles;
- Vehicle Inspection Reports from the Traffic Police which attest to the roadworthiness of vehicles. The delay in obtaining these reports is one day;
- Previous license in the case of a renewal and a "Conditions of Licence" card. This card outlines the basic conditions that all vehicles must meet in order to be licensed;
- Valid Insurance Certificate from the National Insurance Corporation (NIC) or a Preferential Trade Area (PTA) Yellow Card. The PTA Yellow Card provides regional insurance coverage.

It reportedly takes three days to obtain a license. The conditions card is issued at the same time as the license by the CTLA. The CTLA must also approve routes, fares and timetables for "Road Service License" applicants. Each passenger vehicle has one route on which it is required to operate. License applications are rejected when there are already too many operators on an existing passenger route. There are no route restrictions for freight transporters.

After obtaining the license and the conditions card, license plates must be made. The first step is to visit the Tanzania Bureau of Standards which will provide a certification sticker. This step

takes one to two hours. The carrier must then visit a local license plate manufacturer to have the license plate made. After the license is made, the carrier must display the Conditions Card prominently within the vehicle. For urban bus routes, bus operators must apply for a sticker from the Route Board. The fee for the sticker is Tsh 3,000. It costs an additional Tsh 2,000 to obtain the metal route plate that is affixed on the bus.

Inter-regional transport carriers involved in transit activity must apply for a license from the Customs Department. The fee is approximately US$ 6 per entry. There is also a transit charge of US$ 16 per 100 kilometers. Both fees are payable to the Customs Department of the Tanzania Revenue Authority.

Operational Requirements. License renewal is required on an annual basis. Fees can be paid on a quarterly or annual basis. In the case of freight transport, the fees vary on the basis of vehicle type: single unit vehicle; vehicle with drawbar trailer (two units); and tractor with semi-trailer (two units); and the nationality of the freight transport carrier (local or foreign). Annual fees for foreign carriers are listed in U.S. dollars and they range from US$ 52 to US$ 660. For local carriers, the annual fees range from Tsh 10,000 to Tsh 310,000.

For passenger transport, the fees vary on the basis of vehicle weight -- two axles up to five tons and not exceeding 15 passengers; two axles up to ten tons not exceeding 16-25 passengers; two axles up to 11 tons not exceeding 26-65 persons; two axles over 11 tons not exceeding 70 persons; the number of passengers carried and the nationality of the passenger carrier. Fees are also paid on a quarterly or annual basis. For foreign carriers, the annual fees range from US$ 52 to US$ 332. For local carriers, the fees range from Tsh 10,000 to Tsh 45,000.

Constraints. The Central Transport Licensing Authority has been successful in reducing the length of time it takes to obtain a license from two weeks to two to three days. They have also increased their revenues by 150 percent. The process as a whole, however, remains complex. There are six other agencies involved and the level of coordination among them is low. As a result, transport businesses face an unnecessary run-around to obtain all the required licenses and approvals. The current process to determine if a passenger route is already adequately served is unclear and may discriminate against new entrants.

Recommendations. The CTLA has been effective in its efforts to increase efficiency. The Ministry should work to increase coordination among all the agencies by perhaps creating one office with representatives from all agencies. For coveted passenger routes, the GoT may want to consider establishing a bidding system. This would be more transparent, ease entry to newcomers and provide higher levels of revenue to the GoT.

L. Aviation

Directorate of Civil Aviation
IPS Building
P.O. Box 2819
Dar es Salaam

Telephone: 115079/80
Fax: 46798
Contact: C.V. Mpinga Mgana, Director General

The aviation industry in Tanzania is governed by the Tanzania Civil Aviation Act. An "Air Services License" verifies the commercial viability of a particular airline operation. An "Air Operators Certificate" is required to verify the technical competency of an air services operator. Licensing is also required for aircraft maintenance engineers and privately-owned aerodromes used by aircraft under commercial air transport operations.

Application Process. To operate an air service, an applicant must submit an "Application for a Licence to Operate an Air Service Into, Within and Out of the United Republic of Tanzania." A copy of a company's certificate of incorporation, memorandum and articles of association, and feasibility study should be attached to the application. The application fee is currently Tsh 48,000 for a local company and US$ 160 for a foreign company. All applications are tabled before the Civil Aviation Board (CAB) at a quarterly public meeting and all applicants are notified of CAB decisions in approximately three months. However, approval of an Air Services License is conditioned on meeting the technical requirements for the issuance of an Air Operators Certificate. The fee for an Air Service License is currently Tsh 90,000 per service per year for a local operator and US$ 300 for a foreign operator. The Air Operator Certificate is renewed annually while the Air Service License is valid for five years; however, the fees for the Air Service License must be paid annually.

An operator cannot engage in commercial air operations unless they possess a valid Air Operator Certificate (AOC) granted by the Director General of Civil Aviation. An AOC is issued only to an operator who has been approved by the Civil Aviation Board to conduct commercial air operations and who is based in Tanzania. Conditions for obtaining an AOC are the submission of an operations manual and a training manual for approval by the Director General of Civil Aviation. Other conditions include: demonstration that an operator has an appropriately structured organization that can effectively manage flight operations, training programs and maintenance activities. An operational inspection of the facilities (including documentation and record-keeping) by the Directorate of Civil Aviation is required in order to ensure safety in commercial air operations. Depending on the size of the operation, it is estimated that 2 to 12 weeks are required from the initial application for an AOC to the operational date. For operations involving new aircraft that has not been previously certified by the Directorate, the operator is required to train airworthiness/operations inspectors.

It is not necessary for an air operator to have aircraft maintenance facilities of their own since these activities can be contracted out to a DCA-approved maintenance organization. An investor who wishes to establish a maintenance facility at an aerodrome must submit an application for land to the Director of Aerodromes in the Ministry of Communications and Transport. The Director General of Civil Aviation provides technical guidance and approves these facilities before Tanzania's registered aircraft can use them. For the Director General to grant an approval to a maintenance facility, the applicant must submit a letter describing the organization and the scope of its activities. The following information must be included: a list of senior personnel and their terms of reference; an organizational management chart; and a quality control system. The applicant should also submit a procedures manual for approval. The annual fees charged for maintenance facilities intended to support aircraft of up to 10,500 kg maximum take-off weight (MTOW) is Tsh 116,000 when located in Tanzania and US$ 3,500 if located outside Tanzania. For those facilities designed for aircraft that exceed 10,500 kg (MTOW), the fees are Tsh 200,000 for local facilities and US$ 6,000 for foreign bases. Once an assessment inspection has been conducted by the Directorate, the approval process will be completed in six weeks.

Operational Requirements. In addition to annual inspection fees for an air operator's head offices and maintenance facilities, there are several renewal fees required by the DCA. Renewal fees ranging from Tsh 7,000 to Tsh 25,000 are required for student pilots, private pilots, flight operations officers, flight engineers, professional pilots, inclusion of aircraft, flying instructor and instrument ratings. Licensing renewals for flight radio telephony operators and cabin crew members are required every 24 months and the fees are Tsh 10,000 and Tsh 12,000 respectively. Annual fees ranging from Tsh 12,000 to Tsh 40,000 are required for a wide range of technical examinations. In addition, the fees for re-registration of aircraft, aerodrome licensing renewals and aircraft maintenance engineer licensing renewals range from Tsh 12,000 to Tsh 1,300,000. The aircraft re-registration fees vary on the basis of an aircraft's weight.

Constraints. The importance of airline safety is paramount. The Air Operators Certificate issued by the Directorate of Civil Aviation is intended to ensure that basic safety standards are maintained. The need for an Air Services License -- which is given for perceived commercial viability -- is questionable. Indeed, it is far more practical for the Directorate of Civil Aviation to focus its resources on safety and security of airline operations in Tanzania instead of screening the commercial viability of projects. Such screening is highly costly; moreover, experience in many countries has illustrated that the approval rates for commercially unviable projects are approximately the same as those for commercially viable projects. The fee structure and licensing system are both very complex and ambiguous.

Recommendations. It is recommended that the DCA restrict the scope of its activities to safety issues and end its review of the commercial viability of enterprises. It is also recommended that the DCA revise and simplify its fee structure and licensing system. For example, the airworthiness charges for gliders and other aircraft are ambiguous. The fee structure should be simplified by consolidating all categories into one or two instead of the seven categories that currently exist. The same consolidation could apply to aircraft registration, base inspection and certification for flight crews, cabin crews and flight operation officers.

M. Environmental Impact

National Environment Management Council (NEMC)
P.O. Box 63154
Dar es Salaam

Telephone: 111325
Fax: 34603
Contact: Mr. G.L. Kamukala, Director General

Department of the Environment
Vice President's Office
IPS Building
P.O. Box 72243
Dar es Salaam

Telephone: 28646 or 35501
Fax: 44964
Contact: Mr. Eric K. Mugurusi

The National Environment Management Council (NEMC) and the Department of the Environment in the Vice President's Office are the GOT agencies responsible for environmental management. The NEMC is a statutory body with semi-autonomous powers that provides technical backstopping and advisory services to the government on all environmental issues. It prepares environmental policy proposals and disseminates information about general environmental issues. The Council is governed by a board of directors which is headed by a chairman.

The Department of the Environment was established through a presidential decree; it is the GOT's environmental policymaking body. There are no regional environmental offices in Tanzania; however, the draft environmental policy proposes the establishment of regional and district environmental committees.

An Environmental Impact Assessment (EIA) is required for investors; however, it is not explicitly required by law. The NEMC has developed draft procedures for conducting such assessments which are currently being discussed by various stakeholders. It is expected that the proposals will be finalized at some point in 1997 and formally submitted to the government. In the interim, guidelines developed by various donors are being used.

Environmental Impact Assessment (EIA) Process. The EIA measures the social, economic and cultural impact of a given project and as currently structured, it is essentially a three-step process. The investor must first visit the NEMC to determine the environmental classification of

the investment project. There are three classifications or criteria which determine the scope of environmental review needed for a particular investment project. The second step is for the investor to hire a firm to conduct the environmental assessment. As a third step, the EIA is submitted to the NEMC and a Technical Committee consisting of various representatives of government agencies reviews the EIA and makes a recommendation. This recommendation is then forwarded to the Department of the Environment in the Vice President's Office. The Principal Secretary gives final approval. Most recommendations issued by the NEMC are accepted by the Office of the Vice President. Delays in obtaining an environmental classification and the Technical Committee review range from two weeks to three months although delays normally should not exceed one month. There is no processing fee at present but the idea is under consideration.

Constraints. The process for reviewing environmental projects is not fully developed by either the NEMC or the Department of the Environment. In addition, the Department of the Environment frequently requires a second in-depth environmental review of investment projects. Since the Vice President's Office generally approves most recommendations made by the NEMC, it is unclear as to why this additional approval is necessary.

Recommendations. It is recommended that the government integrate the functions of the NEMC and the Department of the Environment into a single environmental review process. Since guidelines in this area have not been developed, it is an opportune time to consider alternative organizational arrangements.

N. Bonded Warehouses and Customs Agent Licensing

Customs Department
P.O. Box 9053
East African Community Building
Sokoine Drive

Telephone: 111615 or 38067
Contact: Commissioner

There are two specialized licensing requirements in the Customs Department: Bonded Warehouses and Customs Agent licensing.

Bonded Warehouses

There are 100 bonded warehouses currently in operation in Tanzania. There were previously 300; however, most of them were closed down early in 1996 for illegal activities.

Application Process. In order to obtain a bonded warehouse, an applicant must fill out a form and submit it to the Commissioner of Customs. Drawings that illustrate the building designated

as the bonded warehouse should be attached. The Commissioner appoints an inspector to ensure the security of the facility. There must be only one door with two locks: a customs lock and an operator's lock. The delay in obtaining a bonded warehouse is three weeks.

Bonds can be obtained from a commercial bank or the National Insurance Corporation (NIC). They are equivalent to the amount of the sales duty applied to the goods in transit or in the bonded warehouse at any given time. There are several types of bonds which are required. For the security of goods in the warehouse, Form CB6, "General Bond for the Security of Warehoused Goods," is filled out. For the removal of goods from the port to the bonded warehouse, Form CB3 "Bond for the Warehousing of Goods or Removal of Warehoused Goods" is filled out. For exportation of goods from the warehouse, Form CB4 is filled out. Forms CB8 and CB4 are used for goods being transshipped to another bonded warehouse.

Operational Requirements. Every bonded warehouse is issued a number. The operator of the warehouse is required to display this number in large numerals outside the warehouse. The warehouse should also have a small office furnished with a table and chair for customs officials. The Customs Department provides a lock and the operator must contact a customs officer each time the bonded warehouse is visited. When an operator closes a bonded warehouse, an inventory of goods in the warehouse must be prepared. The annual fee for a bonded warehouse is Tsh 500,000.

Constraints. The current administration and monitoring of the bonded warehouse program is based on physical controls such as the double-key lock and on-site presence of customs agents when goods are transferred. The utilization of the double-key system means that the customs officer must be present to reach inventories; if the officer is absent, the planned work cannot be conducted. Despite the use of the double-key lock, each bonded warehouse has to have multiple bonds to ensure that no leakages onto the local market occur.

Recommendations. In the long-term, it is recommended that the GoT move eventually away from the physical controls to a more sophisticated paper control system. In the short-term, it is recommended that the GoT require only one annual bond as is typical in many bonded programs globally.

Customs Agent Licensing

Application Process. A prospective customs agent must submit an "Application for New Customs Agent Licence" to the Commissioner of Customs. There is no fee for the form; however, there is a registration fee of Tsh 1,000. A panel consisting of representatives from the Ministry of Industries and Trade, Customs, Tanzania Harbours Authority (THA), National Shipping Agencies Company (NASACO), Tanzania Central Freight Bureau (TCFB) and the Tanzania Association of Freight Forwarders (TAFFA) conducts interviews of all applicants. Prospective customs agents must be familiar with customs polices and must demonstrate proof of a business premises, a business license, and a tax clearance certificate. The panel meets annually around November and December to conduct its interviews of applicants.

Once the applicant passes through the interview, they must have a cash deposit in a commercial bank equivalent to Tsh 3 million. In December of 1994, this deposit requirement was Tsh 10,000. In January 1995, it was raised to Tsh 10 million. After an outcry from the Tanzania Freight Forwarders Association, it was reduced to Tsh 3 million. A license fee of Tsh 110,000 is also required. Because the panel only meets two months per year, delays can be up to one year.

There are 500 customs agents in Tanzania; however, only 132 are formally licensed since most refuse to pay for bonds at the new level.

Operational Requirements. Customs agents must pay an annual renewal fee of Tsh 110,000.

Constraints. The requirement for a Tsh 3 million cash deposit is still considered too high by the Freight Forwarders Association. The delay in obtaining a customs agent license can be lengthy, depending on when the application is submitted, since the panel only meets at the end of the year.

Recommendations. The Customs Department should streamline the application process by having the interview panel meet more than once per year. Given the high percentage of freight forwarders who are refusing to raise the performance bond, a new approach may be necessary. It is therefore recommended that the GoT consider a smaller performance bond but a more stringent set of penalties for freight forwarders who engage in illegal activities. International experience demonstrates that it is preferable to reduce the screening of new entrants and to focus instead on the monitoring of operating firms.

O. Duty Drawbacks

Board of External Trade
NPF Building
P.O. Box 5402
Dar es Salaam

Telephone: 111752 or 111385
Fax: 112889
Contact: Mr. M.K. Mwandoro, Director General

Ministry of Finance
P.O. Box 9131
Dar es Salaam

Telephone:
Contact: Permanent Secretary

Tanzania has a duty drawback system which is available to exporters of 56 various products.

Application Process. Exporters should fill out and submit the application form from the BET which is available at no cost. Attachments should include foreign input composition of the exported product as well as the taxes and duties payable on the imported inputs. The input/output coefficient for each product is determined. Subsequently, these coefficients (drawback rates) are sent to the Treasury and the applicant respectively.

The BET reports that the registration process generally takes approximately three to four days.

Operational Requirements. To obtain refunds, exporters must submit the form entitled "Claim for Duty Drawback." Exporters must also include the following documents:

- Customs import entry form;
- Customs sales tax entry;
- bill of lading;
- commercial invoice;
- copy of "Paying Slip" from the National Bank of Commerce demonstrating export proceeds realization.

Once the documentation is received by BET, a refund schedule is prepared and submitted to the Treasury along with the supporting documents.

Constraints. The main constraint with the duty drawback system is that the funds allocated for the program are insufficient. The BET this year, for example, requested a budget of Tsh 3 million to make duty drawback refunds but only Tsh 1 million has been allocated by the GoT. Delays of more than one year are typical.

Only 11 companies are presently making use of the system. Several other companies are eligible for drawbacks but have opted out of the program because of the extreme delays. At the current time, the GoT owes exporting firms approximately Tsh 2.7 billion; drawback refunds dating back to the 1993/94 fiscal year are still outstanding.

The slow payments in the duty drawback program played a critical part in the downsizing of Sunflag and Morogoro Canvass. Both companies have strong overseas demand but are uncompetitive in part due to the unreliability of drawback refunds. Sunflag alone is owed more than Tsh 1.8 billion (as of 10/31/96). It should be recalled that the Morogoro Canvass Company employed as many as 3,000 people and Sunflag has recently laid off 320 workers.

Recommendations. Considering that the development of export industries is an important aspect of Tanzania's economic growth strategy, the duty drawback program deserves a higher level of attention. Export industries face the most competitive markets and have a high level of flexibility in determining their country of operation. Consequently, it is recommended that the GoT show a stronger level of support to exporters and the duty drawback program.

A number of options are available which include the following:

- increase the drawback budget level to the Tsh 3 billion level recommended by the BET (or at the level of anticipated demand in a given year). This approach would require no change in the current procedures but would likely be the most difficult financially for the GoT.

- modify the Remission Certificate program to allow exporting firms to be exempted not only from sales taxes but also import duties. While this approach would be the most complex to implement, it has a number of advantages. First, because the TRA is already monitoring the Remission Certificate program on an audited basis, the program could be extended to exempt and monitor sales taxes and import duties simultaneously. Second, because most firms utilizing the drawback program also hold Remission Certificates, the number of agencies and paperwork faced by exporters would be decreased.

- given the GoT shortage of funds, a third option is to allow exporters to use duty drawback refunds owed as credit toward tax liabilities. For firms which are in net tax loss situations, these tax credits could be sold to other businesses. Similar programs have been successful in India and Uganda.

P. Product Standards

Tanzania Bureau of Standards
P.O. Box 9524
Dar es Salaam

Telephone: 43298
Fax: 43298
Contact: Mr. D.J. Mwakyembe, Director
Mrs. Beatrice Mutabazi, Deputy Director

The Tanzania Bureau of Standards (TBS) was established by Act No. 3 of 1975 and subsequently amended by Act No. 1 of 1977. It is a parastatal organization under the Ministry of Industries and Trade. TBS has published 546 such standards and it takes 18 months on average to develop a national standard. Manufacturers who adopt Tanzanian standards are issued licenses to use the TBS mark on their products. TBS has issued a total of 155 licenses to 94 manufacturers. Compulsory standards apply only to food products. Voluntary standards apply to all other industries. However, some Tanzanian government agencies have adopted TBS voluntary standards as compulsory standards for government procurement. For instance, the Traffic Department has made TBS voluntary vehicle standards mandatory.

Application Process. In order to obtain a TBS Standards Mark symbol, an applicant must submit an "Application for License to Use the Standards Mark." The application fee is Tsh 1,000. A pre-license inspection is conducted by a TBS Inspector. The Inspector brings

samples of a manufacturer's product to the TBS laboratory to test them. The testing fees range from Tsh 1,000 to Tsh 30,000. If they conform to national standards, TBS issues a TBS Standards Marks license. The fee for the license is Tsh 2,000. The delay is a minimum of one week, depending on the results of the inspection.

Operational Requirements. The license is a contract between TBS and the manufacturer which stipulates that the manufacturer will manufacture its product in conformity with Tanzanian standards. Inspectors conduct quarterly inspections of manufacturing facilities to ensure that TBS standards are being maintained and take random samples to the TBS laboratory for testing. If two consecutive inspections reveal problems, the TBS suspends the license and the manufacturer must reapply. The TBS encourages manufacturers to use its training facilities and consultants when standards are not met.

Tanzania issues a "Tested Product Certificate" for those products that have a non-Tanzanian standard. All products that have foreign certification but are not certified by TBS cannot use the TBS Standards Mark. They must submit an application fee of Tsh 5,000. It takes two to three months to obtain the "Tested Product Certificate."

All Standards Mark licensees are required to submit an annual Certificate of Compliance (Schedule C) to the TBS. This certificate should include data on a manufacturer's level of production, a description of the goods which have received the Standards Mark, amounts shipped and trade value.

TBS requires batch certification for all importers covered by compulsory standards (primarily food products). TBS has introduced a Batch Certification Scheme to certify imports when they arrive in Tanzania. It takes one week to obtain this certification and it is valid for one year. The fee varies depending on the value of the product and it can be as high as Tsh 1 million. With regard to the importation of food products, the importer must also obtain a certificate from the Ministry of Health. Procedures for inspection of exported products are not formalized.

Constraints. The requirement for a certificate from the Ministry of Health for imported food products is duplicative. The need to certify imports that have already been tested overseas may be unnecessary and a waste of TBS's limited human and financial resources.

Recommendations. The TBS should end the need for a Tested Products Certificate for imports that are already certified by a reputable international standards organization. It is recommended that procedures be streamlined to reduce delays through mechanisms such as contracting out testing. Finally, it is recommended that the duplication between TBS and the Ministry of Health on food imports be eliminated to conserve the GoT's scarce financial resources.

Table 3-1: Specialized Approvals

Agency Name	Constraint	Proposed Solution	Action Required
Ministry of Water, Energy and Minerals	lack of coordination between Dar es Salaam and Dodoma offices; insufficient duration of Reconnaissance License; lengthy delay in obtaining Reconnaissance License; high level of smuggling due to high tax rates; lengthy approval process for import duty exemptions	Improve coordination between Dar es Salaam and Dodoma offices. Issue Reconnaissance Licenses for a three-year period. Review tax structure to reduce the high level of smuggling. Reinstate joint committee which reviewed tax exemption requests in order to reduce delays in the process.	legislative and ministerial
Directorate of Tourism	overly restrictive guidelines for travel agents and tour operators; unclear need for hotel manager licensing; complex and ambiguous licensing fee structure; high tax regime for hotels; tourist visa requirement hinders government plans to make tourism a national priority	End licensing requirements for travel agents and tour operators. At minimum, revise and simplify requirements for travel agents and tour operators. Abolish vehicle requirements for tour operators. Restructure the tourism licensing approval process to enable the Directorate of Tourism -- instead of the Tourist Board -- to become the last approval required. Simplify tax regime for hotels. Abolish tourist visa requirement.	legislative and ministerial
Fisheries Division	excessive number of agencies involved in the licensing process; multiple licensing and registration fees; discriminatory fee structure; duplicative fishing vessel registration and licensing requirement; unnecessary aquaculture licensing	Implement one-time registration requirement for fishing vessels. Commission a study to examine the impact of the broad gap between local and foreign fishing vessel registration fees on overall foreign investment in the fisheries sector. Abolish the aquaculture permit requirement. Abolish the export permit.	ministerial and internal
Forestry Division	insufficient duration of "Licence to Fell Trees"; high levels of illegal cutting; lack of involvement by private sector in tree planting due to national land policy; complex royalty and licensing fee structure	Grant concessions for a minimum of 2-3 years. Consider privatizing some forest resources to encourage private sector involvement in tree planting. Streamline the multiple royalty and licensing fee structures by consolidating them.	legislative, ministerial and internal
Industrial Licensing Board (ILB)	unclear need for Industrial Licensing Board; examination of a project's environmental impact is duplicative of other government institutions	Abolish the Industrial Licensing Board since it is a relic of the centrally planned economic model that Tanzania has abandoned.	legislative

Table 3-1: Specialized Approvals (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Tanzania Tea Authority (TTA)	unclear need for direct TTA role in tea marketing; excessive delays in payments to smallholders; poor financial management	Abolish the tea processing permit requirement and consolidate the planting permit for tea planters with the "Annual Acreage and Cess Return" since they are duplicative. Proceed with reorganization and privatization plans. Commit to reorganization deadline of late 1997.	legislative and ministerial
Tanzania Cotton Lint and Seed Board (TCLSB)	unclear need to demonstrate financial ability when applying for an export license; duplicative requirement for two sets of licensing when most cotton buyers are also exporters; duplicative ginnery inspections by Factories Inspectorate and TCLSB inspectors; unnecessary licensing requirements for buyers, ginners and exporters	Abolish or consolidate export license, buyer's license and ginning license as they do little to benefit the cotton subsector. Review the requirement of exporters to demonstrate financial ability when applying for an export license. Reorganize TCLSB into a strictly regulatory body.	legislative and ministerial
Cashewnut Board of Tanzania	burdensome tax requirement; restrictions on exporting unprocessed cashewnuts; inefficient CBT-owned factories	Review and streamline the tax regime for cashewnuts since it is highly burdensome to buyers, processors and exporters. Permit the export of unprocessed cashewnuts. Consider abolishing or reorganizing the Cashewnut Board to focus strictly on regulatory issues.	legislative and ministerial
Ministry of Agriculture and Cooperatives	duplicative meat inspections conducted by Ministries of Agriculture and Health contribute to delays in the process	Require only one set of inspections for agricultural processing facilities.	ministerial
Bank of Tanzania (BoT)	excessive reporting requirements; inability of banks to take control of collateralized property in case of default restricts Tanzanian banks to short-term international trade financing; ambiguous requirement for prospective bank licensees to discuss economic benefits to Tanzania as a precondition for a license; unclear need for foreign banks to remit foreign exchange into a demand deposit account with the BoT for conversion into Tanzanian shillings; duplicative requirement for already approved banks to apply for a license to open a regional branch; continued government monopoly of the insurance sector.	Reduce the number of forms that must be submitted. Permit banks to take control of collateralized property in case of default. Terminate the requirement for prospective bank licensees to demonstrate the economic benefits of their bank to Tanzania. End the requirement for foreign-owned banks to remit foreign exchange to the BoT for conversion into Tanzanian shillings. Permit licensed banks to open regional branches without an additional application process. Accelerate the liberalization of the insurance sector.	legislative and internal

Table 3-1: Specialized Approvals (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Central Transport Licensing Authority (CTLA)	lack of coordination among agencies involved in transport licensing; current process which determines whether a passenger route is already adequately served is unclear and potentially discriminatory to new entrants	Increase coordination among agencies by creating one office with representatives from all agencies. Consider establishing a bidding system for coveted routes.	ministerial and internal
Directorate of Civil Aviation (DCA)	unclear need for Air Services License demonstrating commercial viability; complex and ambiguous fee structure	Limit approval process to safety concerns only. Revise and simplify fee structure and licensing system. Consider consolidating fees where possible.	legislative and ministerial
National Environment Management Council (NEMC) **Department of the Environment Vice President's Office**	absence of formalized environmental review guidelines	Integrate functions of NEMC and the Department of the Environment into a single environmental review process.	ministerial
Customs Department Bonded Warehouses and Customs Agent Licensing	cumbersome physical controls for bonded warehouses creates access problems; multiple bonds for bonded warehouses are cumbersome; requirement for a Tsh 3 million cash deposit for customs agents is excessive; lengthy delays in obtaining customs agent license	Develop a paper control system in the long run instead of a physical control system. Require only one annual bond for bonded warehouses. Streamline the customs agent application process by having the interview panel meet more than once per year. Consider a smaller performance bond but a more stringent set of penalties for customs agents who engage in illegal activities.	ministerial and internal
Board of External Trade **Ministry of Finance**	insufficient funds allocated for duty drawback program; excessive delays in issuing rebates	Increase the drawback budget level to the Tsh 3 billion recommended by the Board of External Trade. Modify the Remission Certificate Program to allow exporting firms to be exempted from both sales taxes and import duties. Allow exporters to use duty drawback refunds owed as credit toward tax liabilities.	legislative and ministerial

Table 3-1: Specialized Approvals (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Tanzania Bureau of Standards	duplicative requirement for a Ministry of Health certificate for imported food products; unnecessary requirement for certification of imports that have already been tested overseas by reputable testing bodies	Terminate the Tested Products Certificate for imports that have already been certified overseas. Streamline procedures to reduce delays through mechanisms such as contracting out testing. Eliminate duplicative procedures between TBS and Ministry of Health in order to conserve scarce government resources.	ministerial and internal

Site Development

This chapter focuses on the various aspects of site development and includes land allocation, building permits, and utility hook-ups such as electricity, water and telephone services. **Figures 4-1, 4-2, and 4-3** represent an overview of the land allocation, site development, and building permit approval processes. It is generally recognized that the most serious start-up delays and difficulties faced by investors occur within the site development stage.

The private real estate market in Tanzania is in its infancy. For investors, there is no industrial estate which offers speculative, ready to occupy buildings. As a result, most investors have to go through the lengthy process of identifying land, obtaining title, undertaking construction, and connecting utilities before they can begin operations.

The best way for investors to circumvent these long delays is to rent existing but underutilized space. One source of ready to occupy properties is parastatals which have contracted since economic liberalization began. A second way to accelerate the site development process is to buy or lease sites already held by the private sector rather than obtaining undeveloped land from the GoT. Privately owned standard factory buildings are typically leased for two to eight years, with six months rent payable in advance.

A. Land

Investors have two primary sources of land. One is to buy or sub-let property from the private sector. The second is to obtain land from the government. While land from the government is less expensive, the process is more difficult and delays can be severe. The write-up below describes the process of obtaining land from the GoT.

Commission for Lands
Ardhi House
P.O. Box 9230
Dar es Salaam

Telephone: 117870
Contact: Commissioner

Dar es Salaam City Commission
P.O. Box 9084
Dar es Salaam

Telephone: 23556 or 33034
Contact: Raphael Ndunguru, Commissioner of Town Planning

The GoT has recently introduced a new National Land Policy to replace the existing land tenure system created largely under the 1923 Land Ordinance. However, the legislation supporting the new land policy has not yet passed. Consequently, Tanzanian land policy is now in a transition phase. Because the new procedures have not been established, the description below focuses primarily on the current process.

Under the current legal framework, all land in Tanzania belongs to the government. Land can be held only through government leases, customary tenure, or sub-leases from the private sector. The value of real estate is theoretically tied only to the development which exists on the property, as existing GoT policy is to regard land as having no value.

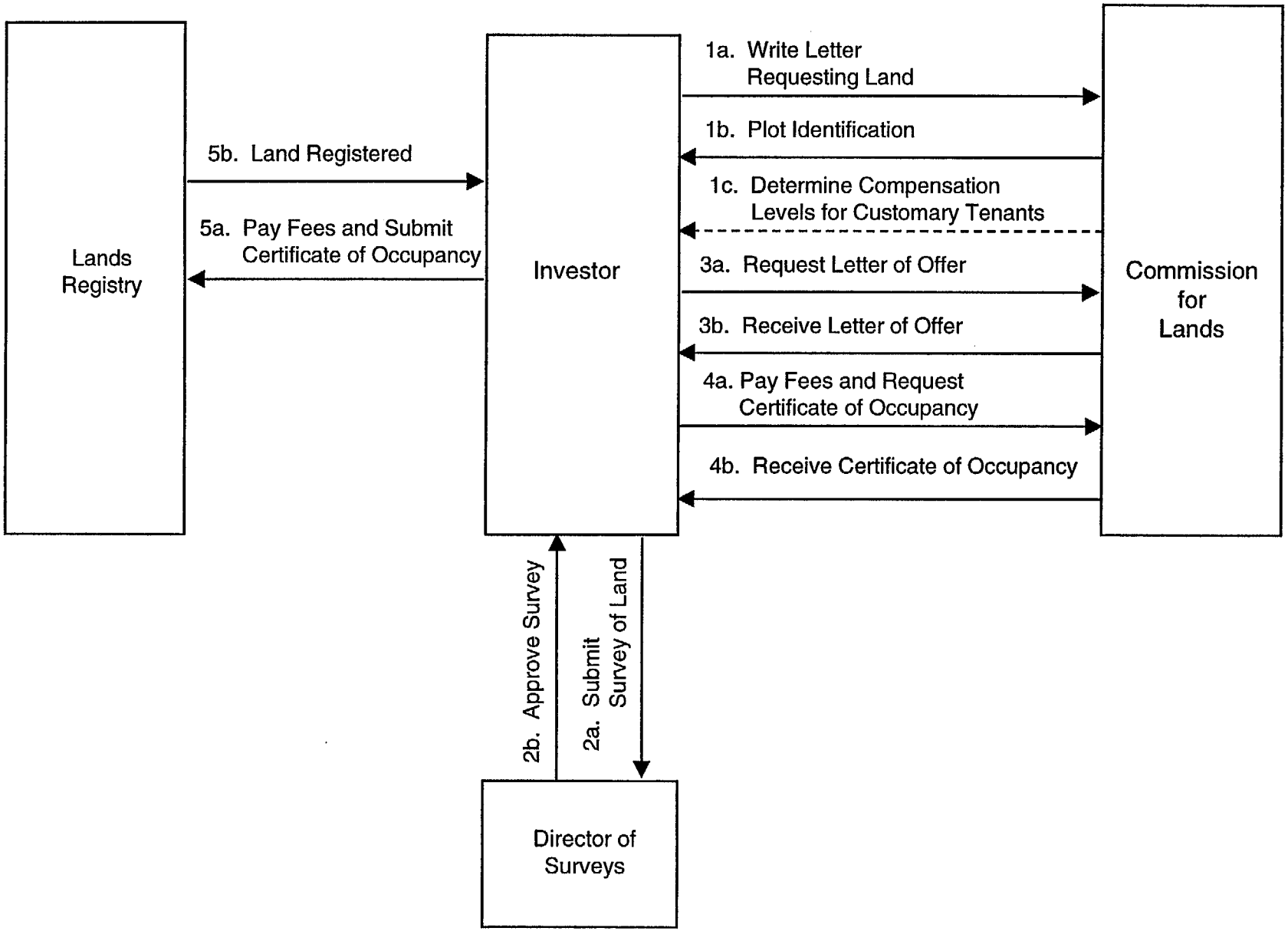
Under the proposed land policy, four central tenets of the current policy will remain. These are as follow:

- land is publicly owned and vested in the President as a trustee on behalf of citizens;
- speculation in land will be controlled;
- rights of occupancy -- whether statutory or customary -- are and will continue to be the only recognized types of land tenure;
- title to land will continue to be based mainly on use and occupation.

The National Investment (Promotion and Protection) Act states that the Ministry responsible for lands will allocate appropriate land to the investor. Under the proposed national land policy, "Non-citizens shall not be granted land unless it is for investment purposes under the Investment Promotion Act." Moreover, "Non-citizens and foreign companies will not be allowed to acquire land through transfer or purchase of customary land...[and] transfer of customary land rights by citizens to non-citizens will be prohibited."

Application Process. Technically, for foreign investors, a letter to the Lands Commission requesting land should come from the IPC after it has approved the project. This, however, is not standard practice. In reality, investors in Dar es Salaam follow one of two options. One, they write a letter directly to the Lands Commission to reserve a specific piece of land before receiving IPC approval. In these cases, the Certificate of Occupancy will be issued only after IPC approval has been received. Alternatively, the investor can begin the process by contacting the Dar City Commission. Both processes are virtually identical. A standard application form is no longer commonly used by either organization and investors should make their request by letter. In the letter, the investor can request that multiple potential sites be identified.

Figure 4-1: Land Allocation from Government of Tanzania (Dar es Salaam)



For land outside of Dar es Salaam, investors should begin the process with local officials. For urban land (other than Dar es Salaam), investors should start with the Ministry's regional land officers; for farm land under 100 acres in size investors should contact the nearest District land officer.

Once the initial request letter has been received, the Lands Commission (or Dar City Commission) will begin the search for appropriate plots. Because there is no data bank of available properties, the identification process is difficult. It typically takes one month to identify potential plots. Once a plot has been identified, Ministry officials will physically inspect the site to see if there any encumbrances or customary tenants (squatters) on site. If there are customary tenants, the investor must pay compensation based on guidelines established by the GoT. Compensation must be made for both structures and crops. This compensation process is generally completed within six months.

The next step is that the investor must have the site privately surveyed at his or her own cost. This survey work must then be approved by the Director of Surveys at the Ministry.

Once the survey has been approved, the investor should request a "Letter of Offer" from the Lands Commission. Lands Commission officials claim that the Letter of Offer is usually issued in less than a week.

After the Letter of Offer is received by the investor, fees and land rent must be paid at the Ministry. These fees vary depending on the size, location, and zoning of the land and include the survey fee, registration fee, map preparation fee, government tax, and Certificate preparation fee. (At the time of the research, Lands Commission officials would not specify the fees.) At that time, the investor should apply for a "Certificate of Occupancy" from the Ministry and pay the fee related to the preparation of deed plans. This Certificate serves as the lease agreement between the GoT and the investor. The delays in issuing this Certificate vary; Lands officials state that there is generally a delay of three weeks while Dar officials claim that average delays are two to six months. Each Certificate must be signed by the Lands Commissioner.

The last step is for the investor to submit the Certificate of Occupancy to the Lands Registry so that it can serve as title to the property. At this time, the investor pays registration fees and stamp duty based upon the land rent. This title is legally required to obtain a building permit. According to Lands officials, delays at the Registry can be more than one year in length although the average is four to six months. Private sector sources had experienced delays ranging from one week to six years. The delays are due, at least in part, to the poor order of the records and the reliance on a manual rather than a computerized system.

Once a Certificate of Occupancy is granted, the property must normally be developed within three years; the purpose of this requirement is to prevent property speculation. However, extensions may be given for just cause.

Lease Terms. Leases are generally for periods of 33 or 99 years. Residential plots typically have a lease of 33 years while commercial and industrial properties usually have 99 year

leases. Land rents can be raised every three to five years. Foreign property holders must pay land rent in hard currency.

Land rent should be paid on an annual basis from July 1st to the Ministry.

Property Taxes. Property taxes are payable to the local government. In Dar es Salaam, industrial and commercial property holders pay 0.1 percent on the assessed value of the property. Assessments were last done in 1994/95 and can only be increased every five years. The Dar City Commission is considering that the property taxes be increased substantially. The current proposal would raise the rate to 0.4 to 0.5 percent of the value for commercial and industrial operations, an increase of 400 to 500 percent.

Constraints. The proposed national land policy will address many of the constraints brought about under the existing legal framework. Most important among these is the recognition that land does have value. Delays in obtaining land from the government are excessive and reflect the fact that land in Tanzania historically has had no value. If land has no value, then there is little incentive to make attractive sites available to more productive users.

Because of the difficulty of the process and the assumption that land has no value, those who are willing to pay bribes or have personal connections are often best able to obtain prime land. These people typically will make minor developments on the land to satisfy the requirements of the Certificate of Occupancy and then re-sell the property. The new landholders then promptly tear down the minor developments to construct a more permanent structure. This needless construction and demolition process has occurred to satisfy the provision that land has no value.

