

# 2023/24 NATIONAL BUDGET BULLETIN

E-MAGAZINE  
SPECIAL  
EDITION  
VOL.3

Accelerating Economic Recovery, Climate  
change Adoption/Mitigation, and  
Enhancing Productive Sectors for  
Improved Livelihoods



*Every Good Employer is a Member of the Association of Tanzania Employers*

# 2023/24 Budget Frame



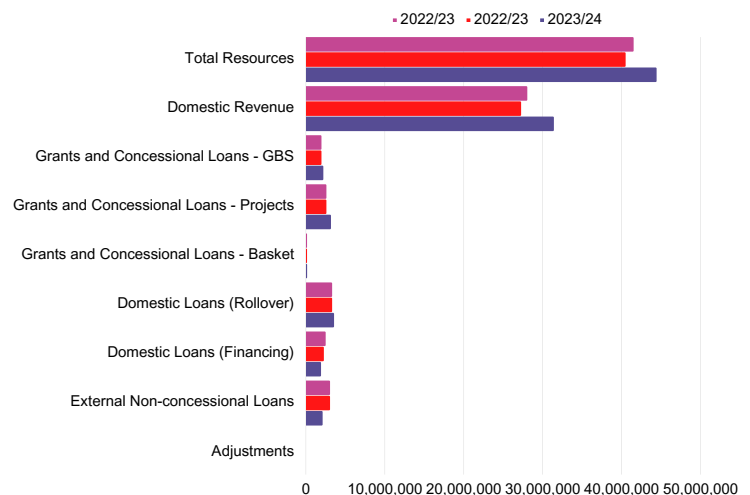
For the 2023/24 fiscal year, the Tanzanian Government projects a total budget of 44.39 trillion shillings, which will be mobilized and expensed as follows:

Domestic revenue will cover 70.7% of this budget, amounting to 31.38 trillion shillings, and will be mainly sourced from the Tanzania Revenue Authority (26.73 trillion shillings) and non-tax revenue from various government entities (4.66 trillion shillings).

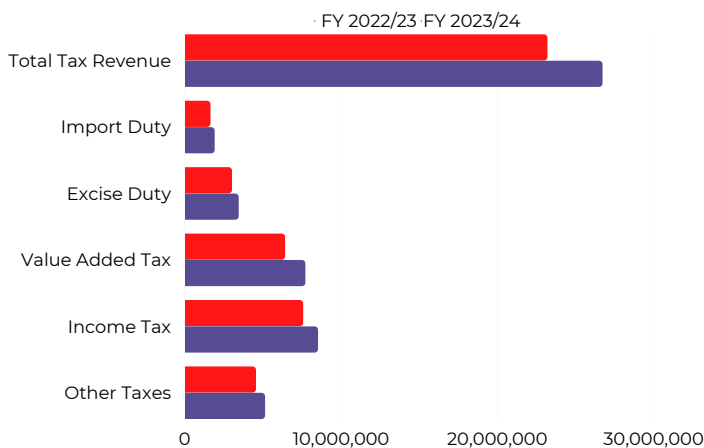
External support is projected to bring in 5.47 trillion shillings through grants and concessional loans. Domestic and non-concessional borrowings will constitute 5.44 trillion and 2.1 trillion shillings respectively.

The expenditure plan features 30.31 trillion shillings for recurrent costs, including 12.77 trillion for government debt servicing, 10.88 trillion for salaries and related costs, and 1.14 trillion for education subsidies.

Other Charges will amount to 5.52 trillion shillings. The development expenditure is set at 14.08 trillion shillings.

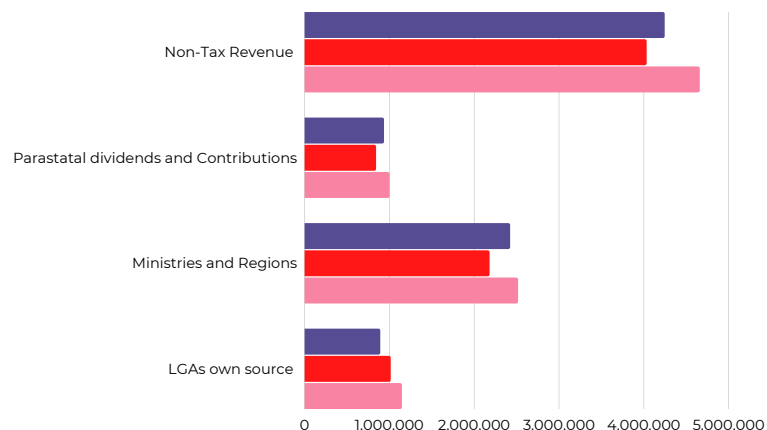


## TAX REVENUE COMPOSITION



Source: MOFP, 2023

## NON-TAX REVENUE COMPOSITION



2023/24 National Budget Bulletin