Of all the delays faced by new businesses in Tanzania, perhaps the biggest constraint is access to land. Serviced, industrial zoned land is in particularly short supply in the Dar es Salaam area. Most land which is available in the Dar es Salaam area is "customary" meaning that it has not yet been formally planned. To obtain this land, it is necessary to negotiate with the land holder and village chairman. According to both Lands and City officials, this negotiation process takes anywhere from one to six months. While the compensation guidelines are relatively clear, dealing with customary tenants is a step that most foreign investors are reluctant to take. Because the process passes through the CCM and two courts, one Tanzanian builder noted that it is better to negotiate a price directly and informally with the customary tenants to accelerate the process, but this option is likely to be even more off-putting to foreign investors.

Reports of delays in obtaining land from the government varied widely and ranged anywhere from three months to three years; a few Tanzanians noted that they had waited five to six years without success in receiving title. The fact that every Certificate of Occupancy in Tanzania is signed by the Lands Commissioner increases delays and adds to the hardship faced by Tanzanians living in outlying regions of the country.

Local governments require that a Certificate of Occupancy be in hand before a building permit can be issued. Consequently, these delays affect other aspects of site development.

Another area of concern is the lack of coordination between the Lands Commission and the Dar City Commission. Both organizations claim that investors should come to their organization to obtain land. The Lands Commission states that the City Commission should only be allocating high density residential plots. The City Commission counters by stating that it has the mandate to distribute land within its jurisdiction and that the Ministry's role should be to focus on national planning issues. Under the new national land policy, this situation may be clearer as the "Commissioner for Lands shall be the sole authority responsible for land administration." The risk is that this centralization of authority may slow the process even further.

Given the liberalization of foreign exchange policies, it is not clear why the Ministry is still requiring that non-citizens pay land rent in hard currency.

While the proposed national land policy will have a number of improvements there are at least two ways in which it can be seen negatively. First, foreign investors will not be able to obtain customary land which is now the primary source of land within the Dar es Salaam area. Second, land will only be available to those who have been approved under the Investment Act. This is policy may prove to be overly restrictive, particularly considering that there are plans to significantly revise the Investment Act. Finally, once land is recognized as having value, it is not clear how speculation will be "controlled" or even how speculation will be defined.

Recommendations. Because the procedures for the proposed national land policy have not yet been established, it is not clear what future delays will be. Lands officials noted that it has a target of one to two months which is a laudable goal. Given that Tanzania's land policy is likely to be in transition over the next few years it is important that the site development process be streamlined for investors through the establishment of industrial estates. Many countries have dealt with difficult land problems by encouraging the development of industrial estates. Regionally, Kenya has had success with privately developed estates. Ghana and Namibia, meanwhile, are both pursuing a joint public/private sector approach to industrial estate development. The development of a serviced industrial estate could be done in conjunction with the Urban Development Plan currently being established by the Dar City Commission.

The proposed national land policy in some ways is more restrictive on foreign investors than the current policy. It is recommended that the GoT reconsider restricting foreign investors access to customary land. Similarly, restricting access to land to projects under the Investment Act could be short-sighted given the important investments which can proceed without IPC approval. Considering its past economic history, the GoT should recognize the difficulties in administering and enforcing two-tiered economic policies fairly and efficiently.

The Uganda Investment Authority has also eased land access by developing a land data bank of privately held properties. It is recommended that the IPC implement a similar mechanism. The GoT should also consider creating a land data bank of commercial and industrial zoned government-held land. This data bank could be operated jointly between the Lands Commission and the IPC and could start on a pilot basis for one or two areas and eventually expanded to cover a wider basis.

Lastly, it is recommended that attention be paid to improve the workings of the Lands Commission and Registry. There is a need to computerize the operations, provide training, and simplify procedures. As such, the GoT should consider the option of privatizing the Lands Registry. It is also recommended that the signatures required from the Director of Surveys and the Lands Commissioner be delegated to other officers to accelerate the process.

Commission for Lands
Ardhi House
P.O. Box 9230
Dar es Salaam

Telephone: 117870
Contact: Commissioner

Mwanza Municipal Council
P.O. Box 11010
Mwanza

Telephone: 40334/7
Contact: Mrs. Magdalena F. Mgusa, Town Planner
Mr. K. David, Municipal Surveyor

The Mwanza Municipality is the second largest municipality in Tanzania. It was founded in 1892 as a regional commercial and administrative center. It is the largest commercial and industrial center in northwestern Tanzania and the Lake Victoria area.

There is industrially zoned land in Mwanza; however, it is often adjacent to residential areas. There is considerable underutilization of land in areas outside of Mwanza and in the 110 small islands which are in Lake Victoria.

Application Process. The applicant must submit a letter to the Municipal Town Planner, Regional Town Planner or Regional Land Officer. A site inspection is then conducted by the Municipal Town Planner. After this inspection is completed, the investor must prepare a layout of land with the Municipal Town Planner. A negotiable "land allowance" must be paid to the Municipal Town Planner. At this stage, the proposed layout is submitted to the Urban Planning Committee for review and approval. This committee consists of 10 councilors -- the heads of all ten municipal departments -- the regional town planner, regional land officer and regional surveyor. Once the proposed layout has been approved, the Regional Town Planner submits the layout to the Director of Town Planning in Dar es Salaam. After the Director approves the layout, it is returned to the Regional Town Planner for preparation of the survey request. The

Regional Surveyor prepares survey guidelines and a professional surveyor conducts the site survey. The survey fees are charged per square meter:

	Industrial and Commercial Plots
Cities and Municipalities	Tsh 41
Townships and District Headquarters	Tsh 27
Trading Centers and Others	Tsh 14

Once the survey is completed, the Regional Surveyor submits a report to the Director of Surveys at the Ministry of Lands in Dar es Salaam.

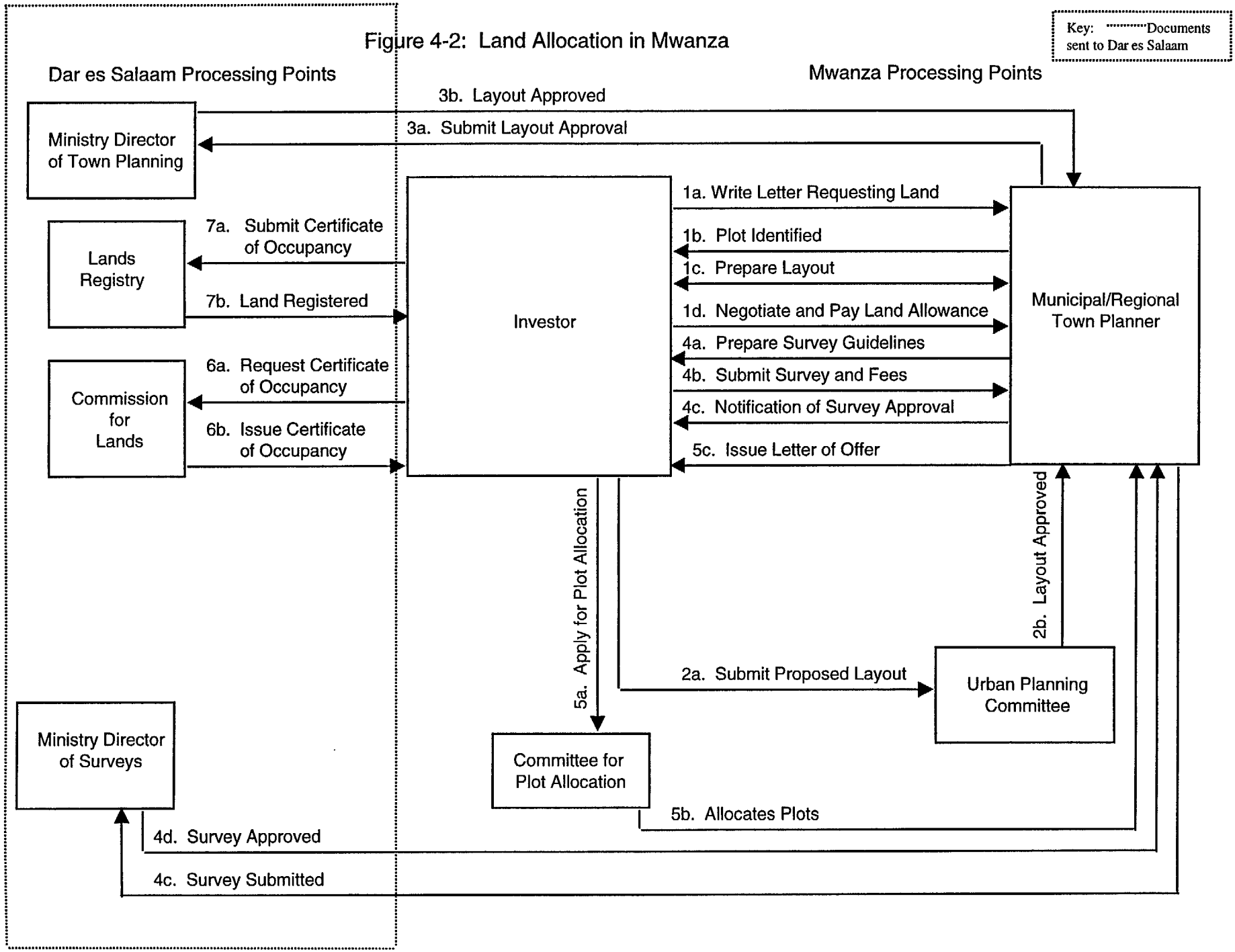
Once the survey has been accepted by the Director of Surveys, the Regional Land Officer notifies the applicant of acceptance. In order to apply for a plot of land, the applicant must submit a formal application or a letter of application if a form is not available to the Committee for Plot Allocation. A map of the area should be attached to the form. This committee is composed of the Regional Land Officer, Regional Town Planner, Regional Administrative Officer, Regional Surveyor, Municipal Engineer, Regional Water Engineer and five city councilors. This committee decides which plots are to be allocated. Once this has been done, the Regional Land Office staff prepares a letter of offer. The delay for this entire process is approximately six months. The next step for the applicant is to obtain a Certificate of Occupancy which must be signed by the Commissioner of Lands.

Land leases vary. For small-scale projects, leases are annual. For large-scale construction projects, there are 33 or 99 year leases.

Constraints. There are numerous problems with respect to land in Mwanza. There are several duplicative and time-consuming steps in the Mwanza municipality as well as with the Ministry. The complexity of the process in Mwanza is evident by comparing **Figures 4-1** and **4-2** which contrast the process in Mwanza versus Dar es Salaam. As difficult as the process is in Dar, it is even more byzantine in Mwanza. The need for approval by both the Urban Planning Committee and the Committee for Plot Allocation is unclear in view of the fact that the Municipal and Regional Town Planner perform essentially the same task. The negotiable "land allowance" which must be paid to the Municipal Town Planner is problematic in that it encourages corruption. There has also been a recurrent problem with respect to the issuance of double claims on land plots. The need for plot applications, surveys, and the Certificate of Occupancy to be approved in Dar es Salaam is cumbersome and adds delays to the process.

Recommendations. These constraints require an overall change in government land policy. Decentralization of the plot application and land surveying process and a reduction in the overall number of steps in the process would reduce delays and the bureaucratic bottlenecks that create problems such as double land claims. It is recommended that local authorities be allowed to issue Certificates of Occupancy as well as approve plot applications and surveys as

Figure 4-2: Land Allocation in Mwanza



long as they remain within Ministry established guidelines. At minimum, at least one of the two committees involved in the process should be removed.

In addition, the creation of a comprehensive long-term industrial area development plan would promote efficiency of land management and ensure that the potential of underdeveloped land in the Mwanza area is fully maximized.

B. Site Development

Figure 4-3 presents an overview of the site development process.

Private sector sources noted that an investor needs to plan on a minimum of 12 months (and likely much longer) to construct a standard factory building including approval of building plans, the installation of utilities, clearing materials at the port, and undertaking construction. This compares unfavorably to the two to three months possible in several countries world-wide.

There appears to be a duplication of effort by agencies such as the Dar City Commission, Factories Inspectorate, National Environment Management Council, Ministry of Industries and Trade, and the IPC. This system maximizes the run-around and inconvenience faced by investors.

In order to reduce the run-around faced by investors, it is recommended that the GoT consider establishing joint committees to review plans up-front. This committee could be composed of the IPC, NEMC, Factories Inspectorate, utilities, and appropriate City officials.

Commission for Works
Dar es Salaam City Commission
P.O. Box 9084
Dar es Salaam

Telephone: 2351/7 or 26442
Contact: Mr. Chacha Mwita, Commissioner

Application Process. After land has been acquired, the investor should apply for a "hoarding or scaffolding permit." This permit allows one to set up fencing on the site. An investor should have a Certificate of Occupancy before requesting the hoarding permit but waivers of this requirement are apparently made to those with letters of offer. Fees vary depending on the length of fence frontage. Delays are typically less than one day to recommend approval.

Once the hoarding permit is obtained, the applicant should complete and submit a "Notice of Intention to Erect or Alter Building" as well as an "Application for Planning Consent." Fees vary based on the size of the building. Three copies of the building plans should be submitted.

"Plans should be drawn in ink and coloured in a clear and intelligible manner on suitable and durable material..." Once the application has been submitted, various departments within the City Commission will examine it. Town Planning will ensure that the proposed activity is in line with zoning and plot coverage restrictions as well as checking the validity of the title. City Health officials will examine the plans in terms of water, drainage, sewerage and other health issues. The City's architects and engineers will check the plans to ensure that the proposed design is structurally sound.

By law, the delay for approving building permits should be less than 60 days. The Commissioner notes that most applicants now face a delay of one to two months, with a maximum of three months. The delays have been reduced recently as approvals are now granted by the Commissioners (the City Council has been dissolved) who meet every Friday to decide such issues. The backlog of 2,000 applications has been halved, and the Commissioner predicts that the backlog will be eliminated by year-end.

Construction can begin only after the building permit is received. Construction must begin within six months of receiving the permit though one can apply for extensions. Construction must be completed within three years.

As construction takes place, the Commission must be notified at nine different stages. Because of a shortage of vehicles within the Commission, the applicant may have to transport the City official to the site. "Notices of Work" must be made at least one day in advance and should occur at the following times:

- commencement of construction;
- before covering up excavation for foundations;
- before covering up foundations;
- before covering up concrete over site;
- before covering up any damp-proof course;
- before covering up any drains;
- before covering up any timber scantlings;
- before laying slabs, beams, and floors.

Once the building has been completed, final approval must be obtained before the building can be occupied. At this juncture the building will be inspected by City health, fire, and electrical specialists. This final series of inspections is typically done separately and adds three to four days to the process. Most buildings reportedly are required to make some adjustments at this late stage. For factories, a letter of approval from the Factories Inspectorate is required as an attachment. Private sector sources reported delays of as long as four years without obtaining the final inspection clearance.

When the building is completed, the owner is required to complete a form which will be forwarded to the Statistics Office. The owner should submit the document to the local Town Clerk and is available from the Commission for Works at no cost.

Constraints. The City is working to make the current process move more quickly and smoothly. The weekly Commissioners meetings have been an important step in reducing the backlog. Despite this improvement, the existing process is flawed by the multiplicity of steps and approvals required. Blank application forms are also not easily available. Of the five African nations where Roadmap studies were done, Tanzania is the first to require a hoarding permit; the permission to erect a fence to start construction adds an unnecessary step to the process. Tanzania's nine notices of inspections compares to the seven required by the Kampala City Council and five required by the Windhoek municipality in Namibia. The one to three month delay for granting building permits also compares unfavorably as building permits in Namibia are routinely given in two to three weeks.

The large number of projects which require modifications is at least partly indicative of the City Commission's failure to provide good guidelines on the minimum standards which must be met.

Recommendations. There are several recommendations which can be made to ease the construction process. First, the need for the hoarding permit should be eliminated. Second, the notice of inspections should be reduced to four or five steps from the current nine steps. Third, a target of approving building permit applications within two weeks should be established. Fourth, application forms should be made more easily available. Fifth, all Dar City Commission inspections should be done at the same time to reduce the number of trips investors must make to get the various approvals. Finally, it is recommended that that the Dar Commission address the high percentage of corrections required by providing clear guidelines to applicants at the start of the process and should consider giving seminars to builders to prevent the frustration that applicants encounter when forced to make corrections late in the process.

Mwanza Municipal Council

P.O. Box 11010
Mwanza

Telephone: 40334/7
Contact: Mrs. Magdalena F. Mgusa, Town Planner

Application Process. In Mwanza, once a plot of land is allocated, the investor prepares building plans and submits them to the Municipal Engineer. The fee for reviewing building plans is Tsh 800. The Municipal Engineer approves the building plans and submits them to the Municipal Land Officer who determines whether the plot has been properly allocated. After receiving the approval of the Municipal Land Officer, the building plans are examined by the Municipal Health Officer who reviews the sewerage and sanitation plans. Once the Municipal Health Office issues its approval, the plans are returned to the Municipal Town Planner who reviews the plans once again to ensure that the requisite signatures have been obtained. The plans are then forwarded to the Urban Planning Committee for approval. The next step is for the Municipal Town Planner to issue a Planning Consent. The plans are sent to the Municipal

Engineer who prepares a building permit. The cost of this permit is Tsh 15,000. The delay in obtaining it is typically one year.

Construction must begin within six months. During construction, the Municipal Engineer reviews every stage of the process and notices of inspection must be submitted in order to proceed.

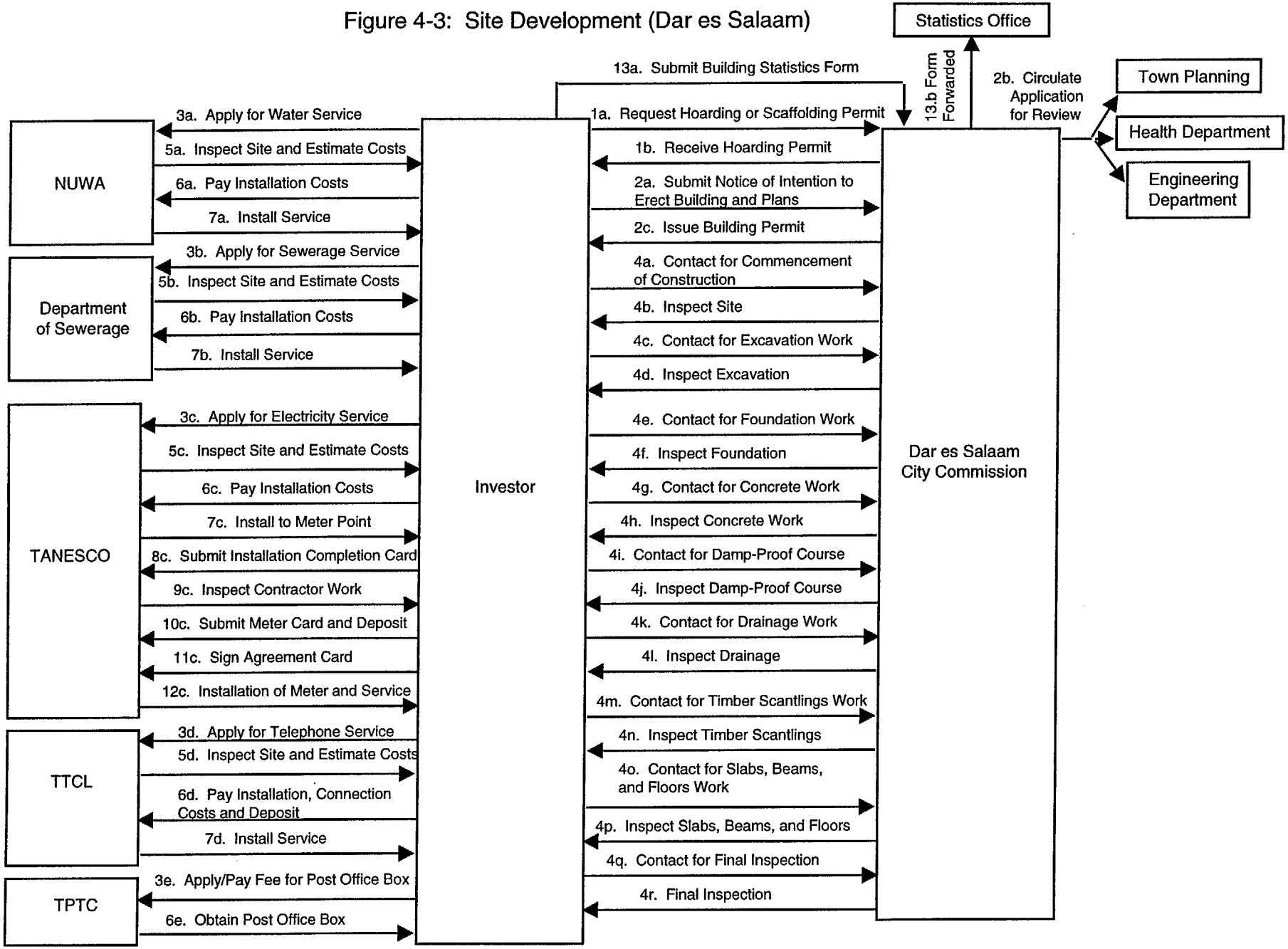
When investors first submit building plans to the Municipal Engineer, they must pay scrutiny or inspection fees based on the total number of square meters:

Total Number of Square Meters	Scrutiny Fee
101-200 square meters	Tsh 2,000
201-300 square meters	Tsh 3,000
301-400 square meters	Tsh 5,000
401-500 square meters	Tsh 6,000
501-1000 square meters	Tsh 10,000
1001 square meters +	Tsh 15,000

Constraints. The building permit application process, like the land allocation process, consists of multiple, duplicative steps and approvals. The delay of one year is excessive by international standards and compares unfavorably to the three month delays in Dar es Salaam and even less favorably to other African countries. While the site development process is similar to that presented in **Figure 4-3**. Mwanza has added the inclusion of an Urban Planning Committee. It is not clear as to why building plans must twice pass through the Municipal Town Planner and the Municipal Engineer. The need for both scrutiny fees and a fee to review building plans appears duplicative.

Recommendations. To streamline the process within the Mwanza Municipal Council, it is recommended that council approval be restricted to large and complex projects that potentially have a large impact on the community. Otherwise, applications could be approved by civil servants. It is also recommended that there be increased coordination between the various departments to accelerate approvals. The Municipal Council should consider consolidating the fee to review building plans and scrutiny fees.

Figure 4-3: Site Development (Dar es Salaam)



C. Utilities

National Urban Water Authority (NUWA)

P.O. Box 1573
Dar es Salaam

Telephone: 26729 or 31191- 4
Fax: 27129
Contact: Mr. Archard R. Mutalemwa, Director General

Despite its name, the National Urban Water Authority is responsible for water supply only in Dar es Salaam. In Arusha, Tanga, and Moshi, investors should contact the local Urban and Water Sewerage Boards.

Application Procedure. Once land is secured, investors should submit an "Application for Water Connection" form to the closest NUWA office to request a water connection. There are five offices in the Dar es Salaam area. A fee of Tsh 1,000 must be paid upon submission of the form, and a postal address for the business must already exist.

Once NUWA receives the application, it undertakes a site visit to check the quantity of water available in the area, to determine the nearest water line, sketch a drawing of the site, and identify hook-up details. After the site visit, NUWA provides an estimate of the installation cost. According to NUWA officials, an average installation cost for businesses near a main water line is approximately Tsh 1 million.

Installation. Once the applicant pays the estimated cost in full, NUWA buys the materials and installs the connection. A simple connection will take about one week whereas a larger, more complex installation will take about two weeks. Industrial installations requiring use of 8" PVC or larger piping, which is not always available on the local market, will often incur longer delays.

Tariff Rates. In Dar es Salaam, rates are established by the Water Board, which serves as NUWA's regulatory body. Small business customers -- those usually engaged in service industries which require less water -- are assessed a flat monthly rate based on the flow of water in the area and the number of people working in the building. Larger businesses will have meters and pay at the metered rates. The deposit charge for a meter ranges from Tsh 50,000 for the smaller models to Tsh 150,000 for the larger models. Water tariffs are as follows:

	Metered Rates Per 1000 Gallons	**Un-metered Rates** per month
Domestic	Tsh 700	Tsh 1,076
Institutions	Tsh 805	N/A
Commercial	Tsh 980	Tsh 10,058
Industrial	Tsh 1,156	N/A
Brick makers	Tsh 1,156	Tsh 58,328
Irrigation	Tsh 1,156	Tsh 58,328
Expatriates		
(domestic dwellings)	US$ 23	N/A
Water by the Tank (900 liters)	N/A	Tsh 20,000

Payment Procedures. Bills are mailed once a month and are payable 21 days after the closing period. Payment is made through the five offices in the Dar es Salaam area. Payment is accepted in either check or cash. After the grace period, service maybe disconnected. Bills to large water consumers, such as beverage manufacturers, are delivered by hand rather than through the mail.

Reliability of Supply. The Dar es Salaam region is served by three plants which are inadequate to meet the city's demand for water. The availability and regularity of the water supply varies depending on the neighborhood and the water plant which serves it. Most industrial sites are located in the southern part of Dar es Salaam where water pressure is low and water service is rationed to about six hours per day. Many users install cisterns and pumps at their own expense; permission of NUWA, however, is required. In other areas, the city center and northern coast, for example, service tends to be more regular but pressure remains low. Throughout the system, the main lines usually run at only half capacity. Water pressure ranges from zero PSI (pounds per square inch) to 30 PSI. Theft and leakage from the water system is estimated at around 30 percent of the supply.

Wells are the principal source of water around the outskirts of Dar es Salaam. The Ministry of Water has to approve the installation of all wells.

Constraints Analysis. The current demand for water in Dar es Salaam is 90 million gallons a day; this compares to maximum supply -- if everything is in working order -- of 60 million gallons a day. Given Dar's fast growth rate, this problem can only expect to worsen in the near future. Apart from the poor reliability, the main constraint faced by water users is the slow and expensive installation procedures encountered.

Recommendations. Creation of the autonomous Urban Water and Sewerage Boards in Tanga, Arusha, and Moshi have improved service significantly in those areas. Equally impressive,

revenue collection has increased by as much as five times in two years; in Tanga, annual revenue has gone from Tsh 80 million to Tsh 500 million. Key to the Boards' success has been sufficient autonomy to set tariffs and purchase needed equipment and materials.

Increased private sector involvement could also improve the responsiveness of NUWA. Potential alternatives include outright privatization, use of build-own-operate or build-operate-transfer mechanisms. It is recommended that the GoT use the lessons learned in Tanga, Arusha, and Moshi and put them to use in transforming water supply and distribution in Dar es Salaam and other parts of Tanzania.

It is also recommended that NUWA and/or the Ministry responsible for water work in close cooperation with other utilities and government agencies on the recommendation to develop an industrial estate.

Department of Sewerage and Sanitation

Dar es Salaam City Commission
P.O. Box 61261
Dar es Salaam

Contact: Mr. Kasulwa Muano, Acting Department Head

Sewerage connection in Tanzania is managed by municipalities as the public sewerage system is considered city property. Within Dar es Salaam, fewer than 50 percent of the businesses have sewage hook-ups; most have septic tanks. The Department of Sewerage and Sanitation in Dar es Salaam is in the midst of a reorganization as it plans to initiate joint billing with the National Urban Water Authority. The primary purpose of the reorganization is to facilitate the collection of sewerage fees which appears to be a problem under the current bifurcated water and sewerage system.

Sewerage Connection. For residential and commercial sewerage connection, an investor should fill out a survey form. There is no fee for the form. A technician from the Department visits the site to assess the scope of services required. After completing the site visit, the technician enters the information into a computer database which generates a cost estimate for installation. The investor is required to pay immediately.

All sewerage connection fee estimates are based on the distance from the public sewer and the ground conditions (i.e. rocky, clay soil, etc). The fees range from Tsh 50,000 to Tsh 1 million.

Operational Requirements. Investors must pay a monthly sewerage charge to the Department that is based on the level of water consumption. These funds are used to service sewer pipes, pumping stations and treatment plants. The residential service charge is a flat rate.

Constraints. The separation of sewerage and water management has resulted in billing difficulties – specifically sewerage bill collection -- in the Department of Sewerage and Sanitation.

Recommendations. The Department of Sewerage and Sanitation should expand its efforts to integrate its administrative procedures with NUWA; indeed, it is far more practical for water and sewerage services to operate under the same organizational entity as is the case in most countries. Moreover, there should be greater private sector involvement in sewerage management. This would not only solve most bill collection problems for the department, it would strengthen its financial position so that it could finance the supplies that are necessary for sewerage connection.

Tanzania Electric Supply Company (TANESCO)

Samora Avenue
P.O. Box 9024
Dar es Salaam

Telephone: 111041- 4
Contact: Mrs. Mercy Baregu, Manager Distribution and Commercial Services
or nearest TANESCO office

The Tanzania Electric Supply Company (TANESCO) is the sole supplier of electricity in Tanzania. TANESCO is regulated by the Ministry of Energy. While the Government of Tanzania does permit the private sector to generate power and sell it to be distributed by TANESCO, no private companies are taking advantage of this provision of the law.

Application Procedure. Investors need to apply by completing a "Preliminary Application Form for Power Supply." Two versions exist: Form "A" must be completed for power requirements below 30 KW. Form "B" must be completed for power requirements above 30 KW. Both application forms cost Tsh 200. The applicant is required to attach to the form a copy of the building plan and a single line electrical schematic diagram. Within Dar es Salaam, an investor can present himself to one of seven zonal directors who will direct him to the appropriate regional manager.

There is no additional fee for processing the application. Upon receipt of the application form, TANESCO will make a site visit to determine the nearest source of supply and to assess the cost of connection.

Installation. The applicant must pay the cost of installation in full before work can begin. TANESCO installs the electrical line up to the meter point. The investor must then contract with a licensed electrical contractor to undertake the electrical installations from the meter point throughout the remainder of the business site.

Inspection. Upon completion of this work the private contractor fills out and signs the "Installation Completion Card" which must be obtained from TANESCO at a cost of Tsh 500. The drawing of the electrical installations should be attached to the card. TANESCO inspects the on-site work done by the private licensed contractor and issues its inspection certificate.

To obtain a meter, the investor must complete a meter card and make a meter deposit. The investor must finally sign the "Agreement Card" which lays out the main features of the services and commits the investor to pay for these services. After that, TANESCO installs the meter and connects the electricity to the enterprise.

Proximity to the main line and electrical load determine the cost of hook-ups. An average residential service line connection costs approximately Tsh 15,000. For businesses, one kilometer of line for a 33 KV load is approximately Tsh 8 million and one kilometer connection of a 11 KV service is around Tsh 5 million. For transformer installations above 500 KV (most manufacturers), the investor will be required to buy and place on their property a transformer. For transformers under 500 KV, TANESCO installs the transformer off-site to serve a number of consumers who share the cost on a pro-rata basis. Cost of transformers range from Tsh 1.2 million for a 15kVA, 11/0.25kV to Tsh 30 million for a 2500VA, 33/11kV unit. Investors can import their own transformer or buy a locally assembled one. The meter deposit for installations greater than 500 KVA is Tsh 200,000, while the meter deposit for service under 500 KVA is Tsh 100,000.

Average time required to complete electrical hook-ups is six weeks, but further delays may occur due to the non-availability of materials (meters, transformers, conductors, etc.) Investors are advised to apply for electrical connection about the same time as they request a building permit. Businesses usually get installations on a priority basis once all installation costs have been paid.

Tariff Rates. Rates are approved by the Ministry of Energy. The current rates are as follows:

Tariff No. 1 Residential, small commercial and industrial use, average monthly consumption less than 7,500 unit (KWH)	Consumption range 0 - 100 KWH 101 - 500 KWH 502 - 2500 KWH over 2500 KWH	Rates (Tsh.) 17.20 per KWH 27.00 per KWH 70.00 per KWH 130.00 per KWH
	Service Charge 0 - 100 KWH 101 - 500 KWH 502 - 2500 KWH over 2500 KWH	Per meter reading 200.00 750.00 1,500.00 3,000.00
Tariff No. 2 -- Low Voltage Supply 400 Volts, average monthly consumption more than 7,500 kilowatt hours	Demand Charge Energy Charge Service Charge	6,250.00/KVA 59.00/KWH 4,000.00/Month
Tariff No. 3 -- High Voltage Supply Metered at 11 kV and above.	Maximum Demand Energy Charge Service Charge	4,500.00/ KVA 53.00/KWH 4,000.00/Month
Tariff No. 4 -- Public Lighting	All units	21.30/ KWH
Tariff No. 5 -- Zanzibar Supply	Maximum Demand Energy Charge Service Charge	1,500.00/ KVA 10.00/KWH 4,000.00/Month

Payment Procedures. Electricity bills must be paid monthly in cash or by check at the nearest TANESCO office. Appeal of billing mistakes and service problems is made to the regional mangers.

Reliability of Supply. Despite recent improvements in service, electricity supply is still sometimes insufficient to meet existing demand. "Load shedding" has declined over the last two years from two days per week to a few hours a week. Most investors have on-site generators, and capacity banks (un-interruptable power supplies) are often installed at consumption sites to protect against black outs, brown outs and spikes in supply. Voltage fluctuation is high at +/- 10 percent.

The quality of service supply is not uniform through the country. For example, in the Arusha area, a low voltage problem hopefully will be resolved when this area is joined to the national grid by the installation of the 220 KV connection currently under construction.

Constraints. Presently, the main constraint in terms of electricity is the slow and expensive installation procedures. There are nine steps to undertake for an electricity hook-up and this compares unfavorably to the two to four steps necessary in other countries. The four month

installation delay commonly experienced by new companies is a deterrent to new investment and compares poorly to the two-week delays in Namibia. In addition, the requirement that investors pay 100 percent of the installation costs up-front imposes a significant working capital cost on firms when they can least afford it. Problems with reliability of the power supply have hurt many businesses and frequent power outages have forced many to install diesel generators. Voltage fluctuations have damaged sensitive machinery and equipment and interfered with production processes at critical junctures. High purchase and operating costs of diesel generators make them well beyond the means of most small businesses.

Finally, the cost of electricity with an energy charge of Tsh 59/kwh is high compared to other countries. This is nearly five times higher than the cost in Ghana, two times higher than in Namibia, and 25 percent higher than the cost in Uganda.

Recommendations. Experience in other countries has demonstrated that utility services improve with greater private sector involvement. There are numerous potential alternatives including outright privatization, private management contracts, use of build-operate-transfer or build-own-operate mechanisms, and/or the creation of public utility commissions to serve as public watchdogs. The GoT should investigate these options to improve service levels and reduce the high cost of electricity. On the issue of installation charges, several power companies around the world encourage power consumption by reducing or even eliminating installation charges. TANESCO should consider instituting standard options which allow firms to defer some installation costs (possibly with interest or higher tariff rates). The number of steps to obtain an electricity hook-up should be reduced to bring it in line with other countries.

It is also recommended that TANESCO work in close cooperation with other utilities and government agencies on the recommendation to develop an industrial estate.

Tanzania Telecommunications Company Limited (TTCL)

Posta House
P.O. Box 2991
Dar es Salaam

Telephone: 31956
Fax: 116608
Contact: Mr. F. Stephano, Ag. Director, Design and Engineering
or nearest TTCL office

The Tanzania Telecommunications Company Limited (TTCL) long had a legal monopoly over telephone services in Tanzania. In recent years however, private, cellular phone companies have been allowed to operate and these services are becoming increasingly competitive. Despite this liberalization, use of international call-back services in Tanzania is illegal. The TTCL is regulated by the Tanzania Communication Commission (TCC). This commission

controls the allocation of the radio spectrum and defines which equipment is approved for use in Tanzania.

With loan assistance from the World Bank and African Development Bank, Tanzania has recently been undergoing a rehabilitation of its telecommunications infrastructure. In addition, a new telephone directory, contracted through a private company, will be issued in 1997; this is the first directory issued in several years.

Application Procedure. Investors should complete an "Application for Provision of New/Additional Telecommunication Services" obtainable at the nearest TTCL office. There are three commercial service centers located in the three different telecommunication zones in Dar Es Salaam -- North, Center and South Zones. One application is required for each telephone line requested. A sketch diagram of the locations where phones will be placed, and photographs of the house/building where telephone services are to be installed, should be attached to the application.

Following receipt of the application for service, the TTCL conducts a site inspection, makes written cost estimates, and provides a standard draft contract between the TTCL and the customer.

Installation. In Dar es Salaam, average total cost for a business phone installation is Tsh 95,895. This includes a connection fee of Tsh 34,385, a deposit of Tsh 50,000, and an internal wiring cost of Tsh 11,510. The cost would be lower in district and rural areas where the connection fee is Tsh 20,100 and the deposit would be Tsh 30,000. The TTCL can procure the necessary equipment for the investor or the investor can import or buy the equipment locally.

Telephone deposit charges are as follows:

Location	Business Phone	Residential Phone
Regional Centers	Tsh 50,000	Tsh 30,000
District/ Rural Area	Tsh 30,000	Tsh 20,000

TTCL gives first priority to installing business telephones. TTCL officials claim that when network and exchange capacity is free and materials available, connection can be done in as little as two weeks. Businesses interviewed noted that the delays are strongly correlated to one's willingness to pay bribes. For example, a few individuals and companies who refused to make payments to TTCL officials experienced delays of 18 to 24 months before receiving service. In contrast, other investors noted that US$ 100 had accelerated hook-up delays to as little as one month.

There is currently a backlog of approximately 50,000 applicants within the Dar es Salaam metropolitan area and 117,200 nationally. The number of applicants on the waitlist is 130

percent of the existing customer base. Some of these applicants have been waiting for service for more than three years. The TTCL hopes to reduce the hook-up time to one week once the rehabilitation program is completed.

Tariff Rates.

Domestic telephone charges are as follows:

Radial Distance (in KM)	Charge Letter	Charge per Minute (Tsh)	
		Full Rate	Economy Rate (18:00 to 06:00)
30 - 200	A	54.00	27.00
200 - 500	B	120.00	60.00
Over - 500	Max.	240.00	120.00

The charge for a local call is Tsh 16 per minute.

Tariffs for international service are as follows:

Zones	Int'l Direct Dial (US$ per minute)	
	Full rate	Economy Rate (18:00 to 06:00)
A: Africa (PTA)	2.5	2.0
B: Africa (Non-PTA)	3.0	2.4
C: Europe, N. America & Mid-East	4.0	3.2
D: Asia, Far East, Pacific & Australia	4.5	3.6
E: Latin America & Caribbean	4.8	3.8

Monthly rental rates for TTCL phones are Tsh 2,580 per line.

A dedicated 64 kbs line is available for US$ 7,000 per month.

Payment Procedures. Itemized bills for international calls, indicating time of call, cost and destination are produced. Payment is made at the customer telephone counter on a monthly basis. Disagreement with billing or phone problems can be directed to the customer service counter. It is hoped that the new system, once completed, will reduce the large number of billing errors which have reportedly been experienced.

Reliability of Service. Reliability of service varies tremendously depending on location. Call completion rates range from a high of over 90 percent within the Oyster Road area to as low as 30 percent in North Dar es Salaam. The call completion rate is reportedly 45 percent in Dar City Center; this rate, however, was perceived as overly optimistic by most workers in the area. Because of outdated equipment, call completion rates are particularly low to some portions of the country to or from Dar. Currently, only 30-35 percent of calls from Dar es Salaam to Mwanza or Dodoma are completed successfully. The TTCL expects the call completion rate to improve to 80 percent once the rehabilitation program is completed.

International calls from Dar are reportedly successful more than 90 percent of the time although this became an embarrassing issue at the recent Investor's Forum due to a breakdown in international service.

Private Service. Mobile, cellular phone services are available through private companies such as Mobitel and TriTel. The total time required to obtain both local and international services, from entering the sale store to walking out with a mobile cellular phone, is around 30 minutes. Average cost for the handset and connection is US$ 1,200, but competition is pushing down connection costs. The call service area includes a 510 kilometer radius area from Dar es Salaam. The call completion rate from one cellular phone to another within the service area is nearly 100 percent. Both mobile cellular phone companies use a prepayment system. In the example of one company, the initial payment includes US$ 100 in prepaid phone calls. Once the balance declines to US$ 50, international calling capability is interrupted; a decline in the account to US$ 30 results in suspension of local call service. Monthly bills for these services usually itemize date and time of the call, the number phoned, duration of call, and the applicable rate.

Constraints. The introduction of cellular phone service has represented a quantum improvement in Tanzanian phone service. It has improved reliability levels and eliminated installation delays. Nevertheless, there are a number of constraints that continue regarding telecommunications service. The cost of cellular phones, though reduced dramatically, remain outside the reach of most small businesses. This means that businesses continue to face long delays in obtaining regular phone service. The current delays in service installation are excessive by any standard and compare unfavorably to the 15-day wait in Namibia.

While many of the phone costs have become more competitive, the cost of a 64 kbs line is uncompetitive and is nearly three times the cost in Namibia. This service is important to multinational companies which need to be in close contact with their global network.

Phone service reliability, though improving, is still poor by international standards, particularly within certain regions and neighborhoods. Poor service levels are also evidenced by the large number of complaints about mistakes in billing.

Recommendations. Participation of private companies in telecommunications services has been proven worldwide to be an effective alternative to reduce costs and improve service levels. It is recommended that the GoT consider increasing private sector involvement in the telecommunications sector. It is also recommended that call-back services be legalized as it

reduces costs to consumers and is an important check on maintaining internationally competitive prices. Lastly, it is recommended that for the meantime, the TTCL be closely involved in the development of the recommended industrial estate.

Tanzania Posts and Telecommunications Corporation

Posta House

Telephone: 37413
Fax: 863435
Contact: Mr. Migo, Public Relations Officer

Application Process. To obtain a post office box, an investor must submit an "Application for a Private Post Office Box" to the TPTC. There are no processing fees and no required attachments. Post office boxes have only one size and it reportedly takes only a few minutes to obtain them.

Payment Procedures. Fee payments to the TPTC are required in the month of January and a grace period of one month is provided after which the applicant loses the post office box. There is an annual payment of Tsh 50,000 and an additional Tsh 3,000 deposit for keys and Tsh 750 for a Rental Authority Card.

Reliability. Efficient mail service in Tanzania is hampered by a lack of vehicles in the TPTC. In general, according to the TPTC, it takes one day to deliver mail from Dar es Salaam to Mwanza. From Dar es Salaam to London, it takes a few days since there are three flights per week between the cities. There are a few private mail delivery services in the country.

Constraints. As recently as last February, there was a backlog of people waiting up to six years for post office boxes in Dar es Salaam. According to the TPTC, availability of post offices is no longer a problem in Dar es Salaam. A dearth of postal vehicles contributes to delays in mail delivery. In addition, pilferage at the airport has hampered efficient delivery of local and international air mail.

Recommendations. The TPTC should develop a collaborative relationship with airport authorities to improve air mail security.

Table 4-1: Site Development

Agency Name	Constraint	Proposed Solution	Action Required
Commission for Lands	excessive delays in obtaining land; limited access to land; short supply of industrially-zoned land; lengthy land negotiation with village chairmen and customary tenants is cumbersome to investors; Land Commissioner signature requirement for every Certificate of Occupancy adds to delays in the process; lack of coordination between Lands Commission and Dar es Salaam City Commission; unnecessary requirement for non-citizens to pay for rent in hard currency; proposed national land policy remains problematic	Streamline site development process for investors through the establishment of industrial estates. Create a land data bank of commercial and industrial zoned government-held land. Computerize operations of Lands Commission and Registry. Consider privatizing Land Registry. Transfer signature requirement from Lands Commissioner to other officers to accelerate process. Reconsider restricting foreign investor access to customary land under proposed national land policy.	legislative, ministerial and internal
Mwanza Municipal Council	duplicative approval requirement from Urban Planning Committee and Committee for Plot Allocation; recurrent problems with issuance of double claims on land plots; inefficient land management has resulted in integration of industrial areas with residential areas; cumbersome requirement for Dar es Salaam-based approvals for plot applications and surveys; non-transparent "land allowance" negotiation	Decentralize plot application and land surveying process. Reduce overall number of steps by eliminating duplicative approvals. Create a long-term industrial area development plan to promote efficiency of land management.	legislative, ministerial and internal

Table 4-1: Site Development (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Commission for Works **Dar es Salaam City Commission**	multiple steps and approvals; excessive delay in obtaining building permits; absence of proper guidelines on minimum building standards	Eliminate hoarding permit. Reduce notice of inspections to four or five steps from the current nine steps. Establish a target of approving building permits within two weeks. Increase availability of application forms. Conduct Dar es Salaam City Commission inspections at the same time in order to reduce the number of trips investors must make. Provide clear guidelines to applicants at the start of the process in order to avoid problems later in the process.	internal
Mwanza Municipal Council	multiple, duplicative steps and excessive delays in the building permit process; unclear need for both scrutiny fees and a fee to review building plans	Restrict municipal council approval to large and complex projects that have a potentially large impact on the community. Allow civil servants to approve applications. Improve coordination among various departments to accelerate approvals. Consolidate scrutiny fees and the fee to review building plans.	ministerial and internal
National Urban Water Authority (NUWA)	limited urban water supply; slow and expensive installation procedures	Consider increased private sector involvement in NUWA through outright privatization, use of build-own-operate, and build-operate-transfer mechanisms. Apply the lessons learned through the creation of autonomous Water and Sewerage Boards in Tanga, Arusha and Moshi to transform water supply and distribution in Dar es Salaam and other Tanzanian municipalities.	legislative
Department of Sewerage and Sanitation **Dar es Salaam City Commission**	separate administrative structure of water and sewerage management has resulted in billing problems	Expand efforts to integrate administratively with NUWA. Increase role of private sector in sewerage management issues.	legislative and ministerial

Table 4-1: Site Development (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Tanzania Electric Supply Company (TANESCO)	slow and expensive installation procedure; burdensome requirement for investors to pay 100 percent of installation costs up-front; poor reliability of electricity supply	Increase private sector involvement in TANESCO through outright privatization, private management contracts, use of build-operate-transfer/build-own-operate mechanism and creation of public utility commissions. Consider instituting standard options which allow firms to defer installation costs. Increase cooperation with other utilities and government agencies with regard to the development of an industrial estate.	legislative, ministerial and internal
Tanzania Telecommunications Company Limited (TTCL)	lengthy delays in service installation; expensive telephone charges; poor phone service reliability; recurrent problems in billing	Consider increasing private sector involvement in the telecommunications sector. Legalize call-back services to reduce costs to consumers and to maintain competitive price structure. Increase cooperation with other utilities and government agencies in the development of an industrial estate.	legislative and ministerial
Tanzania Posts and Telecommunications Corporation	lack of postal vehicles contributes to delays in mail delivery; airport pilferage has hampered delivery of local and international mail	Develop a collaborative relationship with airport authorities to improve air mail security.	internal

Chapter 5

Operational Requirements

Once a firm begins operations, a number of other steps must be undertaken. The most important of these are related to foreign exchange, labor, and import/export procedures. There are myriad returns and filings required by government agencies which are listed on **Table 5-1**. In all, a firm in Dar es Salaam could expect to submit at least 89 separate filings per year. This compares to 21 in Ghana, 29 in Namibia, and 48 in Uganda. These figures do not include any import or export documentation, repatriation of funds, utility payments, or sectoral forms. The situation can be even worse depending on the sector. A bank in Tanzania is expected to submit 285 returns through the course of a year while a hotel must submit more than 454 separate documents to various agencies within the GoT. The long list of operational requirements is evidence that the bureaucratic constraints hampering private sector development do not end once firms are legally established; in fact, red tape negatively impacts firms in Tanzania on an on-going basis.

A. Foreign Exchange

Bank of Tanzania (BoT)
P.O. Box 2939
Dar es Salaam

Telephone: 37078
Fax: 113325 or 37484
Contact: Ms. Anna M. Msutze, Manager, External Debt Department

Controls over foreign exchange transactions in Tanzania have been considerably liberalized in recent years. There are no controls or ceilings on interest rates. Investors no longer have to register their investments with the BoT and a Certificate of Registration of Exporters is no longer required. While approval is not required for short-term loans, BoT approves all overseas loans which exceed 365 days in length.

Application Process. In order to apply for an overseas loan, the applicant must approach the BoT via a commercial bank. The loan proposal is submitted by the commercial bank to the BoT. The BoT reviews the terms of the loan. As part of the review, the investor must submit an estimate of future foreign exchange earnings. A copy of the loan agreement is submitted to the bank and it should include a proposed repayment schedule. The delay in obtaining loan approval is approximately one month. The BoT's internal process is two weeks; two additional weeks are necessary to obtain the requisite supporting documentation such as the tax

clearance certificate. The BoT rarely rejects applications outright; it may, however, require negotiation of a lower interest rate.

Operational Requirements. Offshore accounts are no longer permitted and all foreign exchange accounts must be held in a Dar es Salaam-based commercial bank. In addition, there is a US$ 10,000 limit on travel allowances.

Constraints. The Government of Tanzania has taken impressive steps in recent years to liberalize its banking regime; however, further liberalization should be considered. The need for the BoT to review the terms of an overseas loan application is questionable given that -- according to BoT officials -- it is used primarily for statistical purposes and to protect businesses from agreeing to high interest rates. The US$ 10,000 travel allowance restriction is cumbersome and unnecessary. They are inappropriate financial controls for a market economy; moreover, they are vestiges of Tanzania's formerly centrally planned economy when there was a shortage of foreign exchange.

Recommendations. It is recommended that the BoT terminate its review of loan applications as it delays the overall process. The BoT should recognize that it is the responsibility of the investor to arrange a competitive loan package and not the central bank. If desired, the BoT could offer a review of overseas loan terms to interested businesses for a fee to ensure that they are receiving a competitive rate. The travel allowance restriction should be terminated.

B. Labor

Labour Division Headquarters
Ministry of Labour and Youth Development
Askari Circle
P.O. Box 9014
Dar es Salaam

Telephone: 110218 or 110219
Fax: 112054
Contact: David Mboggo, Principal Labour Officer

The key provisions concerning labor are as follow:

Minimum Wage. The minimum wage for the private sector is Tsh 17,500 per month for those above 18 years of age; the minimum wage for those aged 15 to 17 is Tsh 14,000 per month.

Overtime. The standard workweek is 45 hours. Overtime pay is 1.5 times more than the employee's standard pay.

Work Restrictions. The minimum working age is 15 years although 14 year olds can be employed with parental permission.

Annual Leave. Employees are entitled to 28 annual leave days (including weekends) regardless of the level of seniority. At the end of every second year a leave allowance of Tsh 6,000 per employee is to be paid. There are also 14 public holidays.

Other Statutory Benefits. Employers are required to provide the following fringe benefits:

Rent Allowance	Tsh 2,000-15,000/month
Transport Allowance	Tsh 4,000/month in Dar es Salaam Tsh 2,600/month in regional capitals Tsh 2,000/month in district capitals
Payroll Levy	4% of the gross wage bill (to TRA)
Vocational and Educational Training Authority Levy	2% of gross wage bill (collected by the NPF)
National Provident Fund	10% of gross wage bill (to NPF)

Employers are required to obtain Workmen's Compensation insurance from the National Insurance Corporation. Rates vary depending on the nature of the activity and the level of coverage desired.

Local governments charge a Development Levy which is typically payroll based. This amount varies but can be as high as Tsh 6,000 per employee annually.

Although not required by law, it is standard practice for employers to provide medical care for employees. In the private sector, this cost works out to be approximately nine percent of the total wage bill.

Sick Leave. Employees are entitled to three months continuous sick leave at full pay. For the following three months, the employer is required to pay half the employee's usual wages.

Maternity Leave. Employers are required to allow a paid maternity leave of 84 days. There is no paternity leave policy in effect.

Dismissal Procedures. Workers must be given a series of warnings before they can be dismissed and employers must complete and submit Form 1A to a Labour Officer when a breach occurs. The first time a problem occurs the worker is to be given a warning. The second time the employer gives a severe warning. After a third incident the employer can issue a reprimand. After a fourth breach the employer can deduct a day's pay. Only after a fifth incident can the employer dismiss the worker; however, dismissal can only occur if the five incidents have occurred within a six month period. At that time, the worker will typically take the case to the Conciliation Board which is chaired by a Labour officer and has one representative from both the Employers Association and the Trade Union.

Retrenchment. Because most workers in Tanzania are unionized, most firms considering retrenchment will meet with union leaders first. Once an agreement has been reached, it must be registered with the Industrial Court (located in Dar es Salaam and Arusha).

Severance Pay. Severance pay is determined by the following formula:

$$\frac{\text{annual wages} \times .05 \times \text{number of years service}}{100}$$

Quarterly Returns. The law requires that all firms must submit quarterly return forms. The forms are out-of-print and only a few parastatals continue to follow this requirement.

Constraints. Current labor-management relations are not considered to be extremely friendly and are deteriorating with parastatal employees growing fear of retrenchment. Legally, there is only one union in Tanzania but there are nearly a dozen industrial unions operating without legal status. This is because the Organisation of Tanzanian Trade Unions is perceived as too closely tied to the GoT. One reflection of the poor relations is the fact that workers in Tanzania have developed a new method of protest which is to lock-out management.

Part of the problem rests in the fact that there is a weak framework for dispute resolution. The law and the Conciliation Board severely restrict employers' ability to discipline or dismiss bad workers. This is an important factor in preventing Tanzania from raising the low productivity levels and makes it difficult for Tanzanian businesses to compete against overseas manufacturers. The level of evidence required to dismiss a worker is high and must be proven beyond a doubt (as in a criminal case). This is contrary to typical labor disputes in most countries where only a balance of proof is sufficient (as it is considered a civil case). Similarly, the requirement that five breaches must occur within a six month period is unfair to the investor. As a result, it is extremely difficult to dismiss bad workers, including those who show up to work drunk or who steal.

The Industrial Court is also not working well and cases can drag on for as long as five years. The decisions made by the Court do not take the financial position of the firm into consideration and the decisions have bankrupted companies.

The difficulties in dismissing unproductive employees encourages businesses to hire workers on a casual or contract basis. One manager of a construction firm noted that only ten percent of all construction workers are full-time employees. Contract and casual workers are viewed as much more productive than full-time workers; productivity is said to drop precipitously when casual/contract workers are hired on a full-time basis.

While wages are low the fringe benefit levels are high. The standard fringe benefit ratio is approximately 45 percent which compares to the 25-35 percent figure typical in most developing countries. The provision of rent and transport allowances is becoming less common globally and is being substituted for higher wages. In many developing countries, the number of annual leave days is limited to 5-15 days compared to the 28 days in Tanzania. The number

of public holidays is also high at 14 days as compared to 12 in Namibia and Uganda, eleven in Ghana, and ten in the United States. All of these benefits raise the cost of hiring new workers and thus restrict the creation of full-time employment opportunities.

Recommendations. Given the liberalization of the economy, press, and politics in recent years it makes sense for the GoT to consider extending liberalization to the labor movement. At the same time, however, greater balance is needed on labor disputes. Employers need a greater level of flexibility in dismissing unproductive workers. The current mechanisms make it difficult for employers to increase productivity levels and discourage the creation of full-time jobs. Similarly, the high fringe benefit ratio encourages businesses to employ casual workers rather than create more permanent positions. Global experience demonstrates that more flexible labor policies lead to lower unemployment levels.

The low level of pay and high level of fringe benefits reflect two aspects of Tanzania's past economic orientation. High tax rates encourage higher fringe benefits and lower pay scales. Moreover, in a socialist economy, there is a tendency to differentiate workers less in terms of salary and more in terms of hidden perks. To begin to address this issue, it is recommended that the statutory rent and transportation allowances be terminated and monetized directly to salaries. This will ease bookkeeping procedures on companies and bring about more straightforward payscales for employees.

Factories Inspectorate

Ministry of Labour and Youth Development
P.O. Box 9014
Dar es Salaam

Telephone: 180447, 182850
Fax: 182849
Contact: Mr. H.I. Kitumbo, Chief Inspector of Factories

Under the Factories Ordinance of 1950, the Factories Inspectorate (FI) is responsible for ensuring the safety and health of all employees. A factory is defined as a workplace that is operating for profit with a minimum of one employee. Because the FI has only 40 inspectors for more than 20,000 registered factories, the FI gives most attention to larger and more dangerous activities.

The Factories Ordinance requires that factory drawings be approved through the FI before construction begins. This initial review is obligatory.

Application Process. There is a two-step application process for investors who are building their own factories. A "Notice of Building Operations or Works of Engineering Construction"

must be submitted not later than seven days after the beginning of any construction. This form is available from the FI at no cost. While the law requires that this inspection be conducted for industrial, commercial, and public buildings as well as any dwelling over three stories, in reality this requirement is followed only for the construction of industrial buildings.

Once the factory is constructed and ready to begin operations, investors are required to complete Form LDF103. There is a small fee for the form. Upon receiving the application, the FI will physically inspect the facility. While the FI has some regional offices, certification can only be done in Dar es Salaam. However, approval can be granted on the basis of a regional officer's recommendation. Delays are reportedly less than one month and sometimes as quick as one week; by comparison, the average delay in Namibia is three days. The FI was not able to provide the list of statutory inspection fees but noted that they are "not more than US$ 500."

Technically, the local authority cannot issue a business license until the FI has given its approval of the facility. FI comments are also required to obtain a license from the Industrial Licensing Board.

Separate inspections are required for boilers, lifts, and air compressors and these inspections must occur before the equipment can be used. Because these inspections require specialized expertise, these inspectors are based in Dar es Salaam and none are available in the regional offices. As the FI has little budget for travel and no vehicles, it is the responsibility of the company to provide transportation. To have a boiler or air compressor in Mwanza inspected, for example, the company would be required to send an air ticket.

Operational Requirements. It is the company's responsibility to have equipment inspected regularly by FI officials. Boilers are to be inspected every 14 months, lifting appliances every six months, air compressors every 24 months and electrical inspections should occur annually. The company should initiate the process by writing to the FI and requesting the inspection.

There are other requirements which must be met by businesses. All factories are to be whitewashed annually. When accidents occur, it must be reported to the regional office within 24 hours.

Constraints. The FI is not a major bottleneck for investors; however this is mostly because it has extremely limited resources and is not able to function intrusively. Nonetheless, its functions frequently seem to overlap with those of the local authority inspectors, who also review plans and inspect buildings. It is understood that local authorities are focusing on sanitary facilities and structural adequacy and the Factories Inspectorate is focusing on labor, safety and health issues; however, coordination between the two organizations could be improved. Moreover, it is not understood why this approval is still needed for factory buildings but not for commercial or public dwellings. Another constraint is that the delays for approval are excessive as evidenced by the fact that delays can be as much as ten times longer than in Namibia. Finally, the absence of a list of fees and general guidelines is troubling because it can lead to a non-transparent environment.

Recommendations. Because of the duplication with local government officials it is recommended that the requirement of the "Notice of Building Operations or Works of Engineering Construction" be removed. It is also recommended that the FI publish general guidelines for investors to follow as well as a list of the statutory fees. To reduce delays and ease the process on investors it is recommended that the FI work to better coordinate inspections so that the factories, boilers, and lifts can be examined at the same time.

National Insurance Corporation
P.O. Box 9264
Dar es Salaam

Contact: nearest NIC office

Under the Workmen's Compensation Ordinance, employers are required to purchase workmen's compensation for employees. The insurance is only available from the NIC which has a network of branch offices and agents throughout Tanzania. As in other countries, workmen's compensation insurance is payable in the event of death, permanent total or partial incapacity, or temporary incapacity.

Process. Employers are required to fill out the "Workmen's Compensation Tariff Proposal Form." This form should be completed once the firm begins hiring employees and just before the firm becomes operational. Employers can choose between Schedules A and B. Schedule A provides the minimum coverage with a statutory coverage limit of Tsh 108,000; Schedule B has a medical coverage limit of Tsh 250,000. These limits have remained unreviewed for decades and their real value has become seriously eroded by inflation.

The premium is based on the number of employees, the nature of the job, and salary levels. Payment of the premium must be paid annually.

Constraint. The service levels at the NIC are poor. As its monopoly has only recently ended, it has been without competition from other insurance companies. The *Daily News* on October 11, 1996 reported that it can take as long as one year to receive a claims payment unless one makes bribes to accelerate the process. Although the NIC has recently computerized its operations with a view to accelerating claims processing, the procedures for settling Workmen's Compensation claims still remain lengthy due to the need to complete Labour Office Accident Forms, Medical Report Forms and other documents.

Recommendation. It is recommended that the statutory limits set for compensation be reviewed in light of the current cost of living. There is a need to simplify the claims procedures set under the Workmen's Compensation Ordinance.

National Provident Fund
UWT Street
P.O. Box 1322
Dar es Salaam

Telephone: 113137
Fax: 36608
Contact: Director General or nearest NPF office

As soon as a firm employs personnel and becomes operational it must register with the NPF. The NPF has 52 offices in all regions of the country.

Unlike the social security systems found in many countries, payments made to the NPF are directly tied to past contributions plus interest. In early 1997, it is expected that the NPF Act will be amended and changed to a Social Security Scheme where all contributions will be pooled.

Registration Process. A firm is required to fill out Form NPF 1. There is no fee for the form and no other attachments are required. There is typically a delay of less than a week to obtain a registration number.

In addition to the registration of the firm, any employees who have not previously been employed will have to register with the NPF.

Tanzanians cannot be exempted from the NPF scheme even if they have established alternative pension or investment plans. Foreign employees can be exempted from the NPF if they can prove to be involved in another pension program. This is typically done by writing a letter explaining the situation to the NPF; in addition, a letter from their embassy stating the foreign employee's participation in another social security program can be helpful.

Operational Requirements. The employee is required to submit 10 percent of his or her wages to the NPF and this amount is deducted directly from their pay. In addition, the employer is required to match this amount. Once a firm is operational it is expected to complete NPF Forms 15 and 16(A) on a monthly basis. Payment can be made to the nearest NPF office. There is a grace period of one month, after which a penalty of five percent will be assessed.

Employers are also required to make payments to the NPF on casual workers. The employer is required to pay a fee equivalent to ten percent of the wages paid. Unlike full-time employees, casual workers do not have ten percent of their wages deducted for the NPF. For casual workers, employers must fill out a different form -- NPF Form 16B.

Constraints. The main existing constraint is that Tanzanians cannot be exempted from the NPF payments even if they have alternative pension plans. While the NPF sees these plans as "supplemental" to the NPF, the 20 percent payments required by the NPF makes it difficult -- particularly for poorer workers -- to utilize more profitable investment vehicles.

The shift to a revolving Social Security Scheme where all resources are pooled is troubling given the difficulties that similar plans are now experiencing. Social Security schemes are easily politicized and there is a strong tendency to inflate payments to beneficiaries beyond what is sustainable for the program's long-term health. In the United States, this has led to ever increasing Social Security taxes without any strengthening of the program's long-term financial soundness.

Recommendation. A new development in many countries is the privatization of social security. In 1981, workers in the Latin American country of Chile were given the option to make their retirement investment with either the national social security fund or an approved private sector alternative of their choice. The results have been dramatic. Pensions are now 50 to 100 percent higher than under the state system and the national savings rate has increased to 27 percent of GNP. Owing to the success achieved by Chile, Argentina, Peru, and Colombia have now undertaken similar reforms. The GoT should strongly consider this option before implementing a public sector run social security scheme.

C. Import/Export Procedures

Customs Department

Tanzania Revenue Authority
Sokoine Drive
East African Community Building
P.O. Box 9053
Dar es Salaam

Telephone: 111615, 38067
Contact: Commissioner

Tanzania Harbours Authority (THA)

P.O. Box 9184
Dar es Salaam

Telephone: 112872
Fax: 113938
Contact: Director General

Tanzania Central Freight Bureau (TCFB)
TRA Building, Floors 3 and 4
Sokoine Drive
P.O. Box 3093
Dar es Salaam

Telephone: 114174 or 115579 or 35081
Fax: 116697
Contact: Bernard Mbakileki, Director General

National Shipping Agencies Company (NASACO)
P.O. Box 9082
Dar es Salaam

Telephone: 1112069
Fax: 44504
Contact: Director General

Import procedures affect business operations in terms of both operations as well as business start-up. They are particularly important in Tanzania where most firms rely heavily on imported equipment and raw materials. As such, import procedures can be seen as an additional set of steps in the establishment of a business.

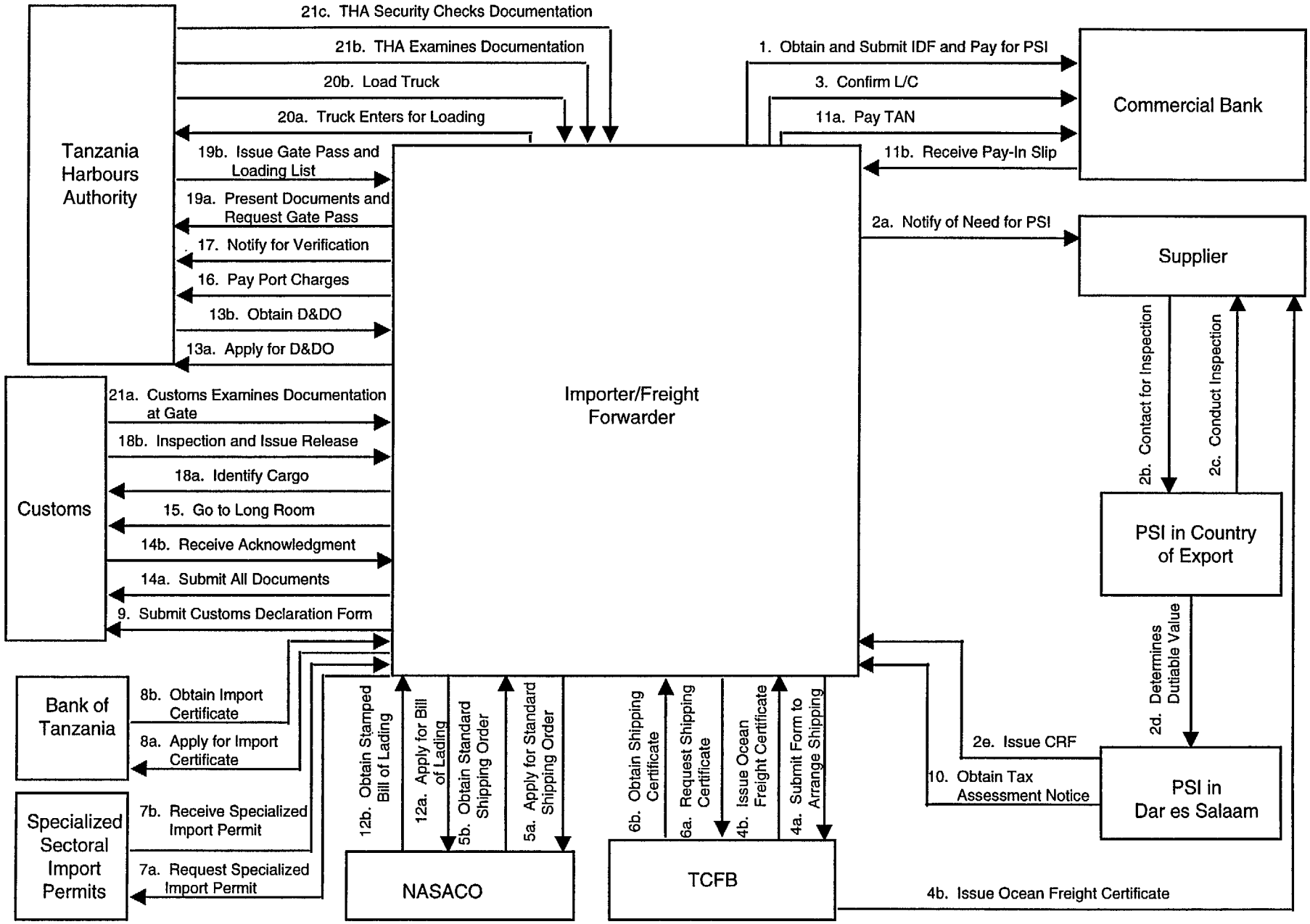
It is required that importers use licensed freight forwarders. The import and export processes described below has attempted to include all the steps in the process; many of these steps would be handled by the freight forwarder, rather than the importer. Nonetheless, the description below outlines the process from start to finish as a way to demonstrate the complexity of the procedures. An overview of the process is presented in **Figure 5-1**.

All Tanzanian imports must be purchased on Free on Board (FOB) terms except where exemption has been granted; all Tanzania exports, as far as possible, should be sold on cost and freight (C&F) terms.

The Customs Department is currently in a transition phase as it is operating under the recently created Tanzania Revenue Authority. The TRA has a higher level of autonomy and offers better salaries to employees. It is expected to become an overall more efficient and more customer friendly organization. At this time, it is too early to determine if these hopes will be fulfilled. Customs is in the process of computerizing its procedures and has established a target of clearing goods within five hours.

Import Process. There are several steps involved in importing goods and equipment into Tanzania. These steps are as follow:

Figure 5-1: Import Procedures



1. Obtain and fill out an "Import Declaration Form" (IDF) from a commercial bank. The cost of the form is US$ 10. A pro-forma invoice should be attached to the completed form. At that time, the importer is obliged to pay 1.2 percent of the FOB value for pre-shipment inspection (PSI) which can be undertaken by one of two companies -- SGS or Inchape. Pre-shipment inspection is required for any shipments with a value above US$ 5,000. (Exceptions are made for certain categories of goods which include objects of art, military equipment, gold and precious stones and metals, live animals, fresh foods, household and personal effects.)

2a. Notify the supplier of the need for pre-shipment inspection. SGS, one of the two PSI firms operating in Tanzania, suggests that the PSI process should begin 30 days in advance of the goods being shipped. When the goods are ready for shipment, the supplier should contact the local pre-shipment inspection office.

2b-2e. The pre-shipment inspection is undertaken and a "Clean Report of Findings" (CRF) is issued by the PSI agency. The CRF can be collected at the PSI office in Dar es Salaam. The CRF details the transaction and represents the PSI company's opinion on the goods' value and tariff classification and is used to determine the dutiable value. The CRF is typically issued within 48 hours.

3-4. Shipment of all imports must be arranged through the Tanzania Central Freight Bureau (TCFB) or one of its overseas agents. This step is generally only taken once the letter of credit has been confirmed. Importers fill out the "Import Cargo Booking Application" Form CBO/002. Attachments should include the pro forma invoice and the instructions to the supplier. The overseas TCFB agent will then contact the supplier and importer and issue a "Certificate of Ocean Freight" which signifies the shipment has been arranged.

5. The next step is to go to the National Shipping Agency Company (NASACO) to obtain a "Standard Shipping Order."

6. Subsequently, one should obtain a TCFB Import Cargo Confirmed Booking Note from the TCFB.

7. Obtain any special import permits that may be relevant such as firearms (Ministry of Home Affairs), pharmaceuticals (Pharmaceuticals Board), plants and animals (Ministry of Agriculture), explosives (Ministry responsible for mines), food products (Ministry of Health), and communications equipment (Tanzania Communications Commission).

8. Apply to the Bank of Tanzania for an Importation Certificate which is required for all containerized goods valued above US$ 5,000.

9. Prepare the Customs Declaration Form which can be obtained at a cost of Tsh 200.

10. Obtain the "Tax Assessment Notice" from the pre-shipment inspection agency in Dar es Salaam; the TAN determines the amount of taxes payable based on the value and type of goods being imported.

11. Complete a "Pay In Slip" and pay the Tax Assessment Notice fees at the National Bank of Commerce. The NBC then certifies the TAN and Pay In Slip as paid.

12. Pick up Bill of Lading from NASACO once the shipment has landed. Have NASACO stamp bill of lading or issue a delivery order which signifies their release.

13. Obtain a Declaration and Disposal Order (D&DO) from the Tanzania Harbours Authority (THA); this form can be obtained for Tsh 300.

14. Obtain acknowledgment from Customs that all the necessary documents have been lodged.

15. Go to the Customs "Long Room" to have the documentation checked by the TRA's income tax department, the Bank of Tanzania and Customs. The following documents should be attached:

- Import Declaration Form (commercial bank);
- the bill of lading (NASACO);
- commercial invoice;
- Clean Report of Findings (PSI);
- Tax Assessment Notice (PSI) and Pay In Slip (NBC);
- Ocean Freight Certificate (TCFB);
- Customs Declaration Form (Customs);
- a packing list is required only if there's an importation of multiple items by the importer;
- specialized import permits required, if any;
- the Disposal & Declaration Order from the THA.

16. Proceed to the THA's Customs wharf where port charges will be assessed and the documents such as the bill of lading and ship's manifest will be re-examined. The port charges should be paid at this time. These charges include wharfage, storage, and handling fees.

17. Notify the THA that the container can now be moved for verification. At this juncture, the clearing agent must check to see if port handling equipment is available; typically, service is provided first to the clearing agent willing to pay the largest "tip."

18. Accompany a Customs agent to the shed or the yard to identify the cargo. Again, priority service is typically given to the clearing agent offering the largest bribe. Customs will then physically inspect the container and compare it with the TAN already issued. If satisfied, Customs will issue a "Release." There is no random inspection system in place and the "vast majority" of all imports are inspected despite the fact that they have already been pre-inspected at the time of shipment. At that time, a THA clerk, THA security agent, and a state security agent will normally be present. However, only the Customs agent has the responsibility to discharge the shipment.

19a. The Release issued by Customs should then be taken to the THA along with the truck registration, truck driver's license, and the D&DO. THA security will check to ensure that the truck and loading list numbers match. If the numbers match, a gate pass will be issued.

19b. Once the gate pass is obtained, a loading list is prepared to determine which containers can leave the port. Once again, first priority reportedly often goes to the highest bidder.

20. At this juncture the truck may enter the port area to be loaded. Priority is again given to those offering the highest amounts.

21. Upon loading, the truck passes to a checkpoint. At the checkpoint, a Customs agent examines the D&DO and the numbers on the truck and container, and ensures that the duty has been paid. The THA then examines the loading list, the driver's license, and checks to ensure that the truck and container numbers match those listed on the gate pass. Finally, THA security checks the gate pass and then collects it. At this juncture, the container can leave the port area and be delivered to the importer.

Export Process. The clearing of exports is more streamlined than the process which exists for imports. The following steps are necessary:

1. Obtain the CD3 form from a commercial bank. There should be no charge for this form.

2. Open a letter of credit at a commercial bank.

3. Obtain any specialized export permits required such as phytosanitary certificate for plant exports, veterinary certificate for animals, European Union certificate for fresh seafood, and sectoral permits for coffee, cotton, tea, timber, tobacco, minerals, and cashews. Depending on the country to which the good is being exported, pre-shipment inspections and certificates of origin may also be required.

4. Book space for the shipment with TCFB by filling out Form CBO/001 and attaching the CD3; the TCFB's role in the process is to negotiate competitive freight rates with shipping lines.

5. Obtain "Standard Shipping Order" from NASACO.

6. The next step is to have the TCFB stamp the Standard Shipping Order and obtain an "Export Cargo Confirmed Booking Note" from the TCFB. The TCFB charges a fee of one percent of the freight costs.

7. The exporter should then return to NASACO to determine if space is available on the ship.

8. Have NASACO sign the Confirmed Booking Note which shows that NASACO accepts the booking.

9. Prepare Customs Export Entry Form; there is a fee of Tsh 200 for the form.

10. Go to the Export Section of the Long Room where the documents will be examined and any relevant export taxes must be paid.

11. Proceed to the port where the THA will assess port charges. The port charges should then be paid.

12. Load the container at the port under the supervision of Customs and the THA. Most exporters pack the containers at the port since all exports are inspected and a container loaded at the factory will be opened and inspected any way.

13. The shipping order must then be certified by the captain of the ship.

14. This certified shipping order must be submitted to NASACO where a bill of lading will be obtained.

In general, freight forwarders suggest that export documents be prepared at least one week before the ship arrives and containers should be loaded two to three days before the ship is scheduled to depart.

Constraints. Although the import/export procedures have been improved to some extent in recent years, the import clearance process in Tanzania is one of the most complicated in Africa. Altogether there are more than 20 steps and eight organizations involved in clearing imported goods. The level of coordination between the various agencies remains weak, necessitating a true run-around for importers and their freight forwarders.

As in any complex and lengthy process, there is incentive to try and beat the system to reduce delays as much as possible. Typically, five to ten pay-offs are required for the processing of each shipment. Due to the high demand for faster services, priority is often given to the highest bidder. This is particularly true for the movement of containers by the THA, and is exacerbated by the lack of adequate port equipment. Pay-offs normally begin once the process has progressed into the Long Room. The pay-offs required for Customs and THA officials are generally in the range of a few thousand shillings but can go as high as Tsh 20,000 if there is particularly strong demand for equipment. Pay-offs are typically not required for officials at the TCFB or NASACO.

It is difficult to pinpoint where delays occur in the import process. Customs officials point to problems with the PSI companies and the THA. THA believes that problems are largely caused by Customs. Customs reports that delays just within the Long Room are regularly two days. The THA notes that its typical delay ranges anywhere from 20 minutes to two days for imports. NASACO estimates that the whole process can vary between a minimum of three days to a maximum of one month. SGS estimates delays of five to ten days for the entire process.

Freight forwarders report that one commonly faces delays of three days to obtain everything that is required before starting at the Long Room and once at the Long Room there is a delay of two to three days. After finishing with the Long Room, freight forwarders report average delays

of two days to get the goods out of the port. Altogether, the typical delay, if no unusual problems are experienced will be -- at best -- six or seven days. Delays in the process are evidenced by the fact that more than 60 percent of all imports pay storage fees. Given that there is a seven-day grace period for storage, this is a good indication that most shipments face more than a week to be processed once they have arrived in port.

Average delays in the process are therefore estimated at 7 to 14 days (although delays of as high as 83 and 91 days were reported). This compares to the international benchmark of Singapore where the import clearance process is 15 minutes. Several other countries in the region, such as Mauritius, Namibia, and South Africa, clear containers in one to two days.

Even though the PSI companies inspect imports before they are shipped to Tanzania, the vast majority of these shipments are again inspected by Customs upon arrival in Tanzania. Tanzanian importers naturally wonder why they must pay a PSI fee if Customs does not accept the PSI valuation. Customs notes that it re-inspects the containers because the PSI companies do not supervise the stuffing of containers and do not seal the containers after inspection. The PSI companies counter by noting that in many countries their valuations cannot be changed unless there is an obvious mistake. This position prevents the need for a second inspection and eliminates the most unnecessary delays.

Customs currently re-assesses valuations on only one to five percent of all shipments. In the past, the percentage was much higher. Within the PSI contracts, there is a provision which allows for the establishment of an Appeals Board to resolve disputes over valuations. At the present time, however, this Board is not operational.

The TCFB has the exclusive right to book or reserve cargo space and shipment of all Tanzanian imports must be arranged by the TCFB or its overseas agents. The failure to book cargo with the TCFB will subject shippers to the penalty of 15 percent of the FOB value of the goods. TCFB appears to represent an additional step in the process. This must be balanced by TCFB internal reports which indicate that through its pooling of shipments and negotiations with shipping lines, the TCFB has managed to reduce shipping rates for Tanzania. The TCFB reports savings of more than 50 percent on shipments from the UAE and Germany, for example. Despite these reported savings, many business people argue that the TCFB's monopoly is no longer necessary and that the organization unnecessarily adds to delays in the current process.

Similar opinions were expressed regarding NASACO which is the sole agent for all foreign flag ships which service Tanzania and the agency must be used for all export shipments. In any case, the responsibilities of NASACO and the TCFB are closely tied and are at least partially duplicative.

Apart from the excessive number of steps and agencies and lack of coordination, there are a number of other procedural issues which hinder the process. These include:

- Customs refusal to allow PSI companies to issue electronically transmitted CRFs as is done in most other countries;
- periodic shortages of Customs Import Declaration Forms;
- Customs refusal to accept faxed documents;
- Customs refusal to accept checks from even reputable companies. This creates a system of cash-based payments which encourages corruption;
- Customs refusal to accept entries before the ship's manifest is received causes unnecessary delays;
- triple examination of the gate pass to leave the port;
- the THA operates on a 24 hour basis but Customs does not.

Clearing exports is a faster process and can vary between one to four days, although some observers reported that a one week delay is typical. While obviously better than the import process, these delays are still uncompetitive by international benchmarks. The export clearance process is slowed by the fact that all exports are examined, which is unusual by international standards. In addition, six of the 14 steps involve the TCFB and NASACO -- in other countries with open competition in shipping, these six steps would normally be consolidated into one.

Recommendations. The obvious recommendation is that a higher level of coordination be established. The number of agencies and steps need to be minimized to streamline the process. The following specific recommendations are proposed:

- given that most imports undergo pre-shipment inspection it is recommended that a random inspection system be established in Tanzania. In Namibia, only five to ten percent of all imports are physically inspected. Imports which have undergone pre-shipment inspection should be allowed to pass through an accelerated "green channel." This would allow Customs to focus its physical inspections on products, countries, and importers that are considered most likely to try evading taxes or import dangerous or illegal items.

- the problems experienced with port handling have been rapidly solved in many countries by the privatization of port handling operations. This would allow for more efficient and less expensive services, as well as encourage investment in new equipment. At minimum, the GoT should consider contracting out some portion of the port operations.

- while the THA is operating on a 24-hour basis, Customs operations are largely limited to day shift operations. A similar situation occurred in Ghana and the institution of round-the-clock Customs operations has significantly lessened delays.

- if the savings being realized through the TCFB are true it is likely to retain a strong and loyal market. Opinion from the private sector on the real savings being brought about by the TCFB, however, is mixed. Therefore, it is recommended that the use of the TCFB be voluntary and that competition be allowed.

- in similar fashion, it is recommended that the NASACO monopoly be terminated. If NASACO's services are as useful as argued, it should be able to compete on an open market.

Other recommendations which should be considered include:

- Customs should accept electronically transmitted CRFs as occurs in virtually all countries utilizing pre-shipment inspection;
- address the periodic shortage of Customs Declaration Forms not only by expanding production runs but by allowing licensed freight forwarders to buy computer disks which can reproduce the forms. Having the forms on disk would eliminate shortages and ease the completion of the forms;
- Customs should accept faxed documents. In Namibia, the acceptance of faxed documents has eased the process without causing any increase in illegitimate activities;
- Customs should accept checks from reputable companies (and cashiers checks from unknown companies), as is common globally;
- Customs should accept documents prior to the ship's manifest being received to streamline the process as is commonly internationally practiced;
- the triple gate examination of imports by THA and Customs should be ended as it is excessive and provides further opportunity for petty corruption;
- lastly, it is recommended that an appeals board on valuation issues, as spelled out in the PSI contracts, be made operational.

On the export side it is recommended that the TCFB/NASACO monopoly be ended and that competition be allowed. It is also recommended that a random inspection system be created to reduce delays, damage, and pilferage of export products.

Table 5-1: Returns And Filings Required Of Operating Firms

Government Office	Item	Frequency	Attachments	Cost
I. General Licenses				
Registrar of Companies	Public and Private Company Returns	Annual	Form C9: "Form of Annual Return of a Company Having Share Capital" Audited Accounts (within 12 months of the end of the accounting period)	Filing Fee: Tsh 2,000
Investment Promotion Centre	Investment License Holder Returns	Bi-annual	"Progress Report" Form	None
Commission for Income Tax Tanzania Revenue Authority	P.A.Y.E. Tax Returns	Monthly	Completed Form P.11	Varies
		Annual -- On or Before January 31st of the Following Year	P.A.Y.E. Form P.10: "Employer's End of Year Certificate"	Varies
		Annual	Form P.9: Tax Deduction Card for each employee	Varies
	Housing Levy	Monthly -- Within 7 days of the previous month	Form HL7: "Housing Levy Monthly Paying-in-Slip"	Four percent of Gross Emoluments
	Corporate Income Tax	Quarterly	Form IT.21: "Provisional Tax Return"	3.5 percent of Expected Income
		Annual	Form IT.2: "Final Tax Return"	3.5 percent of Actual Income
	Withholding Taxes	Monthly	Form WT-506-GS-2	Varies
		Annual	Form W/T-506-GS 10	Varies

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Sales and Excise Taxes Tanzania Revenue Authority	Sales Tax Returns	Monthly -- Not Later than the 15th Day of the Following Month	Form ST.02: "Monthly Sales Return"	Varies
	Registered Dealer Certificates	Monthly -- Not later than the Last Day of the Following Month	Form ST.02A: "Monthly Sales Return and Rebate Application Form" Serial Numbers of all Invoices, Receipts, Delivery Notes (Form ST.05A) Exemption Certificates Export Certificates Form ST.06: "Monthly Stock and Raw Materials Control Form"	Varies
	Hotel Levy	Daily	Form H.L.1: "Daily Occupancy Return"	Varies
		Monthly	Form H.L.2: "Monthly Occupancy Return"	Varies
	Stamp Duty Return	Monthly -- Within 21 Days of the Following Month	Form	Varies

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Department of Immigration Services Labour Commission	Resident Permits	Annual	Form TIF.20: "Return on Employment of Non-Citizens"	No Fee
Internal Trade Section Ministry of Industries and Trade Dar es Salaam City Commission	Trading License	Annual	Form TFN 211	Varies Depending on Specific Activity
Mwanza Municipal Council	Trading License Refuse Collection	Annual Annual		Renewal Fee: Tsh 40,000 Maximum of Tsh 4,800
II. Specialized Licenses				
Ministry of Water, Energy & Minerals	Export Permit	Each Consignment or Quarterly		Royalties: Diamonds: 5 percent of FOB Gold and Gemstones: 3 percent of FOB Silver, Platinum, Base Metals: 3 percent of FOB Coal, Salt, Building Materials: 2 percent of FOB Cut/Polished Gemstones and Diamonds: 1 percent

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Directorate of Tourism	Hotel Occupancy Rates	Monthly Daily	Forms Forms	
	Travel Agent License	Monthly	Monthly Revenue Statements and Number of Clients	Application Fee: Tsh 5,000 Licensing Fee: US$ 2,000 or Tanzania Shilling equivalent
	Tour Operator License	Monthly	Monthly Revenue Reports	Vary Based on Class of License
	Hunting License	Annual	Application Form Letter from Wildlife Division	Application Fee: Tsh 5,000 Fee for Tanzanians: US$ 2,000 Fee for Foreigners: US$ 5,000
	Trophy Dealers License	Annual		Annual Fee: Tsh 15,000
Fisheries Division	EEZ Fishing Licenses	Annual	Application Form	US$ 80 per gross registered ton to Fisheries Division
	Coastal and Inland Artisanal Fishing Licenses	Annual	Application Form	Tsh 3,000 to Fisheries Division
	Fish Processing Licenses	Annual		
	Export Licenses	Each Consignment	Application form Certificate of Health	US$ 31-32 for Tanzanians US$ 420 + 20% ad valorem for foreigners

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Forestry Division	Tree Felling License	1-3 months	Letter of intent Business license	Royalty Payment up to Tsh 100,000 to Forestry Division
	Certification Fee	Each Consignment		Tsh 20,000
	Forest Products Export Certificate	Each Consignment		Tsh 20,000
	Permit for Export of Graded Timber	Each Shipment		Varies
Tanzania Tea Authority	Tea Planting Permit	Annual	Form	
	Returns of Land Planted With Tea	Annual	Form	
	Monthly Manufactured Tea Cess and Production Return	Monthly	Form	
	Annual Acreage and Cess Return	Annual	Form	
	Tea Export Permit	Each Consignment	Application Form	2.5 percent of FOB
Tanzania Cotton Lint and Seed Board	Seed Cotton Buying License	Annual	Application Form	Tsh 500 per region
	Ginning License	Annual	Proof of Ownership or Lease of a Ginnery	US$ 1,000
	Lint Export License	Annual	Application Form Proof of Possession of a Seed Cotton Buying License	Annual License Fee: US$ 2,000
	Export Permit	Each Consignment	Lint Quality Certificate	0.5 percent of FOB

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Cashewnut Board of Tanzania	Buyers' License	Annual	Application Letter	Annual fee: Tsh 250 District Fee: Tsh 50 to 70 per kilo
	Exporters' License	Each Consignment	Application Letter	3 percent of FOB
Ministry of Agriculture and Cooperatives	Livestock Export Permit	Per Consignment		
Bank of Tanzania	Banking License	Monthly	BoT Form 16-1 (Balance Sheet)	
		Monthly	Schedule 1 (Liquid Assets)	
		Monthly	Schedule 2(Schedule of Past Due and Non-Performing Assets)	
		Monthly	Schedule 3 (Sectoral Classification of Investments)	
		Quarterly	Schedule 4 (Analysis of Allowance for Probable Losses)	
		Quarterly	Schedule 5 (Concentration Analysis)	
		Quarterly	Schedule 6 (Related Entity Analysis)	
		Monthly	Schedule 7 (Bank Premises, Furniture & Equipment)	
		Monthly	Schedule 8 (Deposits, Other Liabilities & Borrowings)	
		Bi-annually	Schedule 9 (Interest Rates on Deposits and Loans)	
		Quarterly	Schedule 10 (Analysis of Capital Accounts)	
		Bi-annually	Schedule 11 (Analysis of Shareholdings)	
		Quarterly	Schedule 12 (Import	

Government Office	Item	Frequency	Attachments	Cost
			Letters of Credit and Guarantees)	
		Monthly	BoT Form 16-2 (Statement of Income and Expenses)	
		Weekly	BoT Form 16-3 (Report on Required and Available Reserves against Deposits and Borrowings)	
		Weekly	BoT Form 16-4(a) (Foreign Exchange Placements in Parent, Related and Correspondent Organizations)	
		Monthly	BoT Form 16-4(b) (Report on Foreign Exchange Purchases, Sales and Balances)	
		Monthly	BoT Form 16-5 (Computation of Capital Position)	
		Monthly	BoT Form 16-5 (a) Computation of Risk-Weighted Assets	
		Monthly	(b) Computation of Risk-Weighted Off Balance Sheet Exposures	

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Central Transport Licensing Authority	Road Service License	Annual	Form A Vehicle Registration Card Vehicle Inspection Reports Previous License Conditions of License Card Valid Insurance Certificate or Preferential Trade Area (PTA) Yellow Card	Application Fee: Tsh 1,000 License Fees: Vary on the Basis of Vehicle Weight, the Number of Passengers Carried and the Nationality of the Carrier
	Public Carrier's License	Annual	Form B Same Attachments as Above	Application Fee: Tsh 1,000 License Fees: Vary on the Basis of Vehicle Type and Nationality of Carrier
	Inter-regional Transport Carrier Licensing (Transit)	Each Entry		Entry Fee: US$ 6 per entry Transit Charge: US$ 16 per 100 kilometers
Directorate of Civil Aviation	Air Services License	Annual	Application Form	Application Fee: Tsh 48,000 (local company); US$ 160 (foreign company) License Fee: Tsh 90,000 (local operator); US$ 300 (foreign operator)
	Air Operator's Certificate	Annual	Application Letter	Annual Inspection Fee: Tsh 100,000
	Approved Maintenance Hangar	Annual		Fees for Inspection and Approval: Vary base on maximum take-off weight (MTOW)

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Customs Department Bonded Warehouses and Customs Agent Licensing	Bonded Warehouse Customs Agent License	Annual Annual	Application Form Application Form	Application Fee: Tsh 500,000 Annual Renewal Fee: Tsh 110,000
Board of External Trade Ministry of Finance	Duty Drawback	Each Consignment	"Claim for Duty Drawback" Customs Import Entry Form Customs Sales Tax Entry Bill of Lading Commercial Invoice Copy of "Paying Slip" from the National Bank of Commerce Demonstrating Export Proceeds Realization	None
Tanzania Bureau of Standards	Scheme of Inspection and Test Batch Certification	Annual Annual	Schedule C: Annual Certificate Application Form Certificate of Health from Ministry of Health	Fee: Varies according to the Product Type but can be up to Tsh 1 million
III. Site Development				
Commission for Lands	Land Rent	Annual		Varies
Mwanza Municipal Council	Land Rent	Annual		Varies
National Urban Water Authority	Water	Monthly	Pay to One of the Five NUWA Offices in Dar es Salaam	Varies

Table 5-1: Returns And Filings Required Of Operating Firms (Continued)

Government Office	Item	Frequency	Attachments	Cost
Department of Sewerage and Sanitation Dar es Salaam City Commission	Sewerage Charge	Monthly	Pay to the Department of Sewerage and Sanitation	Varies
Tanzania Electric Supply Company (TANESCO)	Electricity Service	Monthly	Pay to Nearest TANESCO Office	Varies
Tanzania Telecommunications Company (TTCL)	Telecommunications	Monthly	Pay to TTCL Customer Telephone Counter	Varies
Tanzania Posts and Telecommunications Corporation	Mail Service	Annual		Tsh 50,000
IV. Operational Requirements				
Labour Division Headquarters Ministry of Labour and Youth Development	Labor	Quarterly	Quarterly Return Forms	
Factories Inspectorate	Boiler Inspections Lifting Appliance Inspections Air Compressor Inspections	Every 14 months Bi-annual Every 2 years		
National Provident Fund	Pension Scheme	Monthly	NPF Forms 15 and 16A Casual Workers: NPF Form 16B	10% of employee's pay 10% of wages paid

Table 5-2: Operational Requirements

Agency Name	Constraint	Proposed Solution	Action Required
Bank of Tanzania	questionable need for BoT to review terms of overseas loan applications; cumbersome and unnecessary US$ 10,000 travel allowance restriction	Terminate review of overseas loan applications in order to reduce delays. Consider offering a review of overseas loan terms to interested businesses for a fee in order to ensure that they are receiving competitive interest rates. Terminate travel allowance restriction.	internal
Labour Division Headquarters **Ministry of Labour & Youth Development**	weak framework for labor dispute resolution; difficult to dismiss unproductive workers; high fringe benefit levels for workers	Extend liberalization to labor sector. Provide greater flexibility to employers in dismissing unproductive workers. Terminate statutory rent and transportation allowances and monetize them directly to salaries.	legislative and ministerial
Factories Inspectorate	overlapping functions with other agencies; excessive delays for approvals; absence of a list of fees and guidelines contributes to non-transparency in inspection process	Remove requirement of the "Notice of Building Operations or Works of Engineering Construction." Publish general guidelines for investors and a list of statutory fees. Improve coordination of inspections so that factories, boilers and lifts can be examined simultaneously.	ministerial and internal
National Insurance Corporation	poor service levels; lengthy delays in obtaining claims payment	Review the statutory limits for compensation. Simplify the claims procedures set under the Workmen's Compensation Ordinance.	legislative
National Provident Fund	inability of Tanzanians to be exempted from NPF payments when they have alternative plans; shift to revolving Social Security Scheme increases potential for inflated costs and politicization	Consider privatizing social security.	legislative

Table 5-2: Operational Requirements (Continued)

Agency Name	Constraint	Proposed Solution	Action Required
Customs Department **Tanzania Harbours Authority (THA)** **Tanzania Central Freight Bureau (TCFB)** **National Shipping Agencies Company (NASACO)**	complicated, 21-step import clearance process; weak coordination among various agencies; high level of corruption in the process; lengthy delays within agencies involved in clearance process; duplicative import inspections; inactive Appeals Board hampers effective valuation dispute resolution; cargo booking requirement with TCFB contributes to delays in the process; duplicative responsibilities of TCFB and NASACO; inability of PSI companies to electronically transmit Clean Reports of Findings (CRF); periodic shortages of Customs Import Declaration Forms; refusal of Customs to accept faxed documents; refusal of Customs to accept checks results in a cash-based transaction system which increases potential of corruption; refusal of Customs to accept entries before a ship's manifest is received contributes to delays in the process; duplicative triple examination of gate passes to leave the port; Customs does not operate on a 24-hour basis; inadequate port equipment	Increase coordination among agencies. Minimize the agencies and number of steps required in order to streamline the process. Establish a random inspection system and green channel for pre-inspected imports. Consider privatizing or contracting out port operations. Institute round-the-clock Customs operations in order to reduce delays. Make the TCFB a voluntary step in the process and permit competition. Terminate NASACO's monopoly. Permit electronically transmitted CRFs by Customs. Increase availability of Customs Declaration Forms by expanding production runs and allowing licensed freight forwarders to buy computer disks which can reproduce forms. Accept faxed documents. Accept checks or cashier's checks. Accept documents prior to receipt of a ship's manifest in order to streamline the process. Terminate triple gate examination of imports by THA and Customs. Privatize port handling. Resume operations of appeal board on valuation issues. Terminate TCFB/NASACO monopoly on the export side. Create a random inspection system to reduce delays, damage and pilferage of export products.	legislative, ministerial and internal

General Approvals

Registrar of Companies

Form No. 14

No. of Company .....

THE UNITED REPUBLIC OF TANZANIA

The Companies Ordinance (Cap. 212)

Filling Fee Shs 500/=

Particulars of Directors or Managers and of any charges therein (Persuant to Section 145)

Name, of Company.....

.....

Presented By:.

.....

.....

.....

PARTICULARS OF THE DIRECTORS OF MANAGERS (a) OF.....

The present Christian Name & Surname	any former Christian name or names of surname)	Nationality	Nationality or original (If other than) of their present Nationality)

(a) "Director" include any persons who occupied the position of a Director by whatever name called, and any person in accordance with those directions or instructions the Directors of a Company are acustomed to act.

(b) In case of a Corporation its corporate name and registered or principal office should be shown.

(c) In the case of an individual who has no bsuiness ~~occupation~~ but hold any directorships, particulars of that directorship particulars of that directorship or of someone of those directorship must be ebtered.

(d) A complete list of the Director or Manager shown as existing in the last particulars delivered should always be given a note of the changes the last list should be made in this column, e.g. by placing of .....

"resigned" or as the case may be and the date.

_____ AND OF ANY CHANGED

Usual residential address	other business occopation or directorship if any if none state so (c)	Change of date thereof.
.....	.....	.....
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.....	.....	.....
.....	.....	.....

Signature.....

State whether director or Manager or Secretary .....

Dated at.....this .....day of 199

THE COMPANIES ORDINANCE (CAP. 212)

Filling Fees Shs. 500/=

Declaration of Companies with the requirements of the Companies Ordinance (Cap. 212) on a application for Registration of a Company Pursuant to Section 16(2)

ame) .....
f) .....
ompanies) .....
.....

resented by .....
.....
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.....

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f.....
o solemly and sincerely declare that I am (a).....
.....
.....
.....Limited.....

ND that all the requirements of the Companies in respect atters precedent to the registration of the said company and ncidental thereto have been comlied with, AND I make this olemn declaration conscientiously believing the same to be rue.

eclared at.....)
he.....day of.....)
.....one thousand ine)
undred and.....)

efore me:

.....
A Commissioner for Oath (b)

a) An advocate of the high Court "engaged in the formation" or a person name in the Articles of Association as a Director or Secretary.

b) A Notery Public.

BEST AVAILABLE COPY

No. of Company.....

Form No. 15

THE UNITED REPUBLIC OF TANZANIA

The Companies Ordinance (Cap. 212)

Filing Fee Shs. 500/-

Notice of Situation of Registered Office or of any Change therein

Pursuant to Section 92

Name of Company } .....

.....

Presented by

.....

.....

.....

Notice of the situation of Registered Office of the .....

.....

..... Company.....

or of any change therein.

To THE REGISTRAR OF COMPANIES,

.....

..... Company,.....

hereby gives you notice, in accordance with section 92 of the Companies Ordinance, 1931, that the Registered Office of the Company is situated at .....

.....

Signature.....

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

Dated the.....day of.....19.....

BEST AVAILABLE COPY

G P Dsm

TANGANYIKA

NO. OF COMPANY..... COM. NO. 7

THE COMPANIES ORDINANCE (CAP. 212)

Filing Fee Shs. 500/=

Particulars of a Contract relating to Shares Pursuant to Section (43)

Name of Company) .....

The particulars must be stamped with the same stamp duty as would have been payable if the contract had been reduced to writing.

Presented by:

.....

.....

.....

Particulars of contract relating to shares alloted as fully or partly paid up otherwise than in cash by.....

.....

(1) The number of shares alloted as fully or partly paid up otherwise than in cash.	
(2) The nominal amount of each such share	Shs.
(3) The amount to be considered as paid up on each such share otherwise than in cash	Shs.
(4) If the conderation for the allotment of such shares if services or any consideration other than that mentioned below in part 5, state the nature such consideration and the number of shares allotted.	(1) Brief description of property. (2) Purchase Price Shs. .....
(5) If the allotment made in satisfaction or part satisfaction of the property, give a brief description of the property, and full particulars of the manner in which the purchase price is to be satisfied.	(a) Total amount considered as paid on ..... shares alloted otherwise than in cash ..... Shs. (b) Cash ..... Shs.

(c) Amount of debt [illegible] or liabilities assumed by the purchaser (including mortgages on property occupied.

Total purchase price Rs. .....

(b) Give full particulars, in the form on the following page of the property which is the subject of the sale showing in detail how the total purchase price is apportioned between the respective heads:-

Legal estate in Freehold property and fixed plant and machinery and other fixtures thereon (a) ....

Legal estate in Leasehold Property (a) ....

Fixed Plant and Machinery on Leasehold Property (including tenants, trade and other fixtures) .....

Equitable interests in Freehold or Leasehold Property (a)

Loose Plant and Machinery, Stock-Trade and other Chattels in (b) ....

Goodwill and benefit of Contracts ....

Patents, Designs, Trade Marks, Licences, Copyrights, etc. ....

Books and other Debts ....

Cash in hand and at Bank on current account, Bills, Notes etc. ....

Cash on deposit at Bank or elsewhere ....

Shares, Debentures and other investments .....

Other Property, viz. ....

Rs.

Signature .....

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

Dated the ..... day of ..... 19.....

(a) Where such properties are sold subject to mortage, the gross value should be shown.

(b) No plant and machinery which was not in an actual state severance on the date of the sale should be included under this head.

Form 8

THE UNITED REPUBLIC OF TANZANIA

THE BUSINESS NAME (REGISTRATION) OR ORDINANCE

STATEMENT OF PARTICULARS IN THE CASE OF A CORPORATION

SECTION 4 AND 6

NOTE: This statement must be signed by a Director or Secretary of the Corporation.

1.	Business name to be registered where a business is carried on under two or more names. Names of these business names must be stated.	
2.	General Nature of Business	
3.	Principal Place of business	
4.	Corporate name	
5.	Registered or principal office	
6.	Other business (if any)	
7.	Date of Commencement of Business	

Dated at.....this day of.....19.....

Signed.....

Form No. 6

THE UNITED REPUBLIC OF TANZANIA

No. of Company .....

The Companies Ordinance Cap. 212) Filing Fee shs

RETURN OF ALLOTMENT FROM THE (a) .....

..... 19 ..... to the ..... of .....19..

Pursuant to section 43(1)

Name of) .....

Company) .....

Presented by:

.....

.....

.....

(a) Number of the shares alloted payable in cash: .....

Number of the shares alloted payable in cash: .....

Nominal amount of the shares so alloted: .....

Nominal amount of the shares so alloted: .....

Amount paid or due and payable on each such share:

Amount paid or due and payable on each such shares: .....

Number of shares alloted for a consideration on other than cash: .....

Nominal amount of the shares so alloted: .....

Amount to be treated as paid on each such share: .....

The consideration for which such share have been alloted is as follows:-

.....

.....

.....

.....

143

(a) 1. When a return includes several allotments made on different date , the date of only the first and the last of such allotment should be entered at the top of front

NAMES, ADDRESS AND DESCRIPTION OF THE ALLOTMENT

Surname	Christian Name	Address

Description	Number of Shares allotted		
	Preference	Ordinary	Other kinds

£

Signature:.....

State whether Director or Manager or Secretary

Dated this ..... day of .....

..... 19 .....

No. of Company

Form No. 3

THE COMPANIES ORDINANCE.

Filing Fee Shs. 2000/=

LIST OF THE PERSONS WHO HAVE CONSENTED TO BE DIRECTORS OF A COMPANIES

Pursuant to Section 141 (3)

Name of Company .....

.....

Presented by

.....

.....

.....

List of the persons who have consented to be Directors of .....

.....

.....Limited presented to the Registrar of Companies, pursuant to section 141 (3) of the Companies ordinance by.....

.....

.....of

.....

the Applicant(s) for Registration of the Memorandum and Articles of the Company.

Surname	Christian Name	Address and Description
"		

(Signature of Applicant(s).....

Dated the.....day of.....19.....

UNITED REPUBLIC OF TANZANIA

(TANZANIA MAINLAND)

B/N

STATEMENT OF PARTICULARS BY AND INDIVIDUAL

(The Registration of Business Names Ordinance (Cap.213)

1. Business names to be registered Where a business is carried on under two or more business names each of these business names must be stated.	
2. General nature of business (Particulars adequately describing the business must be given	
3. Principal place of business House No. name of Street (or plot No) and name of the town must be given	
4. Present first names and Surnames	
5. Former first name (or names) and surname (if any)	
6. Nationality. If present nationality is not the nationality of origin, the nationality or origin must be stated	
7. Age and sex. If 18 years of age or over, it shall be sufficient to state "full age)	
8. Usual place of residence, (house number andname of street or plot and block No. must be given).	
9. Other business occupation (if any)	
10. Date of commencement of use of business names. If the use of business name commenced more than 28 days prior to the submission of this form an explanation as to the reason for delay must be given in this lcolumn.	

Dated at.....this.....day of.....19....

(Signed).....

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Form 2 (Section 6)

THE UNITED REPUBLIC OF TANZANIA

(TANZANIA MAINLAND)

Statement of Particulars in the Case of a Firm

(*The Business Names (Registration) Ordinance* (Cap. 213)

1. Business name to be registered where a business is carried on under two or more business names each of these business names must be registered separately.	
2. General nature of business Particulars adequately describing the business must be given.	
3. Principal place of business House number name of street (or plot) and block numbers and name of a town must be given.	
4. Present First name (or names) and surname of each of the individuals who are partners. In the case of a married woman state name of husband in addition to own name.	
5. Former First name (or names) and surname (if any) of each of the individuals who are partners.	
6. Nationality of each individuals who are partners. If the nationality stated is not the nationality of origin; such nationality of orgin must in every case be stated.	
7. (a) Age and sex of each of the individuals who are partners. If 18 years of age or over, it shall be sufficien to tate 'full age".	

*The use of general terms, e.g. "wholesale and retail" must be avoided. Particulars sufficient to identify the type of business carried on must be given

8. Usual place of residence of each of the individuals who are partners. Give as fullar address as possible.	
9. Other business occupation (if any) of each of the individuals who are partnerr.	
10. Date of commencement of Business, if the business was commenced more than 28 days prior to the date of sumission of this in explanation as to the reasons.	
11. Corporate name of each corporation which is a partner.	
12. Registered or principal office of each corporation which is a partner.	
13. The name of every person enpowered to operate the firm's bank account or to sign, draw or endorse on behalf of the firm any bill of exchange, premissory note other negotiable instrument or holding the Firm's general power of attorney.	

Date at.....this.....day of.....19.....

(Signed) 1..... 11. .....

2..... 12. .....

3..... 13. .....

4..... 14. .....

5..... 15. .....

6..... 16. .....

7..... 17. .....

8..... 18. .....

9..... 19. .....

10..... 20. .....

6 F Dem

Form No. 4 F

THE UNITED REPUBLIC OF TANZANIA Foreign Co's

The Companies Ordinance (Cap. 212)

Filing Fee Shs. 15/-

List of the Names and Addresses of Persons in Tanzania authorized to accept service on behalf of a Company incorporated outside Tanzania

Pursuant to Section 321

Name of Company .....

.....

Presented by

.....

.....

.....

List of Persons resident in Tanzania authorized to accept on behalf of the Company service of process and any notices required to be served on.....

.....

a Company incorporated in (*a*).....

and which has established a place of business in Tanzania at.....

.....

Surname	Christian name	Address	Description or occupation

Signatures of the persons authorized nder section 321 (d) of the Companies rdinance, or of some other person in anzania duly authorized by the Company.

.....

.....

.....

.....

.....

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THE COMPANIES ORDINANCE (CAP. 212)

Filling Fees Shs. 500/=

Declaration of Companies with the requirements of the Companies Ordinance (Cap. 212) on a **application for Registration of a Company** Pursuant to Section 16(2)

Name of Companies) .....
.....
.....
.....

Presented by .....
.....
.....
.....

I,.....
of.....
do solemly and sincerely declare that I am (a).....
.....
.....
.....Limited.....

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

Declared at.....)
the.....day of.....)
.....one thousand ine)
hundred and.....)

before me:

.....
A Commissioner for Oath (b)

(a) An advocate of the high Court "engaged in the formation" or a person name in the Articles of Association as a Director or Secretary.

(b) A Notery Public.

No. of Company F.....

Form No. 2F

UNITED REPUBLIC OF TANGANYIKA AND ZANZIBAR

The Companies Ordinance (Cap. 212)

Filing Fee Shs. 10/-

Full Address of the Registered Office of a Company Incorporated outside Tanzania

Pursuant to Section 321

Name of Company { .....
.....

Presented by

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

Notice of the situation of the Registered Office of the.....
.....
.....

a Company incorporated in (a).....

and which has established a place of business in Tanganyika at .....
.....

hereby gives you notice, in accordance with section 321 of the Companies Ordinance, that the Registered Office of the Company is situated a .....
.....

Signatures of the persons authorized under section 321 (d) of the Companies Ordinance, or of some other person in Tanganyika duly authorized by the Company. {
.....
.....
.....
.....
.....

Dated.....day of.....19.....

(a) Country of origin.

G P (L) Dsm

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Form No. 3F.

No. of Company.....

THE COMPANIES ORDINANCE

Filling Fee Sh.500/=

LIST AND PARTICULARS OF THE DIRECTORS OF COMPANY INCORPORATED OUTSIDE TANGANYIKA TERRITORY

Pursuant to Section 321

Name of Company } .....
.....

Presented by

.....

.....

.....

List of Particulars of the Directors of.....
.....
a Company incorporated in (b).....
and which has established a place of business in Tanganyika Teritory at .....

The present Christian name or names and surname (c)	Any former Chritian name or names or surname	Nationality	Nationality of origin (if other than the present nationality	Usual residential address	Other business occupation or directoship if any. If none state so (d)

Signature of the persons authorised under section 321 (d) of the companies Ordinance or of some other person in Tanganyika Terittory duly authorised by the Company } .....
.....
.....
.....

Dated the .....day of .....199..

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(a) " Director" includes any person who occupies the position of a Director by whatever name called and any person accordance with whose directions or instructions the Directors of a Company are accustomed.

(b) Country of Origin.

(c) In the case of a Corporation its corporate name and registered or principal office should be shown

(d) In the case of an individual who has no business occupation but hold any other directorship or of some one of those directorship must be entered.

No. of Company.....

C 9

THE UNITED REPUBLIC OF TANZANIA

Filing Fee Shs. 15/-

Form of Annual Return of a Company having a Share Capital

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

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FIFTH SCHEDULE

The Companies Ordinance Cap. 212

(Sections 108 and 347)

Form of Annual Return of a Company having a share C pital.

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

made up to the ..... day of ..... 19..... (being the fourteenth day after the date of the first or only ordinary general meeting in 19.....).

The address of the registered office of the Company is as follows :-

.....

.....

SUMMARY OF SHARE CAPITAL AND SHARES

Nominal Share Capital sh ..... divided (.....shares of sh ..... each

into* (.....shares of sh ..... each

Total number of shares taken up* to the ..... day of ..... 19....., being the date of the return (which number must agree with the total shown in the list as held by existing members).

Number of shares issued subject to payment wholly in cash.

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

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

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

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

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

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

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

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

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

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

Total amount of calls unpaid .... sh

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

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

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

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

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

Total number of shares forfeited ... ...
Total amount paid (if any) on shares forfeited sh
Total amount of shares for which share warrants to bearer are outstanding sh
Total amount of share warrants to bearer issued and surrendered Issued sh
respectively since the date of the last return Surrendered sh

Number of shares comprised in each share warrant to bearer .

Total amount of the indebtedness of the Company in respect of all mortgages and charges of the kind which are required to be registered with the Registrar of Companies under the Companies Ordinance (Cap. 212) sh

COPY OF LAST AUDITED BALANCE SHEET OF THE COMPANY

NOTE :—Except where the Company is a "Private Company" within the meaning of section 27 of the Companies Ordinance, this return must include a written copy, certified by a Director or by the Manager or Secretary of the Company to be a true copy of the last balance sheet which has been audited by the Company's auditors (including every document required by the law to be annexed thereto) together with a copy of the report of the auditors thereon (certified as aforesaid), and if any such balance sheet is in a foreign language there must also be annexed to it a translation thereof in English certified in the prescribed manner to be correct translation. If the said last balance sheet did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheet there must be made such additions to and corrections in the said copy as would have been required to be made in the said balance sheet in order to make it comply with the said requirements, and the fact that the said copy has been so amended must be stated thereon.

PRIVATE COMPANY

Certificates to be given by a Private Company

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

(Signature)

(state whether Director or Secretary)

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

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

(Signature)

(state whether Director or Secretary)

NOTE :- Banking companies must add a list of all their places of business.

The Return must be signed at the end by a Director or by the Manager or Secretary of the Company.

Delivered for filing by

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

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

+The present Christian Name and Surname	Any former Christian Name or Names or Surname	Nationality

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

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

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

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

Nationality of Origin (if other than the present nationality)	Usual Residential Address	+Other Business Occupation, if any. If none, state so

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

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

Folio in Register Ledger containing Particulars	Names, Addresses and Occupations			
	Surname	Christian Name	Address	Occupation

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

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

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

..... Company, Limited, on the .... day of

date of the last Return or (in case of the first Return) of the incorporation of the and an Account of the Shares so held.

Account of Shares

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

(Signature)

.....

.....

(State whether Director or Manager or Secretary)

Investment Promotion Centre

FORM PA-1

TFN 791

The United Republic of Tanzania

INVESTMENT PROMOTION CENTRE

Information supplied will be treated as CONFIDENTIAL

APPLICATION FOR APPROVAL

(Under the National Investment (Promotion & Protection). Act No. 10 of 1990)

To be completed and submitted in triplicate to:

Director General
Investment Promotion Centre
P.O. Box 938
DAR ES SALAAM
TANZANIA

APPLICATION FOR APPROVAL

(To be submitted to: Director General, Investment Promotion Centre, P.O. Box 938, DAR ES SALAAM)

1.0 PARTICULARS OF THE APPLICANT

1.1 Name of Applicant: _____

1.2 Business Address: _____

1.3 Location of Business in Tanzania:

Street Address/Plot No: _____

Telefax No: _____

Town: _____ District: _____

Region: _____

1.4 Authorised Business: _____

_____

1.5 (a) Date and number of Certificate of Incorporation/Registration of the Applicant's Company (Attach true copy):

_____

_____

(b) Give the following particulars in respect of Shareholders:

	NAME	NATIONALITY	PROFESSION	SHAREHOLDING (%)
i				
ii				
iii				
iv				
v				

(c) Names and Addresses of the Company's Bankers:

Name of Bank Address:

_____ _____

_____ _____

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(d) Other types of investment (specify) which have been or will be made by non-residents of this country and names of any associated or subsidiary companies or firms. giving details of relationships to the Applicant's Company:

_____

_____

_____

_____

_____

_____

_____

(e) Give details of any arrangements or programmes for local participation in shareholding and/or management:

_____

_____

_____

_____

_____

_____

_____

2.0 TYPE OF PROJECT (Place (x) on the appropiate box)

(a)	Industrial	
(b)	Natural Resources	
(c)	Agricultural and Livestock	
(d)	Commercial/Services	
(e)	Tourism	
(f)	Petroleum and Mining	
(g)	Construction	
(h)	Other (Specify: _____)	

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3.0 INDICATE IF THIS PROJECT IS NEW OR AN EXPANSION / MODERNISATION / REHABILITATION OF AN EXISTING ONE

_____

_____

_____

3.1 For Expansion/Modernisation and Rehabilitation Project indicate the following:

(a) State if this is a Privatised Company:

_____

_____

_____

(b) Indicate nature of existing Business:

_____

_____

_____

_____

(c) Specify products/production capacities after Expansion/Rehabilitation:

	Name of Product/Service	Present capacity per annum	Expected annual capacity
(i)			
(ii)			
(iii)			

3.2 For New Projects:

(a) State annual installed capacity of the project:

Installed: _____

Attainable: _____

(b) Describe briefly production methods and processes:

_____

_____

_____

3.3 **Infrastructure and Utilities:**
Indicate if the Project has already obtained the following services:
Water: _____

Electricity: _____

Telephone: _____

Roads: _____

3.4 **State specific assistance required from the Centre:**

_____

_____

_____

_____

4.0 PARTICULARS OF THE PROJECT

State briefly the description of the Project:

_____

_____

_____

5.0 CAPITAL INVESTMENT

5.1 Complete the schedule below in respect of new investment:

	Foreign	Local	Total
Lands & Buildings			
Plant and Machinery			
Furniture and Fittings			
Office Equipments			
Other fixed investments (specify)			
Pre-operational expenses:			
Sub Total:			
Working Capital			
Grand Total:			

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5.2 For Rehabilitation/Expansion Projects:

Cost of the Project	Existing Investment	Additional Investment		Total new Investment
		Foreign	Local	
Lands & Buildings				
Plant and Machinery				
Furniture and Fittings				
Office Equipments				
Other fixed investments (specify)				

5.3 FINANCING AND SOURCES FINANCE

Complete the schedule below in respect of project financing:

(a) Sources Finance:

	Foreign	Local	Total
• Equity:	_____	_____	_____
• Loans:	_____	_____	_____
• Retained Profits:	_____	_____	_____
Total:	_____	_____	_____

Terms and the conditions of Loan:

- Payback period: _____
- Moratorium period: _____
- Interest rate: _____
- Type of Guarantee required: _____

5.4 ANNUAL IMPORT REQUIREMENTS EXCLUDING THE PROPOSED CAPITAL INVESTMENT FOR THE NEXT FIVE YEARS

	RAW MATERIALS	SPARES	OTHERS (SPECIFY)
YEAR 1:	_____	_____	_____
YEAR 2:	_____	_____	_____
YEAR 3:	_____	_____	_____
YEAR 4:	_____	_____	_____
YEAR 5:	_____	_____	_____
TOTAL:	_____	_____	_____

6.0 MARKETS

(a) How much do you propose to export specify (Countries if possible):

_____

_____

_____

(b) How much do you propose to market within the Country. (If possible indicate distribution methods):

_____

_____

_____

_____

(c) Projected selling prices of products or services:

Products/Services	Domestic	Foreign

7.0 BRIEF DESCRIPTION OF ANNUAL BENEFITS OF PROJECT FOR THE NEXT FIVE YEARS

(a) PROJECTED OUTPUT EXPORTS AND IMPORT SAVINGS:

	TOTAL OUTPUT	EXPORT EARNINGS	IMPORT SAVINGS
YEAR 1:			
YEAR 2:			
YEAR 3:			
YEAR 4:			
YEAR 5:			
TOTAL			

(b) **TECHNOLOGY TRANSFER (SPECIFY):**

_____

_____

_____

_____

(c) **EMPLOYMENT GENERATION:**

Give number of persons employed or to be employed

		Initially	At full capacity
Managerial:-	Tanzanian:	_____	_____
	Non Tanzanian:	_____	_____
Skilled: -	Tanzanian:	_____	_____
	Non Tanzania:	_____	_____
Unskilled:-	Tanzanian:	_____	_____

(d) **LOCAL RAW MATERIALS UTILISATION:**

Complete the schedule below in respect of raw materials:

ITEM	SOURCE OF SUPPLY	QUANTITY REQUIRED PER ANNUM	VALUE

(e) **ANY CONSEQUENTIAL BENEFITS TO THE ECONOMY (e.g. ADDITIONAL PRODUCTION AND EMPLOYMENT IN DOWNSTREAM/ UPSTREAM ACTIVITIES ETC):**

_____

_____

_____

_____

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(f) ENVIRONMENTAL BENEFITS: (INCLUDE MEASURES TO PROTECT ENVIRONMENT)

_____

_____

_____

_____

(g) OTHER BENEFITS (SPECIFY)

_____

_____

_____

8.0 ANTICIPATED NET AFTER-TAX PROFITS

	Net after - tax profits
Year 1:	
Year 2:	
Year 3:	
Year 4:	
Year 5:	
TOTAL	

9.0 OTHER COMMENTS

_____

_____

_____

I, the undersigned, being duly authorised, hereby certify to the best of my knowledge and belief, that the information contained in this application form, is substantially correct and complete.

NAME (BLOCK LETTERS) _____

FIRM/CORPORATE BODY _____

POSITION HELD IN APPLICANT FIRM/BODY _____

Signed at _____ **this** _____ **day of** _____ **19**_____

Signature _____

N.B. This application form must wherever possible be accompanied by the latest audited financial statements of the applicant company, three feasibility reports of the proposed project the Certificate of Incorporation, Memorandum/Articles of Association and a brief profile of the foreign investor wherever applicable.

Annexture

INVESTMENT PROMOTION CENTRE
DAR ES SALAAM

PROGRESS REPORT

(Information required the project's progress report after every six months)

1. **Planned Activities for the period.**

2. **Achievements made on the project implementation todate** (i.e. from the date the project was approved to the date of writing the report)
   . Describe the status of activities that have already been undertaken eg. Construction of buildings, Acquisition of supplies, installation of equipment etc.

3. **Project Financial Expenditure todate.**

	Foreign	Local	Total
Lands & Buildings			
Plant & Machinery			
Vehicles/Aircrafts			
Furniture			
Office equipment			
Pre operational expenses			
Working subtotal capital			
Grand Total			

4. **Project Financing**

   Explain how the project is being financed e.g. equity loans, sources of loans, conditing etc.

5. **Problems & Solution**

   Explain problems which the management is encountering in executing the project and the steps being taken to solve them.

6. **Future Plans.**

   Explain future plans for the next coming six months & planned Financial commitments.

7. Recommendations & any other comments.

8. **ETC.**

Income Tax Department
Tanzania Revenue Authority

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IT.21 Provisional

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE-INCOME TAX DEPARTMENT
YEAR OF INCOME 19.....
ORIGINAL/AMENDED PROVISIONAL RETURN
AND ORIGINAL/AMENDED ASSESSMENT

FILE NO.	
A/C NO.	
ASST. NO.	

FILE COPY

To,

A PROVISIONAL RETURN TO BE MADE ON BEHALF OF A COMPANY, CLUB, TRUST OR OTHER BODY OF PERSONS.

1. In pursuance of the provisions of the Income Tax Act, 1973, you are hereby required to furnish me with a provisional return of income for the year 19.....within 3 months of the beginning of your accounting date or after the preceding calendar year.

Date of issue.....Principal/Senior Assessor of Income Tax,
P.O. Box .....
.....

2. Provisional Return and Declaration

ACCOUNTING DATE	YEAR OF INCOME	ESTIMATED INCOME	RATE OF TAX	TAX PAYABLE	LESS TAX PAID AT SOURCE	NET TAX DUE
		BUSINESS.....				
		RENT.....				
		DIVIDENDS.....				
		INTEREST.....				
		OTHERS				
		TOTAL				

DUE DATES

1st Instalment.....%Shs.....on..... 3rd Instalment.....%Shs.....on.....
2nd Instalment.....%Shs.....on..... 4th Instalment.....%Shs.....on.....

Full name in BLOCK letters.....

Designation..... on behalf of.....

Postal Address..... Physical Address.....

I/We above mentioned, declare that this return contains a full and considered estimate of income liable to tax for the year of income beginning on.....19.....and that the management and control of the Corporation*/Body of Persons will be exercised in .....country during the year or during any period of the year.

Date.....Signature of person making the return.....
and Official stamp

The return is to be completed and signed by the Managing Director, General Manager, or duly authorised Officer of a body of persons

3. NOTES

1. In accordance with Section 80 (2) of the Income Tax Act, 1973, a completed return is deemed to be your provisional assessment. You should declare all income which accrued in or was derived from the United Republic of Tanzania.
2. An amended provisional return will automatically cancel the original return or will be deemed to be an amendment to an estimated provisional assessment.
3. You should submit all the copies of the return to the Income Tax Office at the address shown, but retain the payment slips for remittance purposes.
4. The second copy will be returned to you showing the assessment number under which you have been assessed, but in the meantime you should make the payments on the due dates as shown above by using the payment slips. Payments may be made through post to your respective Income Tax Office by crossed cheques, money orders, or Postal Orders drawn payable to "The Commissioner of Income Tax"

FOR OFFICIAL USE ONLY

Stat Code

PROVISIONAL ORIGINAL ASSESSMENT **PROVISIONAL AMENDED ASSESSMENT**

ASST NO.	YEAR OF INCOME	FILE No.	ACCOUNT No.

Name of Taxpayer.....Date.....

Address.....

ORIGINAL CHARGE	AMENDED CHARGE/ DISCHARGE

DUE DATES

1st Instalment.....%Shs.....on.....
2nd Instalment.....%Shs.....on.....
3rd Instalment.....%Shs.....on.....
4th Instalment.....%Shs.....on.....

TAX PAYABLE/REPAYABLE.....

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PAYMENT INSTRUCTION FOR THE FIRST TRANSITIONAL YEAR 1995

1. **YOU SHOULD PAY ALL OF THE PROVISIONAL TAX FOR 1995 TO BE PAID IN FOUR (4) INSTALMENTS:**
   - (i) First instalment 25% of the Provisional Tax for 1995
   - (ii) Second instalment 25% of the Provisional Tax for 1995
   - (iii) Third instalment 25% of the Provisional Tax for 1995
   - (iv) Fourth instalment 25% of the Provisional Tax for 1995
2. **All of the Provisional Tax for 1995 to be paid during this year.**

4th PAYMENT

Detach this slip and send it with your FOURTH Remittance to your respective Income Tax Office

Name.....File No.:.....
P.O. Box .....AC. NO.....
.....ASST. NO.....

I/We send herewith Shs..... being 25% of the tax I/We estimate to be due in respect of the accounting year ending.....1995
(insert date)

Date ..... Signature .....

3rd PAYMENT

Detach this slip and send it with your THIRD Remittance to your respective Income Tax Office

Name.....File No.:.....
P.O. Box.....AC. NO.:.....
.....ASST. NO.....

I/We send herewith Shs..... being 25% of the tax I/We estimate to be due in respect of the accounting year ending.....1995
(insert date)

Date ..... Signature .....

2nd PAYMENT

Detach this slip and send it with your SECOND Remittance to your respective Income Tax Office

Name.....File No.:.....
P.O. Box .....AC. NO.:.....
.....ASST. NO.....

I/We send herewith Shs..... being 25% of the tax I/We estimate to be due in respect of the accounting year ending.....1995
(insert date)

Date..... Signature.....

1st PAYMENT

Detach this slip and send it with your FIRST Remittance to your respective Income Tax Office

Name.....File No.:.....
P.O. Box .....AC. NO.:.....
.....ASST. NO.....

I/We send herewith Shs..... being 25% of the tax I/We estimate to be due in respect of the accounting year ending.....1995
(insert date)

Date..... Signature.....

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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE

INCOME TAX DEPARTMENT

YEAR OF INCOME 19.....

Please quote :-

I.T. Ref. No

RETURN TO BE MADE ON BEHALF OF A BODY OF PERSONS, COMPANY, TRUST, PARTNERSHIP ETC.

NOTICE:

In pursuance of the provisions of the Income Tax Act, 1973, you are hereby required within 40 days from the date of issue of this notice, to furnish me with a return of income showing the total income of the above liable to tax which ACCRUED or DERIVED FROM TANZANIA and elsewhere if you were resident or in Tanzania if you were non-resident together with a copy of the accounts of business. If you have made a provisional return of income, you may submit this Return Form within a period not exceeding nine months from the date to which you make up the accounts of your business.

*PRINCIPAL/SENIOR ASSESSOR OF INCOME TAX

Date of issue _____

*PRINCIPAL/SENIOR ASSESSOR OF INCOME TAX
P.O. BOX .....
.....
TANZANIA

DECLARATION

I, (full name in BLOCK letters)..... declare that this form contains a full and true statement of the income derived from all sources liable to tax..... for the accounting year ended..... day of .....19.....

Signature of person making the return_____
Designation_____
Postal address_____
Date_____

NOTES:

(a) The return is to be completed by the general manager or other Principal Officer of a body or person.s
(b) If it is a Partnership the return is to be completed by the precedent acting partner or where no partner is resident in Tanzania by the attorney agent, manager or factor of the partnership resident in Tanzania.
(c) Delete as appropriate.

FORM IT.2
Rev. Aug. 1995

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EVERY ITEM IN THE RETURN MUST BE COMPLETED
FAILURE WHICH WILL NECESSITATE REJECTION OF YOUR RETURN

RETURN

SOURCE OF INCOME	Amount of Income (if Nil or a Loss enter NIL)			For Official use
BUSINESS, (including trade, profession or vocation etc.)	Income from within TANZANIA	Income from outside TANZANIA	Total income	
Profit _____				
Accounting period ended _____				
Name under which trade, etc carried on _____				
Nature of business, etc _____				
If farming:-				
Type of farm or plantation _____				
Total acreage _____				
Acreage under cultivation _____				
Addresses at which carried on (and Box Nos.) including branch addresses				

LET PROPERTY (rents, premiums etc.) Any mortgage or loan interest should be shown in Part B.

Location	Date acquired if during accounting period	Gross rents etc.	Site rate and land rent	Repairs etc.	Net income
		Shs.	Shs.	Shs.	Shs.
				TOTALS	

DIVIDENDS, INTEREST, ETC. (Show each item and source separately and attach vouchers)

Nature & Source-	TAXED			UNTAXED
	Net	Tax deducted	Gross	Gross
	Shs.	Shs.	Shs.	Shs.
			TOTALS	

Tax set off

ANY OTHER SOURCE NOT SHOWN ABOVE (Including capital gain etc. Attach details separately if necessary)

Nature and Source	Amount Shs.

TOTAL INCOME (carried forward to page 3)	TOTALS			

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		Amount of income (if Nil or Loss enter NIL)			For Official use
Total income brought forward from page		Income from within TANZANIA	Income from outside TANZANIA	Total income	
. DEDUCTIONS					
. Deficit/Losses					
	Deductions Shs.				
Deficit brought forward in 19					
Losses incurred during the accounting period					
2. INTEREST PAID ON MONEY BORROWED AND EMPLOYED IN PRODUCING INCOME DECLARED IN THIS RETURN AND NOT ALREADY CLAIMED.					

Name and address of creditor	Amount borrowed	Purpose of borrowing	Security	Rate of interest	Interest Paid during the Year
				TOTALS	

OTAL DEDUCTIONS (to be deducted from Total income)				
TOTAL NET INCOME				

3. OTHER PARTICULARS

. TO BE COMPLETED IN CASE OF A COMPANY

(i) Where is the Head Office in the Company situated? _____

(ii) Where were the Director's Meetings held in the year under review? _____

. RENT PAID

Name and address of the landlord _____

_____

location of the premises (including Plot/Block No.) _____

_____ Rent payable during the year Shs. _____

other consideration payable for the occupation of the premises, e.g. premium for lease, key money

to Shs. _____

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3. PARTICULARS OF PARTNERS

Name of the partners	Whether "Sleeping or "Acting" Partner	Particulars of distribution between partners of the profits or losses			
		Salary if any	Interest on capital if any	Basic of distribution of balance of profit	Amount of partners share of balance of Profit
		Shs.	Shs.	Shs.	Shs.
	TOTAL				

4. PARTICULARS OF SHAREHOLDERS (of the company)

PARTICULARS of any shareholder who at any time during the year has held 5% or more ordinary shares

Name	Number of shares held	Emoluments during the accounting period	Value of benefits in kind during the accounting period

Original: To Income Tax Office
Duplicate: To Income Tax Office
Triplicate: To be retained by Employer

INCOME TAX DEPARTMENT

TANZANIA

532555

INCOME TAX P.A.Y.E. CREDIT SLIP—INCOME TAX A/C NO. 105 NBC_____(Main Branch)

From

Pay Roll Month_____19____

I .T. District_____Employer's I .T. No.

(Employer's Name)_____

Division, Branch, etc)_____

To

(Name of Bank)_____(Branch)_____

Please accept, for the credit of the Commissioner of Income Tax, the sum of Shs._____

(in words)_____

_____(Shillings) for which ★We/I hand you:—

Bank stamp & teller's initials			
	NOTES Shs. 1,000/- each		
	" 500/- each		
	" 200/- each		
	" 100/- each		
	" 50/- each		
	" 20/- each		
	" 10/- each		
	COINS		
	Total Cash		
	Cheque No.		
	Total Credit Shs.		

To Principal/Senior Assessor_____(Address of I.T. Office)

★ PAYING-IN CERTIFICATE

We/I certify that this total represents the full amount of income tax which was required to be deducted from employee's pay for the month shown above.

★ NIL CERTIFICATE

We/I certify that for the month shown above the amount of income tax required to be deducted from employee's pay was nil.

_____Signatory's full names

_____Rank or Title

_____Signature

_____19_____Date

DISTRIBUTION BY ACCEPTING BANK

1. Blue: Retained by accepting branch
2. White: Passed to Main Branch.
3. Pink: Passed with P12A by accepting branch to Senior Assessor or Principal Assessor.
4. Yellow: Book copy for employer

★ Delete as appropriate

P.11

THE UNITED REPUBLIC OF TANZANIA

FORM P. 10

TREASURY – INCOME TAX DEPARTMENT

P.A.Y.E. – EMPLOYER'S END OF YEAR CERTIFICATE

Employer's

YEAR 19 _____

IT No. _____

To Regional Principal/*Senior Assessor/
Income Tax Department
P.O. Box _____

For Official Use

Statistical Coding

Name of Organization/Institution _____

Nature of Business (see guide) _____

State whether Parastatal/Other Company/Corporation or Partnership _____

I/We forward herewith _____ Tax Deduction Cards *Form P 9: (GE) *P.9 (ZE) the total tax (as listed) amount to Shs. _____

This total tax has been paid as follows:-

January Shs. _____

February Shs. _____

March Shs. _____

April Shs. _____

May Shs. _____

June Shs. _____

July Shs. _____

August Shs. _____

September Shs. _____

October Shs. _____

November Shs. _____

December Shs. _____

Total Tax _____

Income Range SHS	Additional information: Number of Employees	Wages Bill	Total Tax Paid Per Pg	Percentage of Total Tax
0 – 17,500 per month				
17,500 – 32,500 per month				
32,500 – 47,500 per month				
47,500 – 62,500 per month				
62,500 – 77,500 per month				
77,500 – 92,500 per month				
92,500 – 107,500 per month				
107,500 – 122,500 per month				
over 122,500 per month				
Totals				

Annual Wages paid per payroll including wages not

Subject to P.A.Y.E. Shs. _____

I/We certify that the particulars entered by us/me on these forms are correct

_____ Signature of Employer/Paying Officer

_____ Branch

_____ Postal Address

_____ Physical Address

_____ Date

NOTE:-

(1) For Income Range Groupings take the final monthly Pay figure

(2) For Tax paid per annum, take actual Tax deducted per P 9 and not the hypothetical tax that would have been deducted.

(3) To be submitted in DUPLICATE to Income Tax Office with the required particulars on or before 31 January of the year following

Original (Black Ink) : To Income Tax Office
Duplicate (Blue Ink) : To Income Tax Office
Triplicate (Green Ink) : To be retained by Employer

*Delete as appropriate

NPC/CPD/DEC.95/1000 Pads x 24 x

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THE UNITED REPUBLIC OF TANZANIA–INCOME TAX DEPARTMENT

CLAIM FOR FAMILY RELIEF–YEAR OF INCOME 19....

PART A: (TO BE COMPLETED BY EMPLOYER)

Employer's Name ..... Income Tax Ref. No.....

Employee's Main Name ..... Other Names.....

Pay Roll No. ..... Date Commenced.....

NOTE: (a) The remaining part of this form must be completed by the employee.
(b) The Declaration on page 2 must be completed and signed.

PART B: (TO BE COMPLETED BY EMPLOYEE BUT BEFORE COMPLETION SEE NOTES OVERLEAF)

If you are entitled to FAMILY RELIEF under any of the Heads below please put a cross (x) in the space opposite.

	RELIEF PER MONTHS SHS.	FOR EMPLOYEE (X)
1. Single person maintaining own or legally adopted child/children WITH:		
(a) One Child	10	
(b) Two Children	20	
(c) Three Children	30	
(d) Four Children	40	
2. Married person living with a wife or husband	60	
3. Married person living with a wife or husband and maintaining		
(a) One Child	70	
(b) Two Children	80	
(c) Three Children	90	
(d) Four Children	100	

PART C: (PERSONAL PARTICULARS)

(I) Wife's Husband's Full Names.....

(II) Date of Marriage: Month..... Year .....

Monthly Family Relief Due.....

With Effect From .....

Signed (Employer) .....

Date .....19 ....

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Enter below the required particulars of all children for whom you have claimed relief on Page 1

Full Names of child	Date of Birth or Adoption Order	Child's Estimated Own Income in Year	Mark X in the Appropriate space	
			Own child	Legally adopted child
1.				
2.				
3.				
4.				

For any child over 18 years on 1/st January, 19.....give the following additional particulars:—

1. *Full names of child* .....
2. *Name and address of full(time educational institution at which child attends / studies* .....
3. *Name and address of firm to which child is articled or indentured* .....
4. *Nature of child's in infirmity and place of residence* .....

DECLARATION:
I declare that:— (*i*) *I am a Resident in Tanzania*
(*ii*) *The particulars given on Pages 1 & 2 of this form are true and correct and I claim family reliefs in accordance therewith.*

(*iii*) *I am a citizen of* ..... (*country*)

Signature ..... *Date* ..... *19*.....

Address .....

NOTES: (*To be read before this form is completed*)

1. *Married Relief can only be claimed by husband or wife if it is more advantageous to the family. Any un-absorbed relief due to lower tax liability of the Spouce claiming the relief cannot be transferred to the other.*

2. *Family Relief will be given to resident persons only.*

3. *To qualify for child relief a person must have physical custody of the child. A birth certificate or a court adoption order must also be produced as evidence of entitlement to the relief.*

4. *A single person supporting his/her own or legally adopted child/children must produce affidavit by the mother or father of the child/children to the effect that she or he has not claimed relief for the same child/children.*

5. *Any person, who without reasonable excuse gives incorrect information in relation to a claim for family relief is guilty of an offence and liable on conviction to a fine not exceeding 4000/- or imprisonment for a period not exceeding 6 months or to both such fine and imprisonment.*

Form P. 9

TANZANIA REVENUE AUTHORITY
INCOME TAX DEPARTMENT
TAX DEDUCTION CARD 19 .....

Employer's Name and Address _____

_____

Employee's Name _____

Employee's other Names _____

*Payroll/Works/Check No. _____

Employer's IT No. _____

Underdeduction B/fwd. Shs. _____ to be recovered in 4 equal instalments. (but see guide)

January Shs. _____ February Shs _____ March Shs. _____ April Shs. _____ May Shs. _____ June Shs. _____

Overdeduction B/fwd. Shs _____ to be cleared (see guide).

January Shs. _____ February Shs. _____ March Shs. _____ April Shs. _____ May Shs. _____ June Shs. _____

MONTH	Pay (a)	Housing (b)	Total (a + b) (c)	Tax Payable (d)	LESS Personal Reliefs (e)	Net (f)
Jan.						
Feb.						
Mar.						
Apr.						
May						
Jun.						
Jul.						
Aug.						
Sep.						
Oct.						
Nov.						
Dec.						
Totals						

FOR EMPLOYER'S USE

Average income per month (C ÷ 12) = ... =
Tax per month based on Shs. ..... (use Tax Tables) = Shs.
Tax per year (Tax per month × 12)
*Add/Deduct tax on previous years lumpsum payment ..... TOTALS

Information required from the Employer at the end of the year.

1. Date commenced/left if during the year.
2. Name and address of OLD/NEW employer:–
3. If employee received benefits other than cash totalling to more than Shs. 1,000/= in the year, please give particulars and amounts:
4. Where housing is provided show monthly rent charged to employee Shs. .....
5. Where lumpsum payment is made state NATURE and AMOUNT.
6. Where any of the Pay relates to a period other than this year e.g. gratuity, bonus etc. give the following details:

Year	Amount	Tax	Year	Amount	Tax
19			19		
19			19		
19			19		

FOR OFFICE USE

Agreed total Income	Tax	Initial
19	19	
19	19	
19	19	
19	19	
19	19	

***Overdeduction/underdeduction c/f**
(Use red ink for Overdeduction)

NOTE:

1. Indicate by asterisk the effective date(s) of adjustments, if any ....
2. Indicate by asterisk against the appropriate months, showing errors and their correction and briefly explain these here of at the reverse of the card .....
3. *Delete as appropriate.

NPC/CPD/100000 Forms

FORM HL 9

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE: INCOME TAX DEPARTMENT

HOUSING LEVY

MONTHLY RETURN FORM

To: The Regional Principal/Senior Assessor
Income Tax Department.
P.O. Box .....
.....

Name of the Employer .....

Address of the Employer Postal.....

Physical.....

Employer's Income Tax File Number .....

I/we forward herewith Pay Roll Levy Return for the month of ..... 19.....

Gross Emoluments include:-

	Shs.
(a) Basic pay	
(b) Leave pay	
(c) Sick pay	
(d) Payment in Lieu of leave	
(e) Fees	
(f) Commission	
(g) Bonus	
(h) Gratuity	
(i) Subsistence *Allowance	
(j) Travelling *Allowance	
(k) Entertainment *Allowance	
(l) Any other *Allowances	
(m) Housing	
Total	

Whereof HL @ 4% .....

amounts to Shs. .....

Lodgement into the NBC Branch at

.....

Vide FORM HL07 Number

.....

of Date .....

for Shs. .....

Signature .....

Date .....

Rubber stamp)
of the)
Employer) .....

STATE IN SHILLINGS ONLY ROUNDING UP TO THE NEXT HIGHER UNIT WHERE APPLICABLE

FOR NOTES SEE ON THE REVERSE

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NOTES

1. The Return is in respect of gross emoluments paid by an employer to his employees during a month.

2. This Return to be submitted within 7 days of the end of the month to which it refers.

3. Employee includes any person engaged by any one employer for parttime or temporary employment or casual employment which is not regular and lasts for a period of less than one month the emoluments for which are calculated on an hourly or daily basis.

4. *If authority to exclude these allowances was obtained from the Commissioner of Pay Roll Levy, please enclose the original of such authority.

5. Any other allowances includes fuel allowances, hardship allowances, Lunch allowances, meal coupons, Overtime allowances, responsibility allowances, risk/hazard allowances, transport allowances etc.

6. **Housing:** where an employer provides housing for any employee, the value of the housing as ascertained for the purposes of Income Tax Act, 1973 is in accordance with the provisions of Sub-section (3) of Section (5) of that Act.

7. Any payment made in the current year in respect of previous year(s) must be properly explained.

8. IF NO PAYMENT is made, state "NIL". Do not leave the space blank or place a dash(—) therein.

NPC/CPD/OCT. 1995/3000 Pads

RA No. 053153

To: Principal/Senior Assessor
Income Tax Dept.
P.O. Box .....
.....

MINISTRY OF FINANCE
INCOME TAX DEPARTMENT

MONTHLY REMITTANCE ADVICE SUMMARY

PARTICULARS OF WITHHOLDER
1. Name:.....
.....
2. Address:.....
3. Income Tax File No.:.....
4. Income Tax Account No.....

Pursuant to the provisions of section 34(2B) of Income Tax Act, 1973 I set below a summary of Goods Services witholding tax payment vouchers for the month of.....19... I/we also attach cheque No.....for shs..... being the total tax withheld from all liable supplier/whose withholding tax vouchers are also attached in duplicate

	NAME	ADDRESS	FILE NUMBER	ACCOUNT NO.	MONTHLY GROSS AMOUNT SHS	MONTHLY TAX WITHHELD SHS	REMARKS BY WITHHOLDER	FOR OFFICIAL USE ONLY
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								FOR OFFICIAL USE
13.								
14.								
15.								1. Collection section
				TOTALS.....				Receipt No. ..... of
				*Balance B/F				shs.....Sign. .....
				Grand Totals.....				Full Name.....

* Use a separate sheet if necessary for Balance Brought forward"

Designation..... Date: .....

2. W.T. Section
*Total amount agrees with the attached payment vouchers..... YES/NO
* Discrepancies taken up.....YES/NO
* Irregularities noted and taken up
Signature.....
Full Name .....
Designation.....
Date.....

Aggregate amounts paid to persons not subject to withholding tax provisions shs.....

CERTIFICATE

I certify that this summary contains a full and true account of the suppliers' charges paid during the month to the best of my knowledge and belief.

Signature:.....
Full Name .....
Designation .....
Date.....

Withholder's stamp

Original — to Income Tax Office with duplicate copies of withholding Tax Vouchers (WT. 50 6 (GS-1)
Duplicate—Retained by the Remitter/organisation
WT-506-GS-2

THE UNITED REPUBLIC OF TANZANIA

FORM W/T—506-GS 10

TREASURY — INCOME TAX DEPARTMENT

WITH HOLDING TAX ON GOODS & SERVICES PAYMENTS
W/TAX — WITHHOLDER'S END OF YEAR CERTIFICATE

To Regional Principal/*Senior Assessor/
Income Tax Department
P.O. Box _____

YEAR 19 _____

WITHHOLDERS's
IT File No. _____

Name of Organization/Institution _____

Nature of Business (see guide) _____

State whether Parastatal/Other Company/Corporation or Patnership _____

Accounting Date _____

I/We forward herewith _____ Annual Summary list of the total tax (as listed) amount to Shs. _____

This total tax has been deducted and paid as follows:-

For Official Use

Statistical Coding

MONTH	GROSS DISBURSEMENTS Subjected to W/Tax	Tax Withheld	Receipt No.	Date of Receipt
January	Shs.			
February	Shs.			
March	Shs.			
April	Shs.			
May	Shs.			
June	Shs.			
July	Shs.			
August	Shs.			
September	Shs.			
October	Shs.			
November	Shs.			
December	Shs.			
Total				

Annual disbursement made including amount not Subject to withholding tax Shs. _____

* I/We Certify that the particulars entered by us/me on these forms are correct

_____ Signature of Withholder. Paying Officer

_____ Postal Address

_____ Physical Address

_____ Date

NOTE:

1. For Tax paid per annum, take actual Tax deducted per Monthly Remittance Advice Summary Sheets (WT—506—GS 2) and not the hypothetical tax that would have been deducted.
2. To be submitted with attached copy to Income Tax Office with the required Particulars within one month after the accounting date.

Original – To Income Tax Office
First Copy – To Income Tax Office
Second copy – To be retained by withholder

*Delete as appropriate

KUITA—NPC Kalamazoo-020112-11¾x8½

Sales and Excise Tax Department
Tanzania Revenue Authority

FORM ST. 01

THE UNITED REPUBLIC OF TANZANIA

THE TREASURY

THE SALES TAX ACT, 1976
(Number 13 of 1976)

NOTIFICATION AS TO BUSINESS

(For Sales Tax Purpose)

TO BE SUBMITTED IN TRIPLICATE:

TO THE COMMISSIONER FOR SALES TAX, TREASURY, DAR ES SALAAM

I/We hereby Notify you that as from 1st January, 1983 or date of opening business.....or date when the goods, became liable to sales tax ..... (whichever is earlier), I/we/am/are manufacturing and/or selling and/or supplying goods on which sales tax is payable as specified below:

1. REGISTERED NAME OF BUSINESS AND LOCATION: .....

.....

Plot No.	Block No.	Street (Name)	P.O. No.	Reg. Certificate No.

Telephone No. .....

2. LOCATION OF WAREHOUSES/OFFICES:

	Plot No.	Block No.	Street (Name)	Telephone No.
(a)	.....	.....	.....	.....
(b)	.....	.....	.....	.....
(c)	.....	.....	.....	.....

3. LEGALITY OF OWNERSHIP OF FACTORY PREMISES AND BUSINESS:

Plot Number ..... Certificate of title No. .....

Block Number ..... Tenancy Agreement No. .....

Street Name ..... Industrial and Business Licence Nos. .....

..... (Attached certified copies)

4. TYPE OF BUSINESS: Sole trader/Partnership/Company/Corporation/Co-operative society

(b) RECORDS KEPT:
- (i) Raw Material Purchase Ledger Yes/No.
- (ii) Stores Issue Notes: Yes/No. Bin Cards: Yes/No.
- (iii) The Production Stock, Ledger: Yes/No.
- (iv) The Sales Ledger: Yes/No.
- (v) Other books of accounts and documents e.g. Receipt and Invoice books: Yes/No.

(c) RECORDS, ACCOUNTS BOOKS AND REGISTERS ARE KEPT. In, Works/Office/Warehouse.

5. DESCRIPTION OF BUSINESS: Manufacturing only/Manufacturing and Selling new articles only and or for others/Agency.

6. PARTICULARS OF (a) OWNERS AND SPECIMEN SIGNATURES

Number	Name	Capacity (Director, Partner)	Address	Signature

(b) MANAGEMENT AND SPECIMEN SIGNATURES

Number	Name	Capacity	Address	Signature

7. TOTAL NUMBER OF EMPLOYERS

Family	Casual	Permanent	Total

8. DESCRIPTION OF (a) MANUFACTURED TAXABLE ARTICLES BY THE FIRM

Number	Description of Taxable articles	Unit of measure	Tariff Item No. (CCCN)	Tax rate	Ex-factory/Selling price (exclusive of Tax)	
					SHS.	CTS.

(b) MANUFACTURED TAXABLE ARTICLES FOR THE OTHER FIRMS/PERSONS

Number	Description of Taxable articles	Unit of measure	Tariff Item No. (CCCN)	Tax rate	Ex-factory/Selling price (exclusive of Tax)	
					SHS.	CTS.

(c) MANUFACTURED NON-TAXABLE ARTICLES BY THE FIRM

Number	Description of Taxable articles	Unit of measure	Tariff Item No. (CCCN)	Tax rate	Ex-factory/Selling Price	
					SHS.	CTS.

(d) MANUFACTURED NON-TAXABLE ARTICLES FOR OTHER FIRMS/PERSONS

Number	Description of non-taxable articles	Unit of measure	Tariff Item No. (CCCN)	Tax rate	Ex-factory/Selling Price	
					SHS.	CTS.

(e) MAIN RAW MATERIALS AND COMPONENTS FOR MANUFACTURING THE FIRM'S TAXABLE ARTICLES

Number	Description of Taxable articles	Unit of measure	Tariff Item No. (CCCN)	Tax rate	Ex Purchasing Price (exclusive of sales tax and freight)	
					SHS.	CTS.

(f) SUPPLIERS OF MAIN RAW MATERIALS AND COMPONENTS FOR MANUFACTURING THE FIRM'S TAXABLE ARTICLES

Number	Description of main raw materials and Components	Tariff Item No. (CCCN).	Name and Address of Supplier

(g) TYPICAL MACHINES AND EQUIPMENT IN USE

Number	Description of Typical machines and equipment in use	Tariff Item. No. (CCCN).	Name and Address of Supplier

N.B. Attach a separate sheet to incorporate all the information required under 8 (a) – (g) when not fully covered under the space provided above.

9. General Remarks (if any) on the business.....

.....

.....

10. DECLARATION:

I/We hereby declare that the above particulars are true and complete and that I/we have not sold and/or supplied taxable articles before the above date. I/We undertake to notify you as to any charge which may occur in the above particulars within fifteen (15) days prior to such change.

Date ....

Official Stamp and Signature

FOR OFFICIAL USE ONLY

I HEREBY certify that:

(1) The Notification has been received in time/received late. For late submission of Notification indicate action taken e.g. prosecuted/fined etc.

(2) The premises of the Manufacturer named overleaf have been visited and the details of this notification have been checked. A copy of the inspector report is hereby attached:

(3) The name overleaf has been entered in my register as number:

(4) The Notification is correct to the best of my knowledge

Date ....

Official Stamp and Signature of Proper Officer

Official Remarks:

.....

.....

.....

.....

.....

.....

.....

.....

.....

DISTRIBUTION INSTRUCTIONS:

Original copy – Commissioner of Sales Tax
Duplicate copy – Regional Finance Officer
Triplicate copy – Internal Revenue Officer

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

Form ST. 02

File No._____

MONTHLY SALES RETURN

(For Sales Tax Purposes)

For the Month of_____

No.	Description of Article	Tariff No. CCCN	Unit	(a) GROSS SALES		(b) NON TAXABLE SALES (ALL EXEMPT TRANSACTIONS)					(c) TAXABLE SALES		(d) TAX Amount		(a) Rate
				Quantity	Value	Quantity	VALUE				Quantity	Value	Shs.	Cts.	
							R.D.C.	Export	Order	Others					
	TOTAL														

(e) No.	Tariff Items of Articles Subject to Similar tax rates	Tax Rate	TAXABLE SALES		TAX AMOUNT DUE
			Quantity	Price (Value)	
	TOTAL				

Accountable documents (including S.T. used for transactions			
Invoice Numbers (from-to)	Receipts Numbers (from-to)	ST. 05s Numbers (from-to)	Other Documents (from-to)

TRADERS DECLARATION.

I/We hereby declare that the above particulars include all transactions during above mentioned period. I/We am/are aware that:-

(a) All amount of tax unpaid on the due date is liable to a penalty as per section 26 of the Sales Tax Act (Act No. 13 of 1976).

(b) Any person making any false statement of producing any false/incomplete document in any matter connected with the tax is liable to the penalties specified in the Sales Tax Act, 1976 and Regulations thereof.

Accompanied herewith find a Cheque No. .....or...../Cash for Shs..... .....being remmittance of total Sales Tax due

Date.....

.....

Stamp and Signature of Trade

FOR OFFICIAL USE ONLY

1. For I.R.O.'s/DSTO Use

Received on.....

E.R.V. No.....of.....
ST. 05s are attached as declared or query

vide Ref.....has been raised

.....

Signature of Internal Revenue Office/DSTO

Date.....Station.....

.....

2. For use of Treasury/RSTO:

Examined By.....

.....

Date.....Initials.....

Remarks:.....

.....

.....

.....

.....

.....

.....

.....

Action Taken as per the information in the office file;

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF THIS RETURN AND REMITTANCE OF TAX DUE

---

1. Return must be submitted in triplicate each month to reach the District *Sales Tax Officer* not later than the fifteenth day of the month following the month for which tax is due or a "NIL" return must be submitted.

2. The tax shown to be due must paid at the same time as the return is submitted so as to avoid the imposition of penalties.

3. The tax shall be paid and the return submitted in triplicate to the District Sales Tax Officer, WHO HAS TO forward the return, duly signed and stamped by him, to the Regional Sales Tax Officer and the Ministry of Finance(The Treasury).The remmittance be made by cheque should be marked legibly"Account Payee Only".

4. All returns must be properly completed and accompanied by copies of the relevant Delivery Notes (ST. 05s). If authenticated exemption certificates entries surpporting non-taxable sales such as exemptions, or sale to Registed Dealers are not attached to the return, the relevant amount will not be allowed as non-taxable and tax will be assessed in respect of these amounts.

5. (a) The gross sales and delivery of goods both taxable and non-taxable, for the period covered by this return must be entered. Complete the quantities and value of articles to same description, tariff Item and unit and enter the total against appropriate line under "Gross Sales" column.

(b) Enter total quantity of all non-taxable sales and show value of each separate exemption group of exempted transactions as casted under the appropriate column of non-taxable sales (transations).

(c) Deduct the non-taxable sales from the gross sales to arrive at the Taxable Sales.

(d) Enter the appropriate of tax amount on taxable sales (c) Enter the appropriate rate as per articles' tariff item number under 'Tax Rate" column.

(e) Group all tariff items of articles subject to similar tax rate and enter them in same line against same rate of taxable sales and enter the total amount as appropriate under taxable sales column.

6. Enter serial numbers of all invoices, receipts, Delivery Notes, and other documents (if any) in portion indicated Delivery Notes (ST. 05s), Exemption Certificates &/or Export Certificates Concerning these transactions must be attached.

Caution:- The law imposes severe penalities (fine & imprisonment) for failing to file a return or make the remittance due for filing of a false or fraudulent return or for filing an incomplete return.

MINISTRY OF FINANCE

MONTHLY SALES RETURN AND REBATE APPLICATION FORM

(For Sales Tax Purposes)

File No: ..... for the month of.....

Name and Address of Taxpayer ..... P.O. Box.....

No.	Description of Article	HS No.	Unit	(a) Gross Sales		(b) Non Taxable Sales				(c) Rebate Refund in Respect of Raw Materials used in production only			
				Qty.	Value	Qty.	RDC No.	Export	Order	Description of raw materials	Qty.	Value	Amount (Sales Tax)

TOTAL _____

No.	Description of Article (Final Product)	HS. No.	Unit	(d) Taxable Value		
				Quantity	Value (price)	Tax Amount Due Shs.

(e) Accountable Documents used in the month			
Invoice No. from—to	Receipt No. From—to	ST.05As Nos. From—to	Other Docs From—to

(f) PAYMENT OF SALES TAX IN RESPECT OF SCHEDULED SERVICES											
No.	Description of Scheduled Services	Gross collection on services rendered			Exempted Transactions (Value)				Net Taxable Value	Sales Tax Rate	Sales Tax Payable
		ST.05As From—to	Invoice No.	Value	Govt.	UN & Diplomatic missions	Order	Others			

TAX PAYERS DECLARATIONS.

1. I/We hereby declare that the above particulars include all transactions during the period mentioned herewith. I/We am/are aware that:—
   (a) All amount of tax unpaid on the due date is liable to penalty under Section 26 of the Sales Tax Act No. 13 of 1976.
   (b) Any person making any false statement/or producing any false/incomplete document in any matter connected with the tax is liable to the penalties specified in the Sales Tax Act and Regulations.
2. I/We hereby opt to be given a rebate/cash refund of Shs. ..... in respect of raw materials used during the month.

   Accompanied herewith a Bankers cheque No..... of ..... or Cash for

   Shs. ..... being remittance of the sales tax due for the above month.

Date:.....

.....
Stamp and Signature of Tax Payer

FOR OFFICIAL USE ONLY

1. For LRO's/DSTO use

Received on .....

I.P.V. No. ..... of.....

ST. 05 As are attached as declared or query *vide*

Ref. ..... has been raised

.....

Signature of Internal Revenue Office/DSTO

Date .....Station .....

.....

2. **For use of Commissioner/RSTO:**

Examined By .....

.....

Date .....Initials .....

Remarks: .....

.....

.....

.....

.....

.....

.....

.....

Action taken as per the information in the office file.

Date.....Initials .....

I hereby recommend a rebate/cash refund of Shs. .....

Date..... .....

Regional Sales Tax Officer

3. **Commissioner's Use:**

A rebate/refund of Sales Tax paid on raw materials amount

to Shs. .....

.....

Stamp and Signature

INSTRUCTIONS FOR THE COMPLETION AND SUBMISSION OF THIS RETURN AND REMITTANCE OF TAX DUE

1. Return must be submitted in triplicate each month to reach the District *Sales Tax Officer* **not later than the last day of the** month following the month for which tax is due or a "NIL" return **must be submitted.**

2. The tax shown to be due must be paid at the same time as the return is submitted so as to avoid the imposition of penalties.

3. The tax shall be paid and the return submitted in triplicate to the District Sales Tax Officer, WHO HAS TO forward the return, duly signed and stamped by him, to the Regional Sales Tax Officer and the Commissioner of Sales Tax. The remmittance be made by cheque should be marked legibly "Account Payee Only".

4. All returns must be properly completed and accompanied by copies of the relevant Delivery Notes (ST. 05As). If authenticated exemption certificates entries supporting non-taxable sales such as exemptions, or sale to Registered Dealers are not attached to the return, the relevant amount will not be allowed as non-taxable and tax will be assessed in respect of these amounts.

5. (a) The gross sales and delivery of goods both taxable and non-taxable, for the period covered by this return must be entered. Complete the quantities and value of articles to same description, tariff Item and unit and enter the total against appropriate line under "Gross Sales" column.

(b) Enter total quantity of all non-taxable sales and show value of each separate exemption group of exempted transactions as casted under the appropriate column of non-taxable sales (transactions).

(c) Deduct the non-taxable sales from the gross sales to arrive at the Taxable Sales.

(d) Enter the appropriate of tax amount on taxable sales (c) Enter the appropriate rate as per articles' tariff item number under 'Tax Rate' column.

(e) Group all tariff items of articles subject to similar tax rate and enter them in same line against same rate of taxable sales and enter the total amount as appropriate under taxable sales column.

6. Enter serial numbers of all invoices, receipts, Delivery Notes, and other documents (if any) in portion indicated Delivery Notes (ST. 05As), Exemption Certificates &/or Export Certificates Concerning these transactions must be attached.

Caution:— The law imposes severe penalities (fine & imprisonment) for failing to file a return or make the remittance due for filing of a false or fraudulent return or for filing an incomplete return.

(a) FOR OFFICIAL USE—REGIONAL LEVEL

Remarks of the state of compliance with the sales tax law and the authonticity of the contents of this application. .....

.....

.....

.....

.....

Date .....

.....

Official Stamp and Signature of Proper Officer

(b) FOR OFFICIAL USE ONLY—HEADQUATERS ISSUE OF CERTIFICATE AUTHORIZED/NOT AUTHORIZED

Recommendations: .....

.....

.....

.....

Date .....

Signature .....

Approval. .....

Date: .....

Signature .....

Registered Dealer Certificate Number ...../19.....has been issued

Date: .....

.....

COMMISSIONER FOR SALES TAX

THE UNITED REPUBLIC OF TANZANIA

ST. 03

THE TREASURY

THE SALES TAX ACT, 1976

(Act No. 13 of 1976)

(For Sales Tax Purposes)

APPLICATION FOR GRANTING OR RENEWAL OF REGISTERED DEALER CERTIFICATE

TO BE SUBMITTED IN TRIPLICATE:

NAME OF APPLICANT: .....

ADDRESS OF APPLICANT: .....FILE NUMBER: .....

A. I/We hereby apply to be granted a Registered Dealer Certificate for the year ending 31st December, 19..... in respect of the purchase of locally for the renewal of

manufactured/imported articles specified below to be used as raw materials for manufacturing taxable articles specified under C below (describe the article

and tariff item): ....

....

B. The following is a list of all taxable and non-taxable RAW MATERIALS/INGREDIENTS REQUIRED FOR THE YEAR ENDING 31/12/19..... used in the production of articles mentioned under C below.

Number	Description of Articles	Tariff Item No. (CCCN)	Unit of Tax measure Rate	Quantity Required for the year	Taxable Value		Sales Tax deferrable	
					Shs.	Cts.	Shs.	Cts.
		TOTAL						

C. The following is A *COMPLETE LIST OF TAXABLE ARTICLES TO BE MANUFACTURED OUT OF THE ABOVE RAW MATERIALS*

Number	Description of manufactured articles	Tariff Item No. (CCCN)	Unit of measure	Tax Rate	Planned Annual Production			Estimated Annual sales tax payable	
					Quantities	Taxable Value Shs.	Cts.	Shs.	Cts.
				TOTAL					

D. Indicate separately the *quantity of raw materials* under (B) above required to manufacture *a given unit of articles* stated under C above.

E. Are full records under 4(b) of S1.01 kept in respect of all transaction? YES/NO

F. The following is a list of raw material procurement for current calender year.

RAW MATERIAL PROCUREMENT DATA

Number	Description of articles acquired by expiring RDC	Unit of measure	Quantities acquired			Taxable Value		Tax foregone per present rate		Present stock
			Stock brought over previous years	Current year purchases	Total	Shs.	Cts.	Shs.	Cts.	

G. The following is the Production and Sales Data for current calender year:

PRODUCTION AND SALES DATA

Description of articles	Unit of measure	Quantities			Value		Tax			
		Opening stock of previous year	Current year production	Total	Shs.	Cts.	Payable Shs.	Payable Cts.	Paid Shs.	Paid Cts.

N.B Attach a separate sheet to incorporate all the information required above.

H. TAX REMITTANCE DATA:

Month	Sales Tax paid	E.R.V. Number	Date	Penalty	E.R.V. Number	Date
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
Total						

5. I/We hereby declare that the above particulars are true and complete:

Date: .....

.....
Official Stamp and Signature

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STATEMENT OF RAW MATERIAL REQUIREMENT 'B' REQUIRED TO MANUFACTURE GIVEN PRODUCT UNIT UNDER 'C' (AS ADVISED UNDER PARA "D".)

PRODUCT SERIAL NO.	DESCRIPTION OF PRODUCT	TARIFF NO.	UNIT OF PRODUCTION	RAW MATERIAL REQUIREMENT PER UNIT OF PRODUCTION		
				DESCRIPTION OF RAW MATERIAL/COMPONENT	UNIT OF MEASURE	QUANTITY REQUIRED

Form ST. 06

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

MONTHLY STOCK AND RAW MATERIALS CONTROL FORM

(For Sales Tax purposes)

File No. ..... For the Month of .....

Name & Address of Taxpayer ..... RDC No. .....

..... P.O. Box .....

A: RAW MATERIALS PURCHASED										B: PARTICULARS OF PAYMENT OF SALES TAX ON RAW MATERIALS PURCHASED				
No.	Date	Description of of article	HS	Value	Opening stock	Sales Tax	Quantity Purchased	Value	Unit	Sales Tax paid	Bank Pay in Slip	TDN No.	IDE No.	TAN

C: RAW MATERIALS USED								D: CLOSING STOCK		
No.	Date	Description of Article	HS	Unit	Quantity	Value	Sales Tax	Quantity	Value	Sales Tax

DECLARATION:

I/We declare that the above particulars are true and correct

Date .....

.....

Stamp and Signature of Tax Payer

FOR OFFICIAL USE ONLY:

1. Resident Sales Tax Officer/Proper Officer (Customs) I hereby certify that the Particulars given above are correct to the best of my knowledge.

(a) Date ..... Name ..... Designation ..... Signature .....

(b) Date ..... Name ..... Designation ..... Signature .....

Government Printer I

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THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

IAME OF MANUFACTURER

'HE REGIONAL CUSTOMS AND SALES TAX OFFICER P.O. BOX 865 DAR ES SALAAM

'LEASE SUPPLY.....SETS OF DELIVERY NOTES

HICH IS EQUAL TO THE ESTIMATED NEED OF .....MONTHS

RESENT STOCK OF DELIVERY NOTES .....SETS

.....

SIGNATURE OF MANUFACTURER

FOR OFFICIAL USE

DETAILS OF DELIVERY NOTES SUPPLIED TO THE MANUFACTURER

QUANTITY BLOCK FROM NO.TO NO.

HEREBY AUTHORISE THE ISSUEL OF THE ABOVE NOTED .....

.....

SIGNATURE OF PROPER OFFICEI AND DATE

HEREBY ACKNOWLEDGES RECEIPT OF ABOVE DELIVERY NOTES AND UNDERTAKE

(a) NOT to supply article liable to tax without proper Delivery Notes;

(b) To attach the second copy of each issued Delivery Notes to the Tax Return for the month during which the articles entered in the note become liable to Tax.

JRTHERMORE I DECLARE THAT I AM AWAKE OF THE PROVISIONS OF THE SALES TAX ACT, WHICH PROVIDE FOR PENALTIES FOR BEING IN NAUTHORISED POSSESION OF ANY DELIVERY NOTES OR FOR DELIVERY OF RECEIVING ANY DELIVERY NOTES WITHOUT AUTHORITY OF FOR ONTERREFITING OR MAKING IMPROPER USE OF ANY DELIVERY NOTES FOR DELIVERY ANY.

.....

DATE

.....

STAMP AND SIGNATURE OF DELIVERY.

OR ACCOUNTS SECTION: COUNTERFOIL REGISTER (PAGE NO. .....) DATE OF DISPATCH. To be sent to the Commissioner of Sales ax, DAR ES SALAAM to the proper sales tax - Officer. This order shall be completed in triplicate.

ST. 11

To be Submitted in triplicate

THE TREASURY
THE UNITED REPUBLIC OF TANZANIA

P. O. BOX 9111,
DAR ES SALAAM.

REFUND OF SALES TAX

Name of Applicant.....

Address of Applicant.....

File No. (if any).....

To: The Commissioner of Customs and Sales Tax and Excise Duty (Local)

I/We hereby apply for a refund of Sales Tax amounting to (in words)

Shillings:.....

Cents:.....of the following grounds viz.....

.....

.....

.....

Tariff Number	Description of Article	Receipts and Other Supporting Document	Value		Amount	
			Shs.	Cts.	Shs.	Cts

Date:.....19...

.....
Signature and Official Stamp of Claimant

Checked and Found correct.

.....
Proper Officer

Date.....19....

Relative document noted Refund authorized

.....
Proper Officer

Date:.....19.....

Received this.....day of.....19..... in payment of the above claim the sum of (in words) Shs..... Cents.....

.....
Signature of Receiver

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Hotel Levy and Stamp Duty Department
Tanzania Revenue Authority

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

Regional Sales Tax Office

P.O.Box 865,

DAR ES SALAAM.

(a) Registered name of the Business.....

.....

(b) Address.....

(c) Location: Region.....District.....

Division (Tarafa).....Street.....

Plot No..... Block No.....

Near .....

Business Licence No.....Registration Certificate No.....

.....Printing Certificate No.....

(ST.05)

(D) Other Business Owned:-

(i) O.....SD NO.....ISSUED ON.....

SD NO.....ISSUED ON.....

2. Nature of the Business.....

.....

3. (a) Books of Accounts kept.

(i) Do you keep sales day book YES/NO (ii) Do you keep cash Sale Book.YES/NO.

(ii) Do you keep invoice, Delivery order cash receipt YES/NO.

(b) These Books mut be printed in your business name and address. State your sales turnover and Stamp Duty paid for the last two years to this date.

4.

YEAR	TURNOVER.	STAMP DUTY PAID N.B. ATTACHED PHOTOCOPY OF ENTRIES
19.....	.....	.....
19.....	.....	.....

5. Name and Address of Director/Partner/Owner

(i).....P.O.BOX.....

(ii) .....P.O.BOX.....

(iii) .....P.O.BOX.....

(iii) .....P.O.BOX.....

6. DECLARATION:

I/We declare that the given particulars are true and complete to the best of my/our knowledge

DATE.....SIGNATURE OF TAXPAYER.....

FOR OFFICIAL USE:

I hereby certify that the premises of the applicant have been visited and details of this application checked and that this application is correct to the best of my/our knowledge.

DATE..... .....

REMARKS..... OFFICIAL SIGNATURE OF PROPER OFFICER

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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE

P.O.BOX 865
DAR ES SALAAM.

RNT NO ED/33/.....

Date.....19....

M/S.....

.....

.....

Dear Sir(s)

STAMP DUTY COMPOSITION AGREEMENT.

1. We refer to your letter Ref No.....Dated.....
In connection with the above subject as well as deposit of duty and would like to advise you as hereunder:-

2. You are requested to sign the enclosed Agreement form in quadruplicate (4) copies, and return them for endorsement.

3. As all receipts issued by you have to be stamped with a rubber stamp indicating that stamp duty is being paid by Composition Agreement you are also required to have a rubber bearing among other things, the name of your Business and your composition agreement rubber indicated hereunder:-

4. The Agreement number will be.....and it is proposed that it come into effect from.....

5. Other conditions governing this Agreement are indicated in the Agreement.

Yours faithfully,

REGIONAL SALES TAX OFFICER
DAR ES SALAAM.

c.c. Commissioner of Sales Tax & Inland Revenue
P.O.Box 1629,
DAR ES SALAAM.

c.c. District Sales Tax Officer
P.O.Box 865,
DAR ES SALAAM.

UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE

AGREEMENT FOR COMPOSITION OF STAMP DUTY MADE UNDER SECTION 9 AND 10 OF THE STAPU DUTY ACT 1972.

1. This Agreement is entered into between the Principal Secretary to the Treasury on the other hand and ....., of ....., on the other (hereinafter referred as the Perons/Company/Firm) and shall be deemed to have come into operation on ..... and continue in force until its termination either party giving the other party three calender months notice or in the manner provider for in Section 12 of the Stamp Duty Act 1972.

2. The ..... agree to pay on monthly basis to the Internal Revenue Officer ..... as compounded duty on amount equal to Shs. ..... or Shs. ..... shillings for every one thousand shillings or part thereof in the agreement of the sums of the money received or sales on the course of each calender month effective from .....

3. The amount of compounded duty referred to in paragraph 2 shall be within ..... of the commencement/last day of the month to which the compounded duty relates.

4. The ..... Agree to submit a return of sales showing the serial number and quanity of each sales invoice and receipts issues as well as total sales value for the period (month) to which the compounded duty relates as per sample attached.

5. The regulations of the Spamp Duty Act 1972 and any regulations thereunder shall comply to the Agreement.

6. Signed by and on behalf of Principal Secretary on one hand (.....

Signed by and on behalf of Person/Company/Corporation Firm on the other hand. (.....

Date: ..... of ..... 19 .....

NAME OF TAXPAYER: ____________________

ADDRESS: ____________________

MONTH: __________ 19____ (COMPOSITION AGREEMENT No. __________

RECORD OF RECEIPTS/CASH SALE ISSUED

Date	Receipts/Cash Sale No.	Amount Shs.	Cts.	Date	Receipts/Cash Sale No.	Amount Shs.	Cts.
	TOTAL SHS.				TOTAL SHS.		

STAMP DUTY @ 0.75% ____________________

Cash/Cheque No. ____________________ attached.

Date: ____________________

Signature & Rubber Stamp of Taxpayer

S C H E D U L E

Form.H.L.I

THE UNITED REPUBLIC OF TANZANIA

The Hotel Levy Act,1972

DAILY OCCUPANCY RETURN

..... (Name of Hotel)

..... (Day in respect of which return is made)

Type of rooms	Total Number of rooms	Rooms occupied	Charge per room (including Charges for* breakfast/meals)	Total Amount of charges	Remarks
Singles					
Doubles					
Triples					
Others (State)					
TOTAL					

*Delete whichever is not applicable

THE UNITED REPUBLIC OF TANZANIA

Form H.L.2

The Hotel Leavy Act,1972

(The Hotel Levy Regulations,1972)

MONTHLY OCCUPANCY RETURN

1. TO: The Internal Revenue Officer
.....

From: .....
(Name of hotel)

Address: .....
.....
.....

Return for the month of ...19..

Type of rooms	Total room occupancy for the month	Total amount of charges for the month	Remarks
Singles			
Doubles			
Triples			
Suites			
Others (State)			
TOTAL			

2. Total charges fir the month Shs .....
Rate applicable .....
Amount of levy due Shs .....

3. Together with this return please find cash in the sum of*/Cheque No.....
I certify that the particulars contained herein are true and that the amount of levy due has been calculated in accordance with the provisions of the Hotel Levy Act, 1972.

Date ..... Signed .....
Owner

* Delete whichever is not applicable.

.....

.....

.....

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TANZANIA REVENUE AUTHORITY FORM H.L 3

The Hotel Levy Act,1972 (The Hotel Levy Regulations, 1972).

NOTIFICATION OF PARTICULARS OF AN HOTEL

TO: THE COMMISSIONER GENERAL
P.O. BOX 11491
DAR ES SALAAM.

NOTE: (To be submitted in duplicate)

1. Name of Hotel .....

Address .....
..... Tel. No.....

2. Type of Organization:

Private ☐ Partnership ☐

Other (State).....

Company ☐

3. Number of Rooms ..... Number of Beds.....

4. Facilities Provided by Hotel:

Breakfast ☐ Yes ☐ No

Additional meals ☐ Yes ☐ No

Other (State) .....

5. Records and books of Account are kept at the Hotel ☐ Yes ☐ No

☐ Other place (state).....

6. Particulars of owner:

Name.....

Capacity (e.g. Director, Partner, etc.).....

Address.....

Signature.....

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7. Total number of employees .....

8. Normal charge for single accommodation per day:

DESCRIPTION
Single Room T.shs.....
Double Room T.shs.....
Other (State Tshs.....

9. DECLARATION:

I/We hereby declare that the above particulars are true and completed and that I/We undertake to notify you as to any change which may occur in the above particulars immediately on such change.

DATE..... .....

OFFICIAL STAMP AND SIGN.

FOR OFFICIAL USE ONLY

Rate applicable to Hotel.....

DATE.....

SIGNATURE.....

Immigration Department

TIF. 1
(Revised 1988)

THE UNITED REPUBLIC OF TANZANIA

PASTE PHOTOGRAPH OF APPLICANT HERE

CLASS A.—First Grant, Shs. 10,000/-, Renewal 5,000/-
CLASS B.—First Grant Shs. 15,000/-, Renewal 7,000/-
CLASS C.—First Grant Shs. 2,000/-, Renewal 1,000/-

Dossier Number.....

APPLICATION FOR FIRST GRANT/RENEWAL OF RESIDENCE PERMIT CLASS A/B/C THE IMMIGRATION ACT, 1972

IMPORTANT:

Applications for Residence Permits Class A and C should be forwarded to the Director of Immigration Services P.O. Box 512, Dar es Salaam. Applications for Class B (employees) should be forwarded to the Director of Immigration Services through the Labour Commissioner, P.O. Box 9014, Dar es Salaam.

Five photograph should be attached to applications forms.

PART I—PARTICULARS OF APPLICANT:

I HEREBY APPLY FOR FIRST GRANT/RENEWAL OF AN RESIDENCE PERMIT CLASS.....

1. Full name MR/MRS./MISS.....
2. Marital Status.....
3. Home Address.....
4. Address while in Tanzania.....
5. Place of Birth.....Date of Birth.....
6. Nationality .....
7. Passport number .....Date of issue .....Place of issue.....
8. Height .....Colour of Eyes.....Colour of hair.....
9. Academic qualifications held..... Photocopies of certificates or other proof should be attached.
10. Profession/Occupation/for self employed applicants state specifically what type of business you are carrying on .....
11. (a) Place of intended Residence in Tanzania. Region.....District area.....
    Street.....Plot No./House Na.....
    (b) Place of Work in Tanzania.....Region.....District.....
    Area.....
12. Period during which the applicant intends to reside in Tanzania.....
13. Applicants for Residence Permit will be required to execute one of the following conditions:—
    (1) General Security Covenant.
    (2) Bank Bond (£500=10,000 T.Shs.).
    (3) Cash Deposit (£500 or 10,000 T.Shs.).
14. Particulars of any previous application for a residence permit to Tanzania, stating whether or not they have been granted or refused .....

DECLARATION

15. I..... THEAPPLICANT, HEREBY DECLARE THAT THE AFOREGOING ARE CORRECT IN EVERY DETAILS.

Date..... *Signature of Applicant*.....

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PART [illegible] DEPENDANTS:

To be completed by applicants who wish their non-Tanzanian wives and children under 18 years of age to reside with them in Tanzania.

Full Names	Relationship to Applicant	Date of Birth
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

Date .....

Signature of Applicant.....

PART [illegible]—EMPLOYMENT INFORMATION—*(To be Completed by Employer if Applicant Seeks to take up or continue with Specific Employment in Tanzania).*

NOTE:—It is The Government's policy that the economy of Tanzania should be manned by trained and competent citizens. Residence Permit (or renewal therefore) for employment in Tanzania are issued to non-citizens with skills not available at present in Tanzania labour market only on the understanding that effective training programmes in service or other wise are undertaken with a specified period to produce trained citizens competent to replace them. For further information contact the appointment Bureau of Ministry of Labour and Manpower Development, Dar es Salaam.

16. Name of employer .....

17. Industry.....

18. Total number of your employees.....

    Citizen ... ... (a) Skilled..... (b) Unskilled.....

    Non-citizen ... ... (a) Skilled..... (b) Unskilled.....

19. Job title.....

20. Job description: (Give a brief descriptions of what an individual holding this Post is required to do in your undertaking .....

21. Experience and other requirements (state estimated minimum period needed for a newly qualified worker to perform Independently upon completion of the necessary training e.g. "immediately after one year close supervision etc"

22. What efforts have you made to obtain citizen for the job?.....

23. Do you presently operate a scheme of in-service training or participate in any Government sponsored scheme of educational programme operated by any approved higher education/technical institution to get a Tanzania for the post .....

24. IMPORTANT TO NOTE:

    (a) Employers will be required to submit Return on Employment of Non-Citizens (TIF. 20) to the Director of Immigration Services before 31st March yearly.

    (b) State when you lastly submitted your Returns on Employment of Non-Citizens to this office.

    Date .....

    Signature of Employer with official stamp

PART IV—(FOR OFFICIAL USE ONLY):

25. Comments of the Ministry of Labour and Manpower Development.....

    Date .....19.....

    Labour Commissioner

26 Action by Immigration Division

.....

Date .....

Director of Immigration Services

G P Dsm

THE UNITED REPUBLIC OF TANZANIA

No.....

The Immigration Regulations, 1972

(Regulation 24)

GENERAL SECURITY COVENANT

WHEREAS WE, the said.....

.....

of.....
(hereinafter referred to as the Employer) from time to time enter into contracts for the employment within the Republic of certain persons (hereinafter referred to as the employees):

AND WHEREAS the Principal Immigration Officer has required that we the said Employer shall give a general security in respect of the employees and their wives, children and other dependants, if any:

AND WHEREAS we the said Employer desire to give such a general security in order to enable the employees and their wives, children and other dependants, if any, to enter or remain in the Republic

without their having to comply with the provisions of regulation.....of the Immigration Regulations, 1963.

NOW THESE PRESENTS WITNESS that we the said Employer do hereby covenant with the Government of Tanganyika that we the said Employer will on demand forthwith pay to the said Government any expenses incurred or likely to be incurred by the said Government in connection with the detention, maintenance, medical treatment or conveyance to any place outside Tanganyika of each such employee, his wife, children or other dependants, but in no case exceeding four thousand shillings in respect of each such employee, wife, child or dependant.

IN WITNESS WHEREOF the said Employer has set his hand this.....day

of....., 19.....

SIGNED by said Employer

....
Employer

In the presence of:

(*Witness*).....

(*Address of witness*).....

.....

N.B.—This document must be stamped in accordance with the provisions of the Stamp Ordinance.

G P Dam 7856/5-79/5m

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THE UNITED REPUBLIC OF TANZANIA

T.I.F. 20

MINISTRY OF HOME AFFAIRS
IMMIGRATION DIVISION

RETURN ON EMPLOYMENT OF NON-CITIZENS

The Immigration Regulations, 1972
(Regulation 34)

NOTE:
This form is to be completed legibly in duplicate and submitted to:—
The Director of Immigration Services,
P.O. Box 512,
DAR ES SALAAM.
between 1st January and 31st March every year.

RETURN ON EMPLOYMENT OF NON-CITIZENS FOR CALENDAR YEAR ENDING 31ST DECEMBER, 19.....

Name of Employer..... Postal Address..... Telephone No.....

PART I—STRENGTH OF NON-CITIZEN EMPLOYEES:

Number engaged in the year under report		Number to be engaged the following year	

PART II—Nature of Post
PART III—Disposal of Post
KEY TO ABBREVIATIONS
P—Permanent
T—Temporary
E—Exempted under Part B of the Guidelines
R—First Application for residence Permit rejected
RP—Employee coming to replace another foreigner
L—Post localized
A—Post abolished
V—Vacant post

PART II—DETAILS OF NON-CITIZENS EMPLOYED

*Tick ( ) the appropriate column

Immigration Reference	Labour Reference No.	Job Title	Full Name of Post Holder	Nationality	Passport No.	Residence Permit			Date Citizen Engaged to Take Over	*Nature of Post					Date intended to Localize Post
						Number	Expiry Date	Rejected		P	PR	E	R	T	

[P.T.O

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PART III—DETAILS OF NON-CITIZENS WHO LEFT EMPLOYMENT:

Immigration Reference No	Labour Reference No	Job Title	Full Name of Post Holder	Residence Permit			Date Departed Tanzania	*Disposal of Post				Remarks
				Number	Expiry Date	Rejected		A	L	T	V	

G P Dsm

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Internal Trade Section
Ministry of Industries and Trade

JAMHURI YA MUUNGANO WA TANZANIA

HN 211
Rev JAN 96

FOMU YA MAOMBI YA LESENI YA BIASHARA

(Imetolewa chini ya Kifungu cha 11 (1) cha Sheria ya Leseni za Biashara Na. 25 ya 1972)

(i) Jaza nakala 2 kwa maombi ya Kundi A na B na nakala 1 kwa Kundi C. Futa isiyohusika kila kwenye alama ya

(ii) Maombi yanayorudiwa (renewals) yapelekwe moja kwa moja, kwa ofisa mtoaji leseni (licencing officer) anayehusika kwa uamuzi, baada ya kujazwa na mwombaji.

(iii) Maombi mapya yanayopitia ngazi zote za mwanzo (Tazama uk. 2) ni yale ya Kundi B na C pekee.

(iv) Leseni itakayotolewa bila kukamilisha ngazi zinazoihusu haitatambuliwa kuwa leseni halali.

(v) Mwombaji atakayetoa maelezo ya uongo atashitakiwa na/au ombi lake kukataliwa.

(vi) Viwango vya ada za leseni vitarekebishwa kulingana na kifungu cha 6 (2) cha Sheria ya biashara ya 1972.

(vii) Maombi ya leseni yasihusishwe na ulipaji wa michango au malipo mengineyo yoyote yasiyohusu sheria hii, isipokuwa ada ya leseni ya biashara, faini au adhabu pale inapohusika chini ya sheria hii.

1. Jina la Mwombaji (Taja kama Kampuni, jina la biashara au mtu binafsi) .....

.....

2. Namba ya Hati ya kuandikishwa.....tarehe ilipotolewa .....

3. Uraia wa mwombaji leseni .....

.....

4. Anuani ya Posta ..... Mji/Kijiji

5. Wilaya ..... Kata/Mtaa.....

6. Namba ya kiwanja cha biashara:

   Plot ..... Block.....(Nyumba Na. .....

   Eneo .....)

7. Namba ya leseni iliyomalizika (iwapo ni ombi jipya andika (mpya) .....

   Tarehe ilipotolewa ..... Tarehe ya mwisho kutumika.....Ada iliyolipwa.....

8. Namba ya Jalada la kodi ya mapato .....

9. Jina la *Mkurugenzi au Meneja .....

10. Aina ya biashara inayoombwa .....
    (tazama makundi ya aina za biashara ukurasa 2)

11. Ikiwa leseni inayoombwa ni kwa ajili ya tawi (branch) la biashara yako basi eleza:
    (i) Namba ya leseni yako Kuu .....
    (ii) Ada iliyolipwa Sh. .....

12. Taja aina nyingine za biashara ulizo nazo kwa jina hili au majina mengine.

Aina ya Biashara	Namba ya Leseni	Ofisi iliyoitoa

13. Umewahi kuhukumiwa kwa kosa lolote la jinai katika miezi kumi na miwili iliyopita? Ndiyo/Hapana. Kama Ndiyo eleza kosa ..

.....

14. <u>UTHIBITISHO WA MWOMBAJI:</u>
    * Ninathibitisha/Tunathibitisha kwamba yote yaliyoelezwa hapo juu ni ya kweli kama nijuavyo/tujuavyo na niaminivyo/tuaminivyo.

    Tarehe ya kujaza Fomu.....

    Saini ya Mwombaji au Mkurugenzi kwa niaba ya Kampuni iliyo "Limited" .....

    Muhuri .....

Site Development

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Dar es Salaam City Council

Part 1: Serial Number for
APPLICATION FOR PLANNING CONSET
TOWN AND COUNTRY PLANNING
ORDINANCE 1956

Application No.	Zone Category

(This for should be submitted in duplicate.
The explanatory notes overleaf).

Applicant are recommended
to read

To: THE CITY DIRECTOR - DAR ES SALAAM.

1. (a) I hereby make application to the Dar es Salaam Area planning committee for planning conset to the following development:-

(b) .....
I also make application for the proposals described to be considered under the building rules and attach the appropriate forms duly completed.

2. (a) DEVELOPMENT CATEGORY I, II, III, (See explanatory notes delete as necessary).

(b) ADDRESS OR LOCATION AND planning Zone of proposed development:-

.....

(c) Number of plots proposed (if Category 1).....
Number of buildings Proposed (If Category II).....

(d) Intended use of Buildings, land or premises.....

(e) Purpose for which are land was last used.....

.....

(f) GENERAL DESCRIPTION of development propose. (If in category III, Statefloor, are number of storeys, number of habitable rooms, nature and apprearance of visible external materials and finishers):

.....

.....

(g) Details of plot or Land:- Area.....acres/Sq.ft.
Frontage to road ..... ft Width of Street opposite.....ft
Building line or set back of adjoining building.....ft.

3. My interest in the land is (See Note 3).....

.....

4. I enclose.....copies of plans inslustrating the proposals, in accordance with Note 4.

Signature.....

Date..... Address.....

DATE RECEIVED	DATE SUBMITTED TO A.P.C.	PASSED TO BUILDING Rules COMMITTEE	COPY FORWADED TO BOARD

Paid Shs: .....

Receipt No: .....

Date: .....

City Commission of Dar es Salaam
Application for Consent to the erection of
a hoading or scaffolding (Rules cap. 101)

The City Commission of Dar es Salaam,

I/We hereby make application to erect hoarding, particulars which are as follows:-

Name and address of applicant

Name and address of owner of site

Name of road (s) or streets on which proposed hoarding/scaffolding is to be erected

Frontage length of proposed hoarding (in lincal feet)

Date on which proposed hoarding/scaffolding is to be erected

Period for which hoading or scaffolding is required (in weeks)

I/We enclosed cash/cheque for Shs ..... being the requisite fees for the proposed hoarding/scaffolding in accordance with the Appendix at the foot of this undertake to comply with all and any conditions imposed by the City Commission in granting a hoarding/scaffolding permit.

Signature of Applicant .....

Address: .....

Telephone: .....

APPENDIX

Scale of fees payable in respect of permit for the erection of hoarding/scaffolding

Hoarding/Scarffolding: in position over	Hoarding Scaffolding remaining in position not more than	Per fee lianear of front age Shs cts
2 weeks	2 weeks	
4 weeks	4 weeks	
8 weeks	8 weeks	

For every month or part of a month beyond twelve weeks.

For Office use only.

PLAN No. _____

Amount of Fee _____

C. T's Receipt No _____

CITY COUNCIL OF DAR ES SALAAM

Notice of Intention to Erect or Alter Building

The explanatory notes and scale of charges shown on pages 3, 4 and 5 should be read before completing this form.

To: THE CITY COUNCIL OF DAR ES SALAAM,

I hereby give you notice of my intention to erect or alter a building (or buildings) as shown upon the accompanying plans and sections and described in the Schedule hereto and enclose scrutiny fees as required.

Attached hereto (in duplicate) are plans as required by the building bye-laws

Plans should be in triplicate if Town Planning Consent is required.

Signature _____

Address _____

_____

Date: _____

This form shold be completed in full, where items are not applicable they should be marked "N. A." and should be returned to the City Engineer with the required plans.

SCHEDULE REFERRED TO:

1. Name and address of owner.	
2. Intended use of building.	
3. Situation of building (give plot No. if known).	
4. Estimated cost of New building.	
5. Estimated cost of alteration.	
6. Estimated cost of addition.	

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7. Number of storeys.	
8. Floor area measured externally at each floor.	1. ..... sq. ft. 6. ..... sq. ft. 2. ..... „ „ 7. ..... „„ 3. ..... „ „ 8. ..... „ 4. ..... „ „ 9. ..... „ „ 5. ..... „ „ 10. ..... „ „
9 Plinth area (i. e. total of areas in 8 above).	
10. Number of storeys of over 20 feet in height.	
11. Construction and thickness of internal and party walls.	
12. Nature of damp-proof course.	
13. Roof-covering.	
14. Height of ground floor rooms.	
15. Size and fall of soil drains and where discharging.	
16. Capacity and type of septic tanks and cesspool (permeable or impermeable).	
17. Size of surface water drains and where discharging.	
18. Means of water supply.	
19. Closet accommodation Indoor Outdoor	
20. Description of machinery to be installed.	
21. Details of any trade wastes	

The following schedule should be completed when the building is being built or altered as a Factory:

Description of Machinery (with makers name if known). Layout to be shown on deposited plans.	
Manufacturing process and list of materials to be used. (Rule 51 Factories Ordinance, Cap. 297, 1950	
Maximum number of persons to be employed on each room. (Rule 14 Factories Ordinance, Cap. 297, 1950)	
Number and Description of sanitary conveniences to be indicated on the plan. (Rule 18 Factories Ordinance, Cap. 297, 1950).	
Number of wash basins or showers provided to be indicated on the plan. (Rule 47 Factories Ordinance, Cap. 297, 1950).	
Description of accommodation for employees clothing not worn during working hours, position of accommodation to be shown on plan. (Rule 48 Factories Ordinance, Cap. 297, 1950).	

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EXPLANATORY NOTES

DIRECTIONS AND GENERAL INFORMATION AND SCALE OF CHARGES

DRAWINGS

Plans must be in duplicate - one copy will be returned - or in triplicate if Town Planning Consent is required.

A key plan is not essential if the site is sufficiently identifiable from the block plan.

Plans should be drawn in ink and coloured in a clear and intelligible manner on suitable and durable material and must be in sufficient detail to show that the building(s) complies with the bye-laws.

All drawings must be signed by the applicant or his authorised agent.

Plans which have been approved should be retained on the site until the completion of the works.

MEANING OF "NEW BUILDING"

The "erection of a building" includes the re-eretion, alteration or extension of a building, and the roofing over of an open space between walls or buildings. Change of use also requires the Council's consent.

NOTICES AS WORK PROCEEDS

After approval of plans, notices must be given in writing to the Architect:

1. Specifying the date on which it is intended to commence the construction of New Buildings.
2. Before covering up excavation for foundations.
3. Before covering up any foundations.
4. Before covering up concrete over site.
5. Before covering up any damp-proof course.
6. Before covering up any drains.
7. Before covering up any Timber Scantlings.
8. Before laying R.C. Slabs, Beams and Floors.

COMPLETION OF BUILDINGS

Notice is to be given of the completion of any buildings, and no new dwelling house is to be let or occupied until the drainage has been completed and the house has been certified by the City Engineer, to be in his opinion in every respect fit for human habitation.

DATE OF SUBMISSION OF PLANS

Delay may occur in the approval of plans submitted less than two weeks before meetings of the Council's Town Planning meeting and Building Committee. Date of meeting will be furnished on request.

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PROVISIONS OF BYE-LAWS

The Council have power to remove, alter or pull down any work begun or done in contravention of the Building Rules. BUILDINGS SHOULD NOT, THEREFORE, BE COMMENCED UNTIL THE PLANS HAVE BEEN PASSED.

SCALE OF CHARGES

General Charges:

Plinth area exceeding	Plinth area not exceeding	Amount Shs.	Amount Cts.
	500 sq. ft.	50	00
500 sq. ft.	1000 sq. ft.	120	00
1000 sq. ft.	1500 sq. ft.	220	00
1500 sq. ft.	2000 sq. ft.	280	00
2000 sq. ft.	3000 sq. ft.	340	00
3000 sq. ft.	4000 sq. ft.	400	00
4000 sq. ft.	5000 sq. ft.	450	00
5000 sq. ft.	6000 sq. ft.	500	00
6000 sq. ft.	7000 sq. ft.	550	00
7000 sq. ft.	8000 sq. ft.	600	00
8000 sq. ft.	9000 sq. ft.	650	00
9000 sq. ft.	10000 sq. ft.	700	00
Additional fee for every additional 1000 sq. ft. or part thereof exceeding 10,000 sq. ft.		30	00

50% of the above fees will be refunded in the event of the plan concerned being withdrawn, disapproved or invalidated, provided that if the plan is resubmitted any fees refunded to the applicant shall be repaid to Council.

"Plinth Area" in the above table means the sum total of the floor arears contained in all the storeys of a building, the measurements for which shall be taken from the external faces of the enclosing walls or limits of such building.

RESUBMISSIONS OR AMENDMENTS

		Shs.	Cts.
(i)	If an approved plan is resubmitted and the work therein described has not been commenced	40	00
(ii)	If an approved plan is substantially altered and resubmitted before the work therein described is commenced a fee of 50% of the original fee shall be paid with a minimum of	40	00
(iii)	For minor amendments to approved plans, where the building is in course of construction and a certificate of completion for the building has not been issued	40	00
(iv)	For plans relating solely to underground drainage work the minimum fee in the scale of general charges shown above i.e.	50	00

ADDITIONS

The general charges prescribed above shall apply; provided that where the plans also show alteration to a building the cost of the alteration shall be calculated in the manner prescribed under the heading "Alterations" below:

ALTERATIONS

The fee payable for alterations to buildings shall be at the rate of Shs. 5/- for Shs. 2000/- or part thereof of the total estimated cost of the work as agreed by the Council, with a minimum fee of Shs. 40/-

SPECIAL BUILDINGS OR STRUCTURES

If a building has any storey in which the floor-to-ceiling height is in excess of 20 feet, for the purpose of calculating plinth area an additional floor shall be deemed to be constructed at the height of such ceiling and at each succeeding 20 feet in height or part thereof. Where a mezzanine floor or a gallery projects into the floor-to-ceiling height it shall be considered to form part of any such hypothetical floor.

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CITY COMMISSION OF DAR ES SALAAM

COMMENCEMENT NOTICE

(Rules 6 or the Township (Building) Rule

The City Engineer,
City Commission of Dar es Salaam,
DAR ES SALAAM

Dear Sir,

RE: FILE NO: .....
PLAN NO: .....

Building work at .....
.....
.....
as shown on the above-numbered plan be commenced on .....

Faithfully Yours,

.....
Owner, Agent, Architect or Builder.

Twenty-four notice is required before any building work is executed.

Date,	Weight in	Height in	Weight in	Height in
.....	Kg.	meters	Kg.	meters

CITY COMMISSION OF DAR ES SALAAM

GENERAL INSPECTION NOTICE

CATEGORY "B" (MULTY-STOREY)

The City Engineer

File No. TP. .....

Plan No. ..... Receipt No.....

Building permit No.....

the 1) Setting out

2) Foundation Excavation (Trenching)

- Strip Foundation
- Column footings

3) Building to Column footings

4) Reinforcements to column bases & ground beams: Including shuttering and starter bars.

5) Concreting

6) Block work to plinth - level

7) Concrete over -site-

8) Ground floor column

- Reinforcements
- Shuttering

9) Ground floor DPC and block work for superstructure

10) Shuttering for ..... floor slab & beams

11) Steel fixing for ..... floor slab & beams

12) Concreting for ..... floor slab and beams

13) Drains

14) External finishing

15) Is/are now ready for inspection (Delete as necessary)

Signature stamp (1) .....

CONTRACTOR

2.....

CONSULTING ENGINEER

FOR OFFICIAL USE ONLY

OBSERVATIONS/RECOMMENDATIONS:

.....

.....

.....

STAND NAME & SIGNATURE OF OFFICE

Including single stored flat roofed houses and Industrial structures

(1) Block work and staircases should be completed before approval of next stage

(2) Forty eight hours notice is required prior to any inspection.

CITY COMMISSION OF DAR ES SALAAM

COMPLETION NOTICE

THE CITY ENGINEER

PLAN NO: ..... FILE NO: .....

The whole of the work to:-

.....

is completed and the premises are ready for occupation.

Signed: .....

Owner. Agent. Architects or Builder

NOTE: Four days notice at least is required before the building can be occupied.

STATISTICS (BUILDING) REGULATIONS, 1961

(Made under section 14 of the Statistics Ordinance, 1961)

Under these Regulations the owner of a new building or of an extension or alteration to an old building is required to make a return on the form set out in the following schedule

SCHEDULE

DETAILS OF NEW BUILDINGS COMPLETED OR EXTENSIONS MADE

1. (*a*) New building ... ... ☐ [Mark with a (X) in the appropriate square]

   (*b*) Extension or alteration ... ... ☐

2. Name and Postal Address of owner.....

   .....

3. Situation of building completed or extended: TOWN .....

   STREET.....PLOT NO.....

4. Date of commencement of building... ... ... Month.....Year 19.....

5. Date of completion of building ... ... Month.....Year 19.....

6. Cost of Construction (*see* Notes)— Shs.

   (*a*) Estimated total cost of building or extension at time of application for proposed work ... _____

   (*b*) Cost at time of completion ... ... _____

7. Floor area of completed building (*see* Notes)— *Square feet*

   A. RESIDENTIAL (if flats, state number.....):

   (i) Total area (including garages, outhouses, etc., but *excluding* servants' quarters) ... ... _____

   (ii) Servants' quarters [do not include in (i)] ... ... _____

   TOTAL RESIDENTIAL AREA ... _____

   B. NON-RESIDENTIAL:

   (i) Offices ... ... _____

   (ii) Shops ... ... _____

   (iii) Godowns ... ... _____

   (iv) Factories or Workshops... ... ... _____

   (v) Other (please specify, e.g. church, school, hotel, etc.)..... _____

   TOTAL NON-RESIDENTIAL AREA ... _____

Date.....*19*.....

.....
Signature of owner or of person acting for owner

NOTES—1. COST: include all expenditure connected with the building such as the installation of electricity and water supply. But the expenditure on such work as the building of access roads and railway tracks should NOT be included, nor should the cost of land.

2. FLOOR AREA: include all ancillaries such as store-rooms, lavatories, garages, outhouses, i.e. square foot area.

3. DUAL-PURPOSE BUILDINGS: the floor area of buildings which are partly residential and partly non-residential should be divided accordingly. The area used for residential purposes should include private garages, servants' and caretakers' quarters. Hostels are classified as non-residential 17. B(v)]:

When completed this form should be forwarded to one of the undermentioned officers of the local authority within which the building is situated for onward transmission to Central Statistical Bureau. P.O. Box 796. Dar es Salaam. Each officer has been gazetted in the *Tanzania Gazette* as an authorized officer for the purposes of the Statistics Ordinance in relation to the collection of statistics under the Statistics (Building) Regulations, 1961:—

The Town Clerk, City of Dar es Salaam.

The Town Clerk, Municipality Council Tanga.

The Town Clerk, Arusha.

The Town Clerk, Mwanza.

The Town Clerk, Moshi.

The Town Clerk, Dodoma.

The Town Clerk, Tabora.

The Town Clerk, Mbeya.

The Town Clerk, Morogoro.

The Town Clerk, Lindi.

The Town Clerk, Iringa.

The Town Clerk, Bukoba.

The Town Clerk, Musoma.

The Town Clerk, Kigoma/Ujiji.

The Town Clerk, Mtwara/Mikindani.

Mwanza Municipal Council

MWANZA MUNICIPAL COUNCIL

REPORT ON PLANS SUBMITTED FORM APPROVAL

PLAN No. .....
PLOT No. .....
BLOCK No. .....
AREA: .....

SCRUTINY FEE PAID
SHS. .....
ERV: .....
DATE: .....

Name of Applicant: .....
Postal Address: .....
Description of proposed structure and uses: .....
.....

1. Comments by Urban Land Officer
.....
.....

---

2. Comments by Municipal Engineer:
.....
.....
.....

---

3. Comments by Urban Health Officer
.....
.....
.....

---

4. Comments by Urban Planner
.....
.....
.....

5. Committee Decision:
.....
.....
.....
.....

HALMASHAURI YA MANISPAA YA MWANZA

IDARA YA UHANDISI
S.L.P. 1333
MWANZA.

Kumb.Na..... TAREHE.....

Ndugu.....

.....

.....

YAH: UJENZI USIO HALALI ENEO LA

.....

Rejea somo hilo hapo juu.

Kutokana na ukaguzi uliofanywa na ofisi hii ya Uhandisi Manispaa imegundulika kuwa umejenga katika eneo lililotajwa hapo juu bila kibali chochote kwa maandishi kilichotolewa na Ofisi hii.

Kitendo hicho ni kinyume cha sheria na taratibu za ujenzi mjini na kuwepo katika kibanda hicho si halali. Unachotakiwa kufanya ni kuodnoa kibanda hicho na kuacha ardhi tupu na safi. Kwa hali hiyo unapewa muda wa siku.....tangu tarehe ya kupokea Notisi hii uwe umetimiza maagizo hayo na usipofanya hivyo Ofisi hii itachukua jukumu la kufanya kazi hiyo ikiwa ni pamoja na wewe kuilipia Manispaa gharama zote zitakazotumika kwenye shughuli hiyo.

Ni matarajio makubwa kwa Ofisi hii kuwa utatimiza maelekezo hayo bila kuchelewa.

MHANDISI WA MANISPAA
MWANZA

Nakala:- Mwansheria wa Manispaa
S.L.P. 1333
Mwanza

" Katibu Kata
Kata ya.....

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BUILDING PERMIT

(The Township Building Rules Cap.101)

Permission is hereby given to .....

.....

to erect a building as .....

on .....

in accordance with the approved building Plan (No. .....)

attached here and with all conditions imposed by the above rules.

Date: .....

.....

MUNICIPAL DIRECTOR
MWANZA

NB:

Your attention is invited to the Electricity Rules 1962, which require you to notify the Tanganyika Electric Supply Company Limited as well as the Electrical Engineer, General Post Office before commencing to errect a building should the electric wires in the street be accesseible from any certion of such building when erected on from the scuffolding required during its construction.

c.c. District Land Officer,
Mwanza

c.c. TANESCO,
Mwanza

National Urban Water Authority
(NUWA)

NATIONAL URBAN WATER AUTHORITY
APPLISATION FOR WATER CONNECTION:
(MAOMBI YA KUFUNGIWA BOMBA LA MAJI):

S/NO:.....

1. Name of applicant (in full).....
(Jina kamilifu la mwombaji)

2. Occupation:.....
(kazi ya mwombaji)

3. Post Office Addres:.....
(Anwani ya kupokea bill ya maji)

4. Residential Address in Details:.....
(Anwani ya nyumbani kikamilifu)

5. Telephone NO: Residential:.....
(Na ya Simu)

6. I . D. M.....
(Kitambulisho)

7. Premise Address Location House No:.....
Namba ya nyumba)
Plot No:.....
(Others).....
(mengineyo:.....

8. Type of property: .....
(Matumizi ya Jengo)

9. Nature of water use required
State clearly if not domestic: .....
(Maji yanaombwa kwa matumizi)
gani kama siyo ya nyumbani)

10. Name and address of plumber
Contractor to fix the .....
connection.
(Jina na Anwani ya Fundi au
Mjenzi atakayefunga bomba

11. Signature of Applicant:.....
(Sahihi ya Mwombaji)

12. Date of Application: .....
(Tarehe ya Maombi)

.....2/

BEST AVAILABLE COPY

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1. Applicant shall under take not to have work begun before the konsent of NUWA received.

2. (Mwombaji asiance kazi kabla ya kupata kibali toka NUWA)

2. The Applicant shall have work carried but in confance with the Urban Water reguration to the satisfactor for NUWA.

3. The work done shall be inspected by a NUWA inspector and if satisfactor certificate of in apaction shall be prepared and shall be dully signed by the inspector and the the applicant for retantion by NUWA.

4. This application is valid for the mention premedsecurity and subject to the Urban Water Supply Regulation and to the terms and condition and at the charge for the time being purposes for which reghired.

C: FOR AFFICIAL USE ONLY:

1. Application issuad by Name:.....
Signature:.....

2. Application Chacked and accepted by:.....
Date:.....

3. Authority for Survey and Estiration:.....
(sbm/DS) Date:.....

4. Fee: NO:.....

.....

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Department of Sewerage and Sanitation
Dar es Salaam City Council

DAR ES SALAAMU CITY COUNCIL

DEPARTMENT OF SEWERAGE AND SANITATION-DSSD

PUBLIC SEWERS CONNECTION ENQUIRY	DSSD/ SEW/737/

A

LOCATION: PLOT NO: _____ AREA: _____

STREET: _____

*RESIDENTIAL/~~COMMERCIAL~~ *EXISTING/PROPOSED

NAME OF THE APPLICANT: _____

DATE RECEIVED: _____ 19 ____ *AT: NYAMANYAMALA/CITY HALL/ MENGE/ MISUJU

RECEIVED BY: _____ POST: _____

B

SURVEY DETAILS: PERSONNEL: _____

1. DATE SURVEY: _____ 2. PLAN REF. USED: _____
3. SEWERAAVAILABLE: *FOUL/STORM/BOTH
4. SEWER REFERENCE: *MH REF: _____ TO _____
5. SEWER SIZE: _____ 6. MATERIAL: _____ 7. DEPTH _____
8. LENGTH OF CONNECTION: _____ 9. NO. MH'S REQUIRED: _____
10. MANHOLE TYPE *HEAVY/MEDIUM/LIGHT DUTY
11. CONNECTION TO EXISTING MANHOLE: _____ TYPE: _____ NO. REQU'D _____
12. HIGHWAY REINSTATEMENT: _____ MTS.

RECEIVED BY: _____ DATE..... 19.....

(for SEWERAGE ENGINEER)

DELETE WHERE NECESSARY

ESTIMATE DONE ON _____ 19 _____ TOBS: _____

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Tanzania Electric Supply Company
(TANESCO)

BEST AVAILABLE COPY

TANZANIA ELECTRIC SUPPLY COMPANY LIMITED

PRELIMINARY APPLICATION FORM FOR POWER SUPPLY
(For power requirement below 30kW)

FORM A

Name: _____

Address: _____

Plot No. _____ Telephone _____

Street: _____ Block No. _____

Name of Area: _____

Unsurveyed Area: _____

Zone: _____ No of 10 Cell Unit _____

Description of Premises: (Residential, Industrial, Commercial, Agricultural, etc.) _____

1. DESCRIPTION OF APPLIANCES/ EQUIPMENT

Type of appliance or equipment	Total load Number	KW
Lamps		
Electric iron		
Electric fan		
Deep freezer		
Refrigerator		
Electric kettle		
Vacuum cleaner		
Cooker		
Water heater		
Drier/Oven		
Other heating loads		
Window air conditioner		
Other air conditioner		
Washing machine		
Water pump		
Air Compressor		
Other motor loads		
Photocopying machine		
Electric typewriter		
Cyclostyling machine		
Other office equipment		
Radio/Music set		
Television/Video set		
Other appliance/equipment		

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2. IMPORTANT CONDITIONS:

a) The Company will undertake to give supply within four months.

b) Buildings under high voltage electric lines shall not be connected to the electricity supply.

c) The consumer will make available one copy of the building plan for drawing on it the electrical installation layout. The Company may decline to connect the power if a proper drawing is not submitted.

d) The Company shall only connect supply to electrical installations carried out by dully licensed wiremen under DIRECT SUPERVISION of dully licensed electrical contractor.

3. ELECTRICAL CONTRACTOR'S DETAILS

Name: _____ Contractor's License No. _____
Name of Company _____
Company's registration No. _____ Trading License No _____
_____ Address _____
_____
Signature _____ Date _____

4. CONFIRMATION OF DATA

I .....(Name)
confirm that the data given on this form is correct.

Signature: .....date: .....

5. FOR OFFICIAL USE ONLY

Date received _____
Receipt number for Application Form _____
_____

If description of premises is not adequate request the consumer to submit a map of the area with exact location shown.
Date map received _____
Name _____ Signature _____

(B) [illegible]
(for power requirement above 50kW)

Name: _____
Address: _____ Telephone _____

Location of Premisses Where Power is Required
Plot No. _____ Block No. _____
Street: _____
Name of Area: _____
Unsurveyed Area: _____
Zone: _____ No of 10 Cell Unit _____
Description of Premises: (Residential, Industrial, Commercial, Agricultural, etc.) _____

DESCRIPTION OF ELECTRICAL APPLIANCE

1. MOTIVE POWER:

Type of motor	Number	Type of starter	Total load

2 WELDING LOAD:

Type of welding equipment (Spot, butt or beam)	Number	No. of Phases	Total load KVA

3. HEATING PROCESS, RECTIFICATION, ELECTRO-CHEMICAL PROCESS:

Type of equipment	Average operating time per month (hrs)	kW	Total load

4. SUMMARY:

Nature of usage (kw).	Installed Capacity per month hrs	Operating time
Lighting		
Motive Power		
Heating process		
welding		
Lifts		
cooking		
Air conditioning		
Water heating		
Central heating		
Electrochemical process		
Other uses		

5. IMPORTANT CONDITIONS

The Company will undertake to give supply within four months. Buildings under high voltage lines shall not be connected to the supply.
The consumer will make available a copy of the building plan for drawing the electrical installation layout on it. The Company may decline to connect the supply were proper drawing is not submitted.
The Company shall only connect supply to electrical installations carried out by dully licensed Wireman under DIRECT SUPERVISION of dully licensed Electrical Contractor.

6. ELECTRICAL CONTRACTORS DETAILS:
Name _____ Contractor's License No. _____
Name of Company _____
Company's Registration No. _____ Trading License No. _____
Address _____
Name _____ Signature: _____

7. FOR OFFICIAL USE ONLY:
Date received _____
Receipt No. for Application Form _____

If description of premises is not adequate request the consumer to submit a map of the area wit exact location shown.
Date map received _____
Name _____ Signature _____

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TANZANIA ELECTRIC SUPPLY COMPANY LIMITED

PLEASE DO NOT FOLD THIS CARD

INSTALLATION COMPLETION CARD

TO TANESCO

CONTRACTOR _____

ADDRESS _____

_____

TELEPHONE _____

I certify that the installation detailed on this card has been inspected in accordance with cap. 123 supp 57 Subsidiary Legislation Rule 44, and that to the best of my knowledge and behalf the installation summarized in the drawings/schedules attached, complies with those regulations current at the date for the work

Electrical installation at _____

_____

Visual inspection _____

Method of Earthing _____ Earthing resistance _____ (ohms)

Insulation Resistance Test: Between Conductors _____ (ohms) Conductors to Earth _____ (ohms)

Earth loop fault impedance _____ (ohms)

The above installation will be ready for connection on _____ (date)

I recommend that this installation will be further inspected after an interval of not more than _____ years

Name of holder of Contractor's Licence _____

Licence No. _____ Signature _____ Date _____

Name of owner of installation _____

Address _____

Telephone _____ Signature _____ Date _____

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DETAILS OF INSTALLATION

Number of installation Points — Tungsten Lamps _____ Discharge Lamps _____

Number of socket outlets — 2Amps _____ 5 Amps _____ 15 Amps _____

Other socket outlets (Number/Amps) _____

Domestic Appliances KW

Cookers _____ Water heaters _____ Refrigerators _____

Washing Machines _____ Air conditioners _____

Deep freezers _____

TV/Video Sets _____

Others _____

Office equipment

Photocopiers Machine No. _____ Total KW _____

Type writers Machine No. _____ Total KW _____

Duplicators Machine No. _____ Total KW _____

Central A/C No. _____ Total KW _____

Others _____

Other appliances for General Industrial use

Motors No. _____ Total KW _____ and

Welding Machines No. _____ Total KW _____

Electrical Heaters No. _____ Total KW _____

Others (No/KW/KVA) _____

TOTAL LOAD _____ KW _____

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FOR OFFICIAL USE ONLY

All seals in position _____ (YES/NO) Service Line Works Order Number _____ Service Line Installed properly _____ (YES/NO) Voltage at Consumer Premises _____ Volts Name and Licence number of Contractor/Wireman Present during inspection _____

M A S - No. _____ Date _____ Meter No. Installed _____

Make _____ C T Ratio/Amps _____ Installation tested and approved by _____ (Name)

Designation _____

Signature _____ Date _____

Note:

Testing and Inspection will be carried out under supervision of:

1. Industrial Installations: Installation Supervisor/Superintendent/Mains Superintendent/Regional Manager
2. Other three phase installation: As in (1) but also installation Inspector/Area Manager
3. Single phase installations: As in (1) and (2) But also Installation Inspectors II

BEST AVAILABLE COPY

TANZANIA ELECTRIC SUPPLY COMPANY LIMITED
Head Office - P.O. Box 9024
DAR ES SALAAM

AGREEMENT CARD

ACCOUNT No. _____ METER No. _____

Name & Address	Mr/Mrs/Miss _____

LOCATION OF PREMISES

Plot No. _____ Block No. _____ Street _____ Name of area _____

Surveyed areas: Zone _____ No. of 10 cell unit in the zone _____

DESCRIPTION OF PREMISES: (Residential, Industrial, Commercial, Agriculture, etc.) _____

PARTICULARS OF APPARATUS FOR WHICH SUPPLY IS REQUIRED

No.	Name	KW/KVA	No.	Name	No.	Name	KW/KVA
	Lamps			Others			
	Cookers						
	Water Heaters					Motors	
	Refrigerators			Photo Copier		Welding Set	
	Deep Freezers			Type Writer		Heaters	
	Air Conditioners			Duplicator		Others	
	Vacuum Cleaners			Central A/C			
	TV/Video sets			Electronic Equipment			
	Electric Iron			Others			

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DEPOSIT FOR SUPPLY: The Company requires a deposit as security for any amount due or becoming due to the Company in respect of the power supply.
CUSTODY OF METER: The consumer is responsible for the custody for the meter and any other Company's equipment installed in his premises for the purpose of giving him supply. In particular the consumer's attention is drawn to the seals affixed to the meter.

TYPE OF CONNECTION _____ (new connection, change of tenancy, change of tariff, increase of consumption/extension to existing installation). New connection, change in tariff and increase in consumption/extension to existing installation; will require Installation Card with Installation Inspector's confirmation of capacity and safety of installation, and subsequent determination of tariff and deposit to be paid. Change of tenancy will require Installation Card if the installation is more than five years since last inspection.

ADDITION OR MODIFICATION OF INSTALLATION: Immediate notification in writing must be given to the Company if any addition or modification is made to the installation, or if power requirement exceeds the above specified maximum power.

THREE PHASE CONSUMERS: Three phase consumers must have their phase loads balanced otherwise they will be liable for disconnection.

POWER FACTOR: The power factor shall be 0.95 for lighting loads and 0.9 for other loads otherwise a surcharge will be applied on the normal tariff rates.

METHODS OF STARTING MOTORS: Consumers will be liable for disconnection if they do not comply with methods of starting their motors in accordance with the General Conditions of supply.

ELECTRICAL INSTALLATION: The electrical installation must be re-inspected and retested by a licenced and competent electrical constractor normally after 5 years. No addition or alterations, temporary or permanent shall be made to the existing installation without notifying TANESCO through the electrical contractor carrying out such work who will submit inspection certificate.

OWNER OF HOUSE:- Name: _____

Address: _____ Signature _____

Date: _____

AGREEMENT: I, the undersigned occupant of the above premises undertake with the Company to take a supply of electricity at the above premises in accordance with the Company's general conditions of supply for the purposes detailed on the back hereof and agree to pay for such supply at the Company's standard rates in force from time to time.

Signature: _____ Occupation: _____

ADDRESS TO WHICH ACCOUNTS ARE TO BE SENT (If different from above) _____

_____

GUARANTEE FROM OWNER OF THE HOUSES: (If applicable) I/We guarantee that our employee/tenant will close his electricity account before he vacates the above mentioned house.

Name: _____ Signature: _____
Official stamp:

FOR OFFICIAL USE ONLY: Deposit paid shs _____ Receipt No. _____ Date _____ Name of staff authorised to execute the power supply agreement _____

_____ Signature _____

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TANZANIA ELECTRIC SUPPLY COMPANY LIMITED

TO TANESCO

CONTRACTOR .....

ADDRESS .....

.....

.....

ADDRESS .....

.....

.....

DATE .....

TEL.: .....

INSPECTION CERTIFICATE

Inspection Certificate to be given by the contractor for carrying out an inspection and test of an installation or part of an installation.

I CERTIFY that the electrical installation at:.....

.....

has been inspected and tested in accordance with the Regulations for Electrical Installations and that the results are satisfactory in the respects mentioned below, except as indicated in the comments below.

I RECOMMEND that the installation be further inspected and tested after an interval of not more than..... Years. (The installation shall normally be inspected and tested after 5 years, 3 years for agricultural premises, one to three years for caravan installations, and 3 months for temporary or construction site installations).

Items Inspected or Tested:

Type of earthing arrangements: TN)

TT)

IT)

Type(s) of protective device:-

Overcurrent protective devices .....

.....

Residual current device(s).

.....

Prospective short circuit current at the origin ..... Amps

Earth fault loop impedance at the origin..... ohms

Continuity of ring final circuit conductors.....

Continuity of protective conductors and equipotential bonding

.....

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Earth electrode resistance .....ohms

Insulation resistance of the fixed installation ..... meqohms

---

Insulation resistance to earth of each item of equipment tested scparately

.....meqohms

Protection aqainst direct contact, by insulation (site built assemblies)

.....

.....

Protection against direct contact, by barriers or enclosures (either IP2X or IP4X)

.....

Resistance of non-conducting floors and walls, where relied upon for protection against indirect contact ..... kilohms

Polarity, and position of single-pole divices for protection and switching

.....

Earth fault loop impedance, for operation of devices relied upon for earth fault protection.....ohms.

Operation of residual current operated device for earth fault protection:
Operating time..... seconds.

Method of protection against indirect contract by coordination of protective devices for automatic disconnection, earthing arrangments and relevant impedances of circuits to ensure automatic disconnection. (During earth fault, the magnitude and duration of voltage between simultanceously accessible and extrancous conductive parts do not cause danger).

.....

.....

.....

.....

Protection against indirect contact by measures other than automatic disconnection

.....

.....

.....

Condition of flexible cables and cords, switches, plugs and socket outlets (Visual inspection).....

.....

.....3/.....

Sizes of live conductors and their methods of installation in relation to design currents of circuits and to the operating currents of overcurrent protective devices.

.....

.....

.....

.....

Equipment tested includes/does not include protable equipment.

Comments (if any) and departures from the IEE Regulations:

Signed..... Date .....

For and on behalf of .....

.....

Addres .....

.....

Tanzania Telecommunications Company Limited

TS 106 A

TANZANIA TELECOMMUNICATIONS COMPANY LTD

Customer's Application Reference Number .....

APPLICATION FOR PROVISION OF NEW/ADDITIONAL TELECOMMUNICATION SERVICES

Telephone Sales Office

.....

1. Applicant's Full Name(in BLOCK letters).....
.....
2. Postal Address: .....
3. Physical Address:
   (a) **of Residence:**
   Region and District ..... Area .....
   Street.....Plot No. House No.....
   (b) **of business/occupation area:**
   Region and District ..... Area ..... Street .....
   Name of Building, Office No.Floor No. or House No .....
4. Telephone Numbers (if existing) with renters name if different from applicant
.....
5. Prominent person (includes legal person) or public office in the neighbourhood.
.....
6. Category of Business (tick the appropriate)
   - Embassy, ( ) • UN and or International/Diplomatic Missions ( )
   - Airlines ( ) • Hotels ( ) • Residential ( )
   - Ministries and government Dep_rtments ( ) • Parastatal ( )
   - Other Business (Name it) ( ).....
7. Notification for subsequent change of any of the above
.....
8. Please, provide
   ---------- Exclusive/two party/multi party exchange lines
   ---------- Additional exchange lines, Auxillary exchange lines ----------
   ---------- Switchboard of ..... exchange lines (see note 3)
   ---------- Secretarial sets/Switching apparatus, Internal extensions ----------
   ---------- External extensions
   ---------- Tie lines
   ---------- Miscellaneous equipment .....

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At the following physical address stated in paragraph 3 (see note 1)

9. I hereby agree to issue (tick the appropriate)
   - Deposit of Tshs..... • Bank guarantee of Tshs.....
   - Insurance guarantee of Tshs..... • Prepayment of Tshs.....
   - Mortgage of.....

   being security to the Company in the event of my failure to pay the fees or rental or charges or all, for all the facilities obtained and service performed by the company in relation to the telephone.
10. I attach Diagrams/maps of the area to be provided with telephone services to this application.
11. I attach photographs of House/Building where telephone services will be provided tothis application.

Remarks: This space should be used to amplify any information, e.g. distant addresses of external extensions, types of miscellaneous equipment, etc., for which there is insufficient space in the foregoing.

Date..... Applicant's Signature:.....

NOTE 1.◆ ADDRESS should be given as fully as possible quoting the Name of Building; Room or Office No.; Floor No.; Plot, L/R or House No.; Name of Street or Road; and Name of Town or City.

NOTE 2.◆ ENTIRE INSTALLATION should be considered as the complete installation consisting of:

(a) One or more telephones directly connected to an exchange line.

(b) Switchboard installation with all the internal extensions and the switchboard end of external extensions, exchange lines, tie lines etc.

(c) Every item of communications equipment if entire office moving to new accommodation.

NOTE 3.◆ SWITCHBOARDS - It is necessary to provide a power supply for some switchboards. Please, check the position with your Telephone Sales Office.

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Tanzania Posts and Telecommunications Corporation

APPLICATION FOR A PRIVATE POST OFFICE BOX

Name of applicant.....
(*Surname in case of individuals*)

Other Names or Titles .....

Present Postal Address .....

.....

Telephone No. .....

The Head Postmaster*/Postmaster

_____

I wish to apply for rental of a private letter box at .....Post Office.
If a vacant private box is not available I shall be pleased to be placed on a waiting list.

Date.....

.....
Signature of Applicant

Notes: 1. Rental Fee: Shs. 40/- per annum
Deposit on two keys supplied to renters when the box is let - Shs. 15/-. This is refundable if the two keys are returned in good order when the box is given up.

2. Every renter is supplied with one free copy of the Post Office Box Directory. Renter's names are inserted in the Directory once free of charge. Additional names and entries may be inserted upon payment of Shs. 10/- per entry while entries may also be printed in heavy type upon payment of Shs. 40/- per entry on each occasion that the Directory is published. Requests for or details of extra or heavy type entries etc. required should be advised separately to the Head Postmaster*/Postmaster. In the absence of any such requests, a renter's name, as shown above, will appear in the Directory once in ordinary type.

3. Information on conditions of rental is contained in the Post Office Box Directory or Post Office Guide, Volume 1, both of which are available at any Post Office for reference or for sale (price Shs. 3/- for Directory or Shs. 2/- per volume of the Post Office Guide).

**Delete whichever is inapplicable.*

FOR OFFICIAL USE ONLY

Allocated P.O. Box No.....

Receipt No. Issued.....Date.....

Deposit on keys receipt No.....Date.....

.....
(Initials)

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Waiting list No. .....

Date of application.....

Call Notice sent on .....

.....
(Initials)

N.B. 1. This application should be retained at the office where the applicant intends to rent a box.

2. This application form must be withdrawn from the waiting list immediately the box has been allocated to the applicant.

When a box has been allocated to the applicant use the space below for minutes advising the various sections of the office to amend their box records accordingly.

Operational Requirements

Ministry of Labor

Factories Inspectorate

THE FACTORIES (BUILDING OPERATIONS AND WORKS OF ENGINEERING CONSTRUCTION) RULES,1985

NOTICE OF BUILDING OPERATIONS OR WORKS OF ENGINEERING CONSTRUCTION

To be sent to the Factories Inspectorate, Labour Office.

1. Name of the contractor and his Postal address .....
.....
.....

2. Name of client and his Postal address .....
.....
.....

3. Name of consultant and his Postal address .....
.....
.....

4. Name of architect and his Postal address .....
.....
.....

5. Name of Quantity Surveyors and his postal address.....
.....
.....

6. State whether main Contractor or Sub-Contractor.....
.....
If Sub-Contractor give the name of main Contractor.....
.....
.....

7. State the trade of the person, firm or company.....
.....

8. Address of the registered office (in case of business).
.....
.....

9. Address and location where operations or works are carried on.....
.....

10. Address to which communications should be made.....
.....
.....

11. Telephone number (if any on the site) .....

12. Name of District, City or Municipal or Town Council where the site area is located .....
.....

13. Number of workers expected to be employed at the site including working proprietors/partners.....

	Permanent	Casual	Partner
Men			
Women			
Total			

14. Appropriate date of commencement of work .....

15. Probable duration of work.....
.....

16. Are mechanical power being or to be used? Yes or No
If Yes what is its nature (eg. electric, steam, gas, or diesel).....

17. Are scaffolds to be used? If so, name the material to be used and the type of scaffolds:-.....
.....
.....

18. Are cranes to be used? If so, state:-
(a) The make.....
(b) The type and identification No.....
.....
(c) The date of manufacture.....
(d) The safe working load.....
(e) The date last examined.....
(f) Any other description.....

19. Are hoists to be used? If so, state:-.
(a) The make.....
(b) The type and identification No .....
(c) The date and manufacture.....
(d) The safe working load.....
(e) The date last examined.....
(f) Any other description.....

20 Are air receivers to be used? If so, state:-
(a)The make .....
(b) The type and identification No .....
(c) The date and manufacture.....
(d) The safe working pressure.....

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(e) The date last tested.....

(f) Any other description.....

21. The client building permit No. .....date issued.....

at.....(by appropriate authority).

22. Nature of operations or works carried on:-

(a) Building operations (tick items which apply)

Construction( )		Industrial building ( )
Maintenance ( )	of	Commercial or public building( )
Demolition ( )		Dwelling over 3 storey ( )
State any other.....		

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

.....

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

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

Where Mr/Mrs /Miss.....

whose qualification and occupation are as follows..

.....

has been appointed as the safety supervisor/officer with effect from.....(date). The person has been found competent to carry out the duties as required by rule 6 of the said Rules.

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Signature. . . . . .Company stamp.....

NOTE

* Any person undertaking any building operations or works of engineering construction to which the Rules apply is required by the Rules, not later than seven days after the beginning of any such operations or works, to serve on the Inspector for the area a written notice giving particulars specified in rule 5(1) unless:-

(a) Their operations or works which the person undertaking them has reasonable grounds for believing that it will be completed within six weeks, or

(b) Notice has already been given to the Inspector of building operations or works of engineering construction already in progress at the same place. This form should be filled up and sent to the Factories Inspectorate-Labour office in which the operations or works are carried on.

THE UNITED REPUBLIC OF TANZANIA

LDF. 103

THE FACTORIES ORDINANCE, 1950

FOR OFFICIAL USE

Registration No.....

File .....

S.B. Register .....

C. Index.....

Section 9 of the Factories Ordinance, 1950, requires that, before any person occupies or uses as a factory any premises which were not occupied or used by him at the commencement of the Ordinance he shall apply for the registration of such premises by sending to the Chief Inspector of Factories a written notice containing the particulars set out in the First Schedule to the Ordinance. This form may be used for the purpose. When completed, it should be sent to the Chief Inspector of Factories, c/o the Labour Officer .....

.....

APPLICATION FOR REGISTRATION OF A NEW FACTORY

I HEREBY APPLY for the registration of the premises of which particulars are given below, which premises I intend to occupy as a factory.

1. Name of intending occupier. .....

(In the case of a firm which is not a registered company the names of each partner should be entered.).....

.....

2. (a) Situation of factory.....

(Give street and/or plot number, followed by name of municipality, township, district, etc).....

(b) Postal address of Factory .....

(c) Registered Office (if any) .....

3. Nature of the work to be carried on .....

4. Is mechanical power to be used? If so, state its nature (e.g.electric, steam gas or oil).....

5. Are steam boilers to be used? If so give the following particulars in respect of each such boiler:—

(a) type, description and distinctive number;

(b) country and year of manufacture;

(c) date of the last through examination and name of the person by whom the examination was made;

(d) maximum permissible working pressure in pounds per square inch.

6. (a) Number of persons to be employed in the factory African..... Asian .....

European..... Other.....

Total .....

(b) Are persons to be employed in shift? If so, state the maximum number to be employed at any one time.....

.....

7. Have the premises previously been used as a factory? If so, state name of previous occupier .....

G P Dsm 15270/8-88/30m/4up

Date.....*19*.....

.....

Signature of Intending Occupier

Notes:—It is an offence for any person to occupy or use as a factory any premises which were not so occupied or used by him at the commencement of the Ordinance without there having been issued to him a certificate of registration in respect of such premises. Where the Chief Inspector of Factories refuses to issue a certificate of registration, he must, if so required by the applicant, state in writing the grounds of such refusal, Appeal against the Chief Inspector's refusal to register is provided for under section 12 of the Ordinance.

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National Insurance Corporation

NATIONAL INSURANCE CORPORATION OF TANZANIA LIMITED

WORKMEN'S COMPENSATION TARIFF PROPOSAL FORM

Cover : Indemnity against employers' liability at law to pay compensation in respect of bodily injury by accident or disease to their employees including liability under the Workmen's Compensation law (s) in respect of employees within the scope of such law (s).
The indemnity under the Corporation's standard form of Policy will not apply in respect of judgements which are not in the first instance delivered by or obtained from a Court of competent jurisdiction in the Geographical Area covered by the Policy.

Proposer's name in full .....

Business address .....

Business .....

Particulars of work .....

Will any work be undertaken in other countries ? .....

If so please provide details .....

Period of Insurance From ..... To .....

SCHEDULE A

All persons within the scope of the Workmen's Compensation law (s) whom the employer desire to secure benefits according to the Act.

Description of Employees	Estimated No. of Employees	Salary Shs. per annum	Food, Fuel, House Quarters and other Considerations (per annum)	Total Shs.	For Official Use Only		
					Rate per Mille	Premium	Classification number

The total amount of wages, salaries and other earnings paid by me/us to the above mentioned employees during the past twelve months was Shs. .....
.....

Do you wish to insure your liability under the Workmen's Compensation law (s) to the workmen of sub-contractors ? .....
If so PLEASE STATE :-

Name of Contractor	Nature of work sublet	If contract for labour and materials state estimated amount of Contract	In cases for which the contract is for labour only state amount of Contract
.....	.....	.....	.....

GM/8026 - 80 (23,000 Forms)

TOTAL :

SCHEDULES B

All Employees who are workmen whom the Employer desire to secure benefits by waving the limits of the Act or Employees who are not workmen.

Description of Employees	Estimated No. of Employees	Salary Shs. (per annum)	Food, Fuel, House Quarters and other Considerations (per annum)	Total Shs.	For Official Use Only		
					Rate per Mille	Premium	Classification number
The total amount of wages, salaries and other earnings paid by me/us to the above mentioned employees during the past twelve months was Shs.				TOTAL PREMIUM			

1. Does the SCHEDULE A above include :
   (a) All persons in your service ? and (a)
   (b) All your Sub-Contractors ? (b)

2. If the Insurance is to extend to employees not within the scope of the workmen's Compensation law (s) (See Schedules B and C) do the Schedules include all such persons in your service ?

3. Do your premises come within the meaning of any Law or Regulation governing the conduct or maintenance of such premises ?
   (a) If so, name such Law or Regulation ..... (a)
   (b) Have you carried out all the obligations imposed on you by such Law and/or Regulations ? ..... (b)

4. (a) Have you any circular saws or other machinery driven by steam, gas,water, electricity or other mechanical power ? If so, give full particulars (a)
   (b) Are your machinery, plant and ways properly fenced and guarded and otherwise in good order and condition ? (b)

WORKMEN'S COMPENSATION TARIFF PROPOSAL FORM (Cont'd)

5. What Boilers have you ? .....

6. State what acid, gases, chemicals or explosives will be used and to what extent .....

7. State hereunder amount of wages paid and give particulars of number of accidents to your employees incidental to their occupation during the past three years :-

Year	WAGES	FATAL		Permanent Disablement		Temporary Disablement Only	
		Number	Compensation Paid to date	Number	Compensation Paid to date	Number	Compensation Paid to date
19							
19							
19 .							
		Claims still unsettled		Claims still unsettled		Claims still unsettled	
		Number	Estimated further cost	Number	Estimated further cost	Number	Estimated further cost

8. a) Are you at present insured, or have you ever proposed for an insurance in respect of your liability to your Employees ? (a) If so please State name of Insurers

b) Has any such proposal or Renewal ever been declined or withdrawn ? (b)

c) Has an increased rate been required ? (c)

9. Please state period of insurance required From to

I/We, the undersigned, desire to effect an insurance as above stated in terms of the Policy to be issued by the Company. I/We agree to keep a proper Wages Record and to renderat the end of each period of insurance a statement in the form require by the Company of all wages actually paid and to pay premium on any wages paid in excess of the amount estimated above. I/We hereby declare that all the above statements and particulars which I/We have read over and checked are true, that I/We have not suppressed, mis-represented or mis-stated any material fact thet I/We have fairly estimated my/our total wages, salaries and other earnings and I/We agree that this declaration shall be the basis of the contract between me/us and the Company.

Date ..... 19 ..... Signature of Proposer .....

WORKMEN'S COMPENSATION

Employers may be legally liable to pay compensation:

(a) Under the Workmen's Compensation Ordinances, applicable to the respective East African Republics or

(b) At Common Law,

In respect of the claims resulting from accidents sustained and for certained scheduled occupational diseases Contracted by Employees arising out of and in the course of employment.

The Ordinance provide for compensation to be payable in the event of Death, Permanent total or partial incapacity and for temporary incapacity,and may involve the Employer in substantial payments.

The exact liabilities are set out in the respective Ordinances which apply generally to all employees if engaged by way of manual labour and to non manual employees whose earnings do not exceed the figure stated in the Ordinances.

The Corporation Issues Policies to Employers Indemnifying them against their liability to their workmen:–

A. Under the East Africa Workmen's Compensation Ordinances.

(a) The Uganda Workmen's Compensation Ordinance No. 15 of 1949.

(b) The Kenya Workmen's Compensation Ordinance No. 72 of 1948.

(c) The Tanganyika Workmen's Compensation Ordinance No. 43 of 1948.

And in respect of common Law claims if an injured workman should institute legal proceedings independently of the Ordinances.

If this indemnity is required Schedule A of the Proposal Form overleaf should be completed in respect of all such Employees.

B. In the case of Employees not within the scope of the Ordinances the Benifits detailed in A above may be secured as though they were Workmen as defined in the Ordinances.

If this indemnity is required Schedule B of the Proposal Form overleaf should be completed in respect of all such Employees.

C. If indemnity is required for Legal Liability for Employees not coming within the scope of the Ordinances, the Corporation is able to offer cover at specially reduced premiums.

If this is required Schedule C of the Proposal Form overleaf should be completed.

Provision may be made in certain circumstances for cover in excess of the Ordinance Liabilities. Details will be provided on application

QUOTATIONS GIVEN IMMEDIATELY AND WITHOUT OBLIGATION UPON RECEIPT OF PARTICULARS AS SET OUT IN THE PROPOSAL OVERLEAF

The General Particulars given in this proposal Form are subject to the terms of the Policy issued by the Corporation

WORKMEN'S COMPENSATION INSURANCE

NATIONAL INSURANCE CORPORATION OF TANZANIA LIMITED

(INCORPORATED IN TANZANIA)

P.O. Box 9264 DAR ES SALAAM

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National Provident Fund

THE UNITED REPUBLIC OF TANZANIA

REVISED NPF 1

RETURN BY AN EMPLOYER OF PERSONS IN HIS EMPLOYMENT

The National Provident Fund Act (1964)

IMPORTANT : *This form must be submitted to THE NATIONAL PROVIDENT FUND P.O. Box 1322, DAR ES SALAAM, by the employer within thirty days of his first becoming subject to the above - named Act. Please read notes in the left margin and fill in CAPITAL LETTERS.*

FOR OFFICIAL USE ONLY

Region Code

District Code

Employer Number

NOTES

Full name(s) of the business as registered

1. Registered Name(s) of Employer

Address through which correspondence to employer or employee can be directed

2 Postal Box Number

Post Office Town

Quote reference number and date of issue

3. Business Registration Certificate Reference Number

Date of Issue

State in detail the type of business done

4. Nature of Business

Industrial Code

The actual place of business not necessarily Head Office

5. Place where business is carried on

Sector Code

See relevant Minister's order

6. Date from which liable to pay contribution

Liability Date

M M Y Y

Total employees in all premises and branches

7. Total Number of Persons Employed

See Second Schedule of the Act

8. Total Number of persons who may be exempted

State separately number of employees in each of the premises or branches

9. Number of Employees at other Premises or Branches in Tanzania

Premises/Branch	Postal Address	No. of Employees

10 State whether wages are paid centrally or in branches

Date Received

Checked by

Remarks

Keyed by

Date

Certification to be made by the employer

I certify that the foregoing information is correct

Name ..... Signature .....

Date ..... Designation .....

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JAMHURI YA MUUNGANO WA TANZANIA
THE UNITED REPUBLIC OF TANZANIA

N.P.F. 15.

KUMBUKUMBU YA MCHANGO WA AKIBA YA WAFANYAKAZI
NATIONAL PROVIDENT FUND CONTRIBUTION RECORD

Jina la Mwajiri _____
Employer's Name

Anwani _____
Address

_____

_____

Nambari ya Mwajiri _____
Registration No.

1. Itumiwe kwa Wanachama waliokwisha andikishwa na mchango wa asilimia 20 uonyeshwe
   To be used on for members with Registration Numbers and full Statutory Contribution of 20 per cent to be shown.
2. Jumla ya kila ukurasa ionyeshwe pekee
   Each page total to be shown separate.
3. Jumla ya hesabu ya-kila ukurasa ionyeshwe ukurasa wa mwisho.
   Summary of all page totals to be shown on last page.

Michango ya wanachama kwa mwezi wa [ ] Mwaka *Year* [ ] Ukurasa *Page No.* [ ]
Statutory Contribution for the Month of

Serial No.	Jina la Mwanachama *Member's Name*	Mshahara (kwa Shilingi kamili) *Wage (Complete Shillings)*	Nambari ya Akiba ya Mwanachama *Member's N.P.F. Number*	Michango ya Wanachama *Statutory Contribution* Shs.	Cts.	Maelezo yo yote *Remarks*
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	JUMLA YA KILA UKURASA TOTAL OF EACH PAGE					

FORM/NPF 16 (A)
(Revised)

JAMHURI YA MUUNGANO WA TANZANIA

AKIBA YA TAIFA YA WAFANYAKAZI

NATIONAL PROVIDENT FUND

SHAHADA YA MICHANGO YA WANACHAMA

CERTIFICATE OF CONTRIBUTION

FOMU HII NI LAZIMA IAMBATANE NA FOMU NPF 15/15A ZILIZOJAZWA KIKAMILIFU
THIS FORM MUST BE ACCOMPANIED BY COMPLETED FORM NPF 15/15A

MWEZI WA MICHANGO
MONTH(S) OF CONTRIBUTION _____

JINA LA MWAJIRI
EMPLOYER'S NAME _____

ANWANI
ADDRESS _____

JINA LA WILAYA / NAME OF THE DISTRICT _____

NAMBARI YA MWAJIRI *EMPLOYER'S REG. No.* [ ][ ][ ][ ][ ][ ] NAMBARI YA WILAYA *DISTRICT No.* [ ]

	Idadi ya Wanachama *Total Membership* Jumla za NPF 15/15A *Total of NPF 15/15A*	Jumla ya Mishahara Jumla za NPF 15/15A *Total Wages as per all NPF 15/15A Provided*	Michango inayostahili *Contributions Due* Shs.	Cts.
1.	Statutory			
2.	Supplementary			
3.	Voluntary			

Kumbukumbu ya Malipo yaliyotolewa
Reference of the payment made

Nambari ya Hundi/Hawala *Cheque/MO/PO No.*	Tarehe ya Hundi/Hawala *Date of Cheque/MO/PO*	Kiasi *Amount*	Tawi la Benki/Posta *Bank/Post Office Branch*

Mimi/sisi ninathibitisha/tunathibitisha kuwa maelezo ya hapo juu ni kweli na sahihi
I/We hereby certify that the above details are true and correct.

Tarehe *Date* _____ Sahihi ya Mwajiri *Employer's Signature* _____

NAFASI HII NI KWA AJILI YA OFISI YA NPF
FOR USE BY THE NATIONAL PROVIDENT FUND ONLY

Receipt Examination unit	*Penalty Notice*		*Cashier*
Posted on page No. _____	*Number*	*Amount* Shs. / Cts.	*Action By* _____
Accounts Clerk _____	*Fund Accountant* _____		

1. Statutory:- Nafasi iliyowekwa ni kwa ajili ya Michango ya lazima yaani 20%
This portion is for Statutory Contributions paid at the rate 20%

2. Supplementary:- Nafasi ni kwa ajili ya Michango ya ziada (Supplementary) kufuatia kiwango, kilichokubaliwa.
This portion is for Supplementary Contributions paid.

Nambari ya stakabadhi na tarehe
Receipt Number and Date

3. Voluntary:- Nafasi hii ni kwa ajili ya Michango ya hiari kwa kufuatia kiwango kilichokubaliwa.
This portion is for Voluntary Contributions paid.

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JAMHURI YA MUUNGANO WA TANZANIA
THE UNITED REPUBLIC OF TANZANIA

Form NPF. 16B (Revised)

AKIBA YA TAIFA YA WAFANYAKAZI
NATIONAL PROVIDENT FUND

SHAHADA YA MICHANGO MAALUM NA MALIPO MENGINE KWA NPF
CERTIFICATE OF SPECIAL CONTRIBUTIONS AND OTHER PAYMENTS TO NPF

MWEZI WA MICHANGO
MONTH (S) OF CONTRIBUTION _____

JINA LA MWAJIRI
EMPLOYER'S NAME _____

ANUANI
ADDRESS _____

NAMBARI YA MWAJIRI
EMPLOYER'S REG. NO. | | | | | | |

NAMBARI YA WILAYA
DISTRICT NO. | |

Aina ya Malipo *Type of Payment*	Idadi ya Wafanyakazi wa muda - *Total Number of Temporary Employees*	Jumla ya Mishahara *Total Payment*	Kiasi cha Malipo *Amount Due* Shs.	Cts.
Michango Maalum *Kuhusu Wafanyakazi wa Muda* **Special Contribution** *in respect of Temporary employees*				

Malipo Mengine *Other Payment*	Nambari ya Kumbukumbu ya malipo *Reference of the Payment made*	Kiasi cha Malipo Shs.	Cts.
Adhabu *(Penalty (ies)*			
Ada ya Nakala ya Kadi *Fee for Duplicate Card*			

Kumbukumbu ya malipo yaliyotolewa
Reference of the Payment made

Nambari ya Hundi/Hawala *Cheque/M.O./P.O. No.*	Tarehe ya Hundi/Hawala *Date of Cheque/M.O./P.O.*	Kiasi *Amount*	Tawi la Benki/Posta *Bank/Post Off. Branch*

Mimi/Sisi, ninathibitisha/tunathibitisha kuwa maelezo ya hapo juu ni kweli na sahihi
I/We hereby certify that the above details are true and correct

Tarehe
Date _____

Sahihi ya Mwajiri
Signature of Employer _____

NAFASI HII NI KWA AJILI YA OFISI YA NPF
FOR USE BY THE NATIONAL PROVIDENT FUND ONLY

Receipt Examination Unit	*Penalty Notice*		*Cashier*
Posted on page No. _____	*Number*	*Amount* Shs. / Cts.	***Action by*** _____
Accounts Clerk	***Accountant Fund*** _____		

Nambari ya Stakabadhi na tarehe
Receipt Number and Date

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EMPLOYEE No.		UNITED REPUBLIC OF TANZANIA NATIONAL PROVIDENT FUND	FOR OFFICIAL USE ONLY
DATE CONTRIBUTION COMMENCE D / M / Y		**MEMBER'S RECORD**	NPF OFFICE CODE
SURNAME:			REG.No.
OTHER NAMES:			THUMB PRINT
DATE OF BIRTH	SEX: MALE/FEMALE	MONTHLY WAGE	
FATHER'S NAME		SHS.	
MOTHER'S NAME		JOB/CHECK NUMBER	
MEMBER'S TRIBE AND NATIONALITY			
EMPLOYER'S OFFICIAL STAMP/ADDRESS		MEMBER'S SIGNATURE	
DATE			NPF 3

Import Process

TANZANIA REVENUE AUTHORITY

CUSTOMS DEPARTMENT A № 022053 **IMPORT ENTRY**

1. Importer (Name, address)	2. Invoice No. date	3. Import Entry No.
	4. Import Licence No.	5. Agent's Reg. No.
	6. Type of clearance	7. BL/WB/CN No.
8. Supplier (Name, address)	☐ Home use	9. Customs rotation No.
	☐ Provisional	10. Ref. for duty/sales tax exemption
	☐ Warehousing	
	☐ Ex-warehouse for home use	
11. Agent/Declarant (Name, address)	12. Country whence consigned	13. Warehouse No.
	14. Country of origin	15. Place of warehouse
	16. Warehousing/Provisional Entry No.	date

17. Mode of transport ☐ Sea ☐ Rail ☐ Road ☐ Air ☐ Post	18. Date of report	19. Entry received by customs (stamp) Date Proper Officer	20. Documents checked Date Proper Officer	21. Bond given/ Deposit collected Date Proper Officer
22. Ship/Vehicle/Aircraft/Train Nationality	23. Port of loading			
	24. Place of importation			

25. Shipping marks/Container No.	26. Number and kind of packages; Good description	27. Statistical No.	28. CIF value (state currency)
29. Total number of packages in words	in figures	30. Exchange rate	

31. Specification of goods	32. Net quantity (state units)	33. Tariff heading	34. Dutiable value	35. Duty rate	36. Duty amount

37. Taxable value	38. Tax rate	39. Sales tax amount	40. Total duty payable
			41. Received total duty and sales tax amount as per Receipt No. in cash/by cheque No..... Date Cashier
			42. Total duty and sales tax payable TZS
43. Total sales tax payable			44. I/We declare that the above particulars are true and correct
45. By whom warehoused		date	Name of authorised signatory Telephone No. Authorised signature Date

NPC—KIUTA NPC-CPD

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NATIONAL SHIPPING AGENCIES CO. LTD.

№ 42679

STANDARD SHIPPING ORDER

1. Exporter (Name, address)	2. Exporter's/Agent's Ref. No.	3. Customs Entry No. date
	4. CFB Application No. No._____Date_____	5. THA serial No.
	6. NASACO Shipping Order No.	7. CD3 No. date
8. Consignee (Name, address)	9. Declarant, (if other than exporter (Name, Address).	
	10. Name of shipping line	
11 Notify address	12. ETA	13. ETD
	14 Country whence consigned*	15. Country of destination
16. Receiving date* / 17. Shed/Container base*	18. Shipper's remarks	
19. Pre-carriage by* / 20. Place of receipt*		
21. Nominated vessel / 22. Port of loading		27A Weight code / 28A Measurement
23. Port of discharge / 24. Place of delivery	21A Ship's code / 26A Commodity code	22A Port code / 23A Port code

25. Shipping marks; Container No.	26. Number and kind of packages; Goods description,	27. Gross weight kg	28. Cube m³

29. For THA endorsement of goods loaded Total loaded on board / Short shipped / Shut out Date / Signature	30. For CUSTOMS Endorsement Date	31. FOB value in TZS
	33. For CFB use Applicable freight rate. Date / Signature	32. For payment of THA charges and Wharfage Handling Storage TOTAL Receipt No. Date / Signature
34. Received in apparent good order and condition Date / Chief Officer		35. Please debit our account with charges payable. Account No. Date / Signature
	36. Freight payable at	37. I/We hereby declare that the above particulars are true and correct.
38. For NASACO use Date / Signature	39. Number of Bills of Lading Originals Copies	Name of authorised signatory / Tel. No. Signature_____ Date

*Applicable for transit cargo.

ORIGINAL

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TANZANIA HARBOURS AUTHORITY COMBINED CUSTOMS TRANSIT BILL OF ENTRY AND DECLARATION AND DISPOSAL ORDER

Consignor (Name & Address)	SERIAL NO. 66680	CCTBE & D & DO NO
	Agent No.	Account No.
	Ship No.	Acceptance Date
Consignee (Name & Address)	FOR CUSTOMS USE Received (Stamp)	Reg. No. Released (Stamp) ..... Proper Officer
Agent (Name & Address)	Bond No. Amount	Rent

Mode of Transport ☐ Sea ☐ Rail ☐ Road	Nationality	Break bulk date	Discharge date	
Ship / Train / Vehicle	Port of Loading	Value cif in figures	Duty rate	Sales tax rate
Waybill / B / L No	Date of Reporting	Value cif in words		
Discharge / Transhipment place	Place of delivery			

Shipping marks, Container No.	No; and kind of packages; goods description	Tariff No.	Quantity Gross weight kg.	Cube
17 OCT 1996			Net kg.	

	HEAVY LIFTS	CHARGES
Weight on Test	1	Wharfage
Cube on Test	2	Handling
Certificate No.	3	Heavy Lift
Checker's signature	4	Ten day cargo
Disposal instruction ☐ Rail ☐ Road ☐ Transhipment	Tonnage	Storage: days/charge
THA Cashier Received TZS .... CASH/CHEQUE NO. (Stamp date/Signature)		Late documentation TOTAL USD Total charges TZS: Exchange rate

Port acceptance Stamp	Port release stamp	I/We declare that the above particulars are true and correct. ..... Date Name of authorized signatory Authorized signature

UNCTAD/RAF 77/017

DATA FOR CUSTOMS VERIFICATION OF GOODS TRANSFERRED TO EXAMINATION POINT

PARTICULARS	DATE	TIME	SIGNATURE
Document presented at shed			
Document transferred*			
Goods ready for examination			
Merchant attended and goods examined*			

* Reason for delay, if any, to be stated

DELIVERY DETAILS

Marks and Nos	Description	Ready for Delivery		Signature of delivery clerk	Delivered		Gate Pass No.	Received in good order
		Quantity	Date		Quantity	Date		

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583725

Tanzania Harbours Authority

S No.

DECLARATION AND DISPOSAL ORDER

D & DO NO.

Importers Agents | Ref. No. | D/O No.

ACCOUNT NUMBER:

Place of Destination

DESTINATION CODE

Shipper

PORT CODE

Original : Green
Duplicate : Yellow
Triplicate : Pink
Quadruple : Orange
Quintuple : Blue
Sextuple : White

Delivery to the order of:

DISCHARGE DATE

SHIP: | PORT OF LOADING | PORT OF DISCHARGE

SHIP'S NUMBER

B/L No. | MANIFEST PAGE | POSTED DATE OF ARRIVAL | BREAK BULK DATE | P. H.

ACCEPTANCE DATE

COMM. CODE	MARKS	NUMBER	TYPE OF PACKAGES	DESCRIPTION	WEIGHT	MEASURE MENT

17 OCT 1996

Name and Signature of Importer/Agent

Customs ..... Entry No. ..... Date .....

Customs ..... Entry No. ..... Date .....

C.I.F. VALUE

Shs. .....

In words .....

.....

.....

.....

CHARGES

Wharfage

Handling

Heavy Lifts

Ten Day Cargo

Late Doc (..... Days)

Storage (..... Days)

C.W.H. Handling

Total Charges

Tonnage

CODE	Disposal Instructions:	
	RAIL Local/Up-country	☐
	ROAD/AIR/LOCAL DELIVERY	☐
	TRANSHIPMENT	☐

Weight on test .....

Measurement on test .....

Certificate No. .....

.....

Checker

HEAVY LIFTS

1	
2	
3	
4	

Port Release Stamp | Customs Stamp | Port Acceptance Stamp

Note: Bold lines Signify space for OFFICIAL USE ONLY.

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DATA FOR CUSTOMS VERIFICATION OF GOODS

TRANSFERRED TO EXAMINATION POINT

PARTICULARS	DATE	TIME	SIGNATURE
Documents Presented at Shed			
Documents Transferred*			
Goods Ready for Examination			
Merchant Attended and Goods Examined*			

*Reasons for delay if any to be stated

DELIVERY DETAILS

Marks and Nos.	Description	Cargo Landed		Sig. of delivery Clerk	Delivered		Gate Pass No.	Rent Receipt Numbers	Received in good order
		Quantity	Date		Qty.	Date			

Form CBO/002

TANZANIA CENTRAL FREIGHT BUREAU

IMPORT CARGO BOOKING APPLICATION

TO: TANZANIA CENTRAL FREIGHT BUREAU P. O. BOX 3093, DAR ES SALAAM	FROM:
CFB Reference Number:	Classification 3 2 1

Order/Indent No. _____ Date _____

We attach a copy of the profoma invoice for the above order indicating full details of Supplier and the cargo, together with instructions to supplier to co-ordinate with the CFB agents at the port of shipment.

Please arrange shipment on our behalf on the understanding that we accept full responsibility for payment of any freight and other associated charges incurred.

The details are summarised below:

Description of Goods	Weight/Volume	Port of Shipment	
		Port of Destination	
Import Declaration	Expiry Date of I/D	L/C No.	Expiry Date of L/C
Name and Address of Supplier		Required Shipment Date.	
		Remarks	
Shipping Marks:			

Authorised Signatory

Name of Contact Person _____

Date _____

Telephone No. _____

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Export Process

FORM CD 3

Serial No: 84886

EXPORTS FROM THE UNITED REPUBLIC OF TANZANIA

Declaration & undertaking to the Bank of Tanzania under section 23 of the Exchange Control Ordinance.

Authorized Dealer No:	
ExporterRegistration No:	

N.B Please read carefully the notes on page 6.

1.Exporter's Name and Address:

2.Invoice No:
dated: ____/___/19___

3.Export Licence No:

4.Buyer (if other than consignee):

5.Consignee (Name and Address):

6.Terms of delivery:

	CIF
	C&F
	FoB
	FAS
	Others (specify).....

7.Nature of Sale:

	Consignment
	Outright

8.Mode of Shipment

	Sea		Rail
	Road		Air
➡	Post		Others(specify).....

9.Method of payment:

Foreign currency:		TShs payment:	
	Letter of credit		Debit from external a/c
	Telegraphic transfer		Other non resident a/c
	Bank draft		PTA Clearing House
	Mail transfer		Loro a/c
	Loro a/c		Others .....

10.Port of Shipment:

11.Country of Goods Destination:

12.Exports that do not involve foreign exchange receipts

	Private gifts		Personal effect
	Barter arrangement		Trade samples
	Goods for repair		Goods for exhibition/fairs
	State gifts/grants		Others(specify).....

13.Description of goods:

14.VALUE OF GOODS:		Foreign currency	Amount	Rate	Tshs.Equivalent
FoB Value					
Freight Charges					
Insurance					
TOTAL (c.i.f.)					
15.Discount:*				%	
16.Commission:*				%	

17.Approximate date on which payment is to be received: ____/___/19____

18.DECLARATION BY THE EXPORTER:

I/We the owners (or agants duly authorised by the owner) of the goods specified in this form, declare that all particulars given are true, and that the export prices on the invoice are correct. I/We further undertake to produce to the Bank of Tanzania evidence that payment for these goods has been received properly within the prescribed time.

Date ___/__/19___ Stamp and Signature of Exporter

19. VERIFICATION BY AUTHORISED DEALER:

We certify that for this application the requirements under Chapter III of the Exchange control Manual have been fulfilled.

Checked By:.....

Date ___/__/19___ Stamp and Signature of Authorized Dealer

* Subject to prior approval of Bank of Tanzania

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NOTE: All date formats be in the dd/mm/yy format

FOR OFFICIAL USE BY CUSTOMS (at the long-room or equivalent).

We hereby approve the following export to be made from the United Republic of Tanzania

APPROXIMATE DATE OF SHIPMENT: ____/____/_____ NAME OF EXPORTING SHIP: _____

PORT OF SHIPMENT: _____ EXPORT ENTRY No: _____ DATE: ____/_____/_____

SHIPPING ORDER No: _____ PORT AND COUNTRY OF DESTINATION _____

GOODS DESCRIPTION	CODE NO	QUANTITY OF MEASURE	AMOUNT IN FOREIGN CURRENCY	T.SHS.VALUE EQUIVALENT

DATE: ____/___/_____ _____

Stamp & Signature of authorised official of Customs

FOR OFFICIAL USE BY CUSTOMS (at Wharf/Exit Point).

We hereby certify that this export shipment has been completed as follows:

DATE OF SHIPMENT: ___/___/___ PORT OF SHIPMENT: _____ NAME OF EXPORTING SHIP: _____

NATIONALITY: _____ MODE OF SHIPMENT: _____ Bill of Lading/Airway Bill/Consignment No: _____

EXPORT ENTRY No: _____ EXPORT ENTRY Date: ____/____/____ PORT & COUNTRY OFDESTINATION: _____

GOODS DESCRIPTION	CODE NO	QUANTITY OF MEASURE	AMOUNT IN FOREIGN CURRENCY	T.SHS.VALUE EQUIVALENT

CHECKED BY: _____ APPROVED BY: _____

DATE: ____/ _ _____ _____

Stamp & Signature of authorised official of Customs

FOR OFFICIAL USE BY BANK OF TANZANIA

Checked by: _____

Discrepancy: _____

Intended Action: _____

Signature and Date: _____

FORM CD 3

Serial No: 84886

EXPORTS FROM THE UNITED REPUBLIC OF TANZANIA

Declaration & undertaking to the Bank of Tanzania under section 23 of the Exchange Control Ordinance.

Authorized Dealer No:	
ExporterRegistration No:	

N.B Please read carefully the notes on page 6.

1.Exporter's Name and Address:	2.Invoice No: dated: ____/___/19___	3.Export Licence No:
	4.Buyer (If other than consignee):	
5.Consignee (Name and Address):	6.Terms of delivery:	7.Nature of Sale:

6.Terms of delivery:	
	CIF
	C&F
	FoB
	FAS
	Others (specify).....

7.Nature of Sale:	
	Consignment
	Outright

8.Mode of Shipment				
		Sea		Rail
		Road		Air
		Post		Others(specify).....

9.Method of payment:

Foreign currency:		TShs payment:	
	Letter of credit		Debit from external a/c
	Telegraphic transfer		Other non resident a/c
	Bank draft		PTA Clearing House
	Mail transfer		Loro a/c
	Loro a/c		Others .....

10.Port of Shipment:

11.Country of Goods Destination:

12.Exports that do not involve foreign exchange receipts

	Private gifts		Personal effect
	Barter arrangement		Trade samples
	Goods for repair		Goods for exhibition/fairs
	State gifts/grants		Others(specify).....

13.Description of goods:

14.VALUE OF GOODS:		Foreign currency	Amount	Rate	Tshs.Equivalent
FoB Value					
Freight Charges					
Insurance					
TOTAL (c.i.f.)					
15.Discount:*				%	
16.Commission:*				%	

17.Approximate date on which payment is to be received: ____/___/19____

18.DECLARATION BY THE EXPORTER:

I/We the owners (or agents duly authorised by the owner) of the goods specified in this form, declare that all particulars given are true, and that the export prices on the invoice are correct. I/We further undertake to produce to the Bank of Tanzania evidence that payment for these goods has been received properly within the prescribed time.

Date ____/___/19___ Stamp and Signature of Exporter

19. VERIFICATION BY AUTHORISED DEALER:

We certify that for this application the requirements under Chapter III of the Exchange control Manual have been fulfilled.

Checked By:.....

Date ____/___/19___ Stamp and Signature of Authorized Dealer

* Subject to [illegible] of Bank

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(NOTE: All date formats be in the dd/mm/yy format)

FOR OFFICIAL USE BY CUSTOMS (at Wharf/Exit Point).

We hereby certify that this export shipment has been completed as follows:

SHIPMENT DATE: ____/____/_____ BILL OF LADING/AIRWAY BILL/CONSIGNMENT No: _____

SHIPMENT MODE: _____ PORT AND COUNTRYOF DESTINATION: _____

GOODS DESCRIPTION	CODE NO	QUANTITY OF MEASURE	AMOUNT IN FOREIGN CURRENCY	T.SHS.VALUE EQUIVALENT

CHECKED BY: _____ APPROVED BY: _____

DATE: ___/___/_____

Stamp & Signature of CUSTOMS

FOR OFFICIAL USE BY AUTHORIZED DEALER

Wehereby Certify that the following documents have been received in respect of the following shipments and despatched for collection.

DATE: ___/___/___ BILL OF LADING /AIRWAY BILL/CONSIGNMENT NO: _____

CORRESPONDENT BANK (Name & Address): _____

GOODS DESCRIPTION	VOL/QTY OF MEASURE	AMOUNT IN FOREIGN CURRENCY	AMOUNT DUE	T.SHS.VALUE EQUIVALENT

TOTAL (Currency and Amount): _____

CHECKED BY: _____ CERTIFIED BY: _____

DATE: ___/___/_____

Stamp & Signature of AUTHORIZED DEALER

BEST AVAILABLE COPY

BEST AVAILABLE COPY

FORM CD 3

Serial No: 84886

EXPORTS FROM THE UNITED REPUBLIC OF TANZANIA

Declaration & undertaking to the Bank of Tanzania under section 23 of the Exchange Control Ordinance.

Authorized Dealer No:	
ExporterRegistration No:	

N.B Please read carefully the notes on page 6.

1.Exporter's Name and Address:

2.Invoice No:
dated: ___/___/19___

3.Export Licence No:

4.Buyer (if other than consignee):

Consignee (Name and Address):

6.Terms of delivery:

	CIF
	C&F
	FoB
	FAS
	Others (specify).....

7.Nature of Sale:

	Consignment
	Outright

8.Mode of Shipment

	Sea		Rail
	Road		Air
	Post		Others(specify).....

9.Method of payment:

Foreign currency:		TShs payment:	
	Letter of credit		Debit from external a/c
	Telegraphic transfer		Other non resident a/c
	Bank draft		PTA Clearing House
	Mail transfer		Loro a/c
	Loro a/c		Others .....

10.Port of Shipment:

11.Country of Goods Destination:

12.Exports that do not involve foreign exchange receipts

	Private gifts		Personal effect
	Barter arrangement		Trade samples
	Goods for repair		Goods for exhibition/fairs
	State gifts/grants		Others(specify).....

13.Description of goods:

14.VALUE OF GOODS:	Foreign currency	Amount	Rate	Tshs.Equivalent
FoB Value				
Freight Charges				
Insurance				
TOTAL (c.i.f.)				
15.Discount:*			%	
16.Commission:*			%	

17.Approximate date on which payment is to be received: ___/___/19___

18.DECLARATION BY THE EXPORTER:

I/We the owners (or agents duly authorised by the owner) of the goods specified in this form, declare that all particulars given are true, and that the export prices on the invoice are correct. I/We further undertake to produce to the Bank of Tanzania evidence that payment for these goods has been received properly within the prescribed time.

Date ___/___/19___ Stamp and Signature of Exporter

19. VERIFICATION BY AUTHORISED DEALER:

We certify that for this application the requirements under Chapter III of the Exchange control Manual have been fulfilled.

Checked By:.....

Date ___/___/19___ Stamp and Signature of Authorized Dealer

* Subject to prior approval of Bank of Tanzania

FOR OFFICIAL USE BY AUTHORIZED DEALER.

We hereby certify that export proceeds have been received as follows:

DATE: _____/_____/_____ BILL OF LADING/AIRWAY BILL/CONSIGNEMENT NOTE No: _____

PAYING BANK (Name & Address): _____

DESCRIPTION OF PAYMENT	RECEIPT DATE	CURRENCY PAID	AMOUNT	T.SHS.VALUE EQUIVALENT

TOTAL RECEIPTS (Currency & Amount) : _____

CHECKED BY: _____

DATE: ___/_ _/_____

Stamp & Signature of Authorized Dealer

INSTRUCTIONS:

NOTE: All date formats be in the dd/mm/yy format.
Put a tick in the appropriate boxes provided.

1. This form must be completed in three sets. signed by the Exporter or by such person, duly authorised in writing to act on his/her behalf and should be recorded with the authorised dealer to whom the certificate is presented for certification and must be submitted to the exporter's banker for verification.
2. After verification the bank will retain pages 5 and 6 and hand pages 1 and 2,3 and 4 to the exporter.
   The exporter will take the two sets to Customs point of exit,who will certify on both pages 2 & 4 and despatch pages 1&2 and 3 &4 to the Bank of Tanzania and the exporter respectively.The exporter will submit pages 3 and 4 along with other shipping documents to his banker who will endorse and despatch the same to BOT with copies of Invoices and Sales Contract.
3. Export by post:
   Where merchandise is exported by post pages 1 and 2 of the form must be placed in the envelop marked "FORM CD 3" which must be attached to the package. The outer cover of every package for which a form is furnished must be clearly marked "FORM CD 3" followed by serial number of the CD 3 form used. Where a single form covers a batch of parcels, the envelope containing the form marked.....parcel No.....refers and each parcel must be marked."One of a batch of ..... parcel covered by CD 3 form No.....
4. Receipt of payment.
   I. In case of advance payment the exporter's banker should enter payment on page 6 and submit pages 3 and 4, 5 and 6 to BOT.
   II. When payment is received by a bill drawn under credit, the bill for acceptance (or payment at sight) should be attached to the CD 3 form and retained by the bank until final instalment is received. The bank will complete the certification and forward the form to Bank of Tanzania, Exchange Control Directorate, P.O. Box 2939, DAR ES SALAAM. The exporter will be responsible for advising his banker of the serial number of the forms to which payment is to be written off.
5. The BOT may call for production of documents which may be required in order to satisfy the Bank that payment for the goods has been received.
6. False statements: Tampering with any part of the form after completion and signature or making false statements may render the party concerned liable to heavy penalties.

BEST AVAILABLE COPY

62500

THE UNITED REPUBLIC OF TANZANIA

CUSTOMS DEPARTMENT — **EXPORT ENTRY**

1. Exporter (Name, address)

2. Invoice No.

3. Customs Entry No.

4. Export Licence No., date

5. Exporter's registration No.

6. Shipping Note No.

7. CD 3. No. date

8. Consignee (Name, address)

9. Agent/Declarant (Name, address)

10. Exporter's bank (Name, address)

11. Certificate of Origin No.

12. Export permit No. date

13. Country of origin

14. Country of destination

15. Terms of delivery

16. Ref. for sales tax exemption

17. Mode of transport: ☐ Sea ☐ Rail ☐ Road ☐ Air

18. Date of shipment

19. Terms of payment

20. Ship/Vehicle/Aircraft/Train Name/No.

21. Port of loading

22. Place of delivery

23. Shipping marks/Container No.

24. No. and kind of packages, Goods description

25. Statistical No.

26. Gross weight kg.

27. Cube m3

28. Tariff heading

29. Net weight kg.

30. Unit Price

31. Quantity (state units)

32. Value (in foreign currency)

33. Number of packages in words

34. Exchange rate

35. FOB total value in TZS

36. Rate of duty

37. Duty amount

38. FOB total value (state currency)

39. Type of clearance:
- ☐ Ex-open stock
- ☐ Re export (not under drawback)
- ☐ Ex-warehouse

40. For Customs use:

Received TZS
in cash/by cheque No.
as payment for duty per receipt

No. ..... of ..... (date)

Date Cashier

41. Other costs (if any)

Freight

Insurance

42. Total invoice amount

43. Warehousing entry No date

44. For port authority use

Date Signature

45. Documents checked and found correct

Date Proper officer

46. Rotation No.

47. Manifest sheet No.

48. I/We hereby declare that the above particulars are true and correct

Name of authorised signatory Telephone No.

Authorised Signature Date

49. Details of shipment

Date Proper Officer | Date Proper Officer

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TANZANIA CENTRAL FREIGHT BUREAU

Form CBO/001

SHIPPER APPLICATION – EXPORT CARGO RESERVATION FOR SHIPPING SPACE	CFB Reference Number			
From:	Classification	3	2	1
(Insert Name and Address of Exporter)	Date			
To: Tanzania Central Freight Bureau P. O. Box 3093 Dar es Salaam	Exporter's Ref.			

EXPORT CARGO BOOKING

Sirs,

Please reserve shipping space for our export cargo whose details are summarised below. Shipment should be arranged on our behalf on the understanding that we accept full responsibility for payment of any freight and other associated charges incurred.

The details are as follows:

Description of Goods	Weight/Value M. Tons/Cu. M	Port of Shipment	Port of Destination
Export Licence No.	Expiry Date of Export Licence	Letter of Credit No.	Expiry of I/C

Name and Address of Consignee	Required Shipment Date
Shipping Marks	Remarks

Authorised Signatory

Name of Contact Person

Date

Telephone No.

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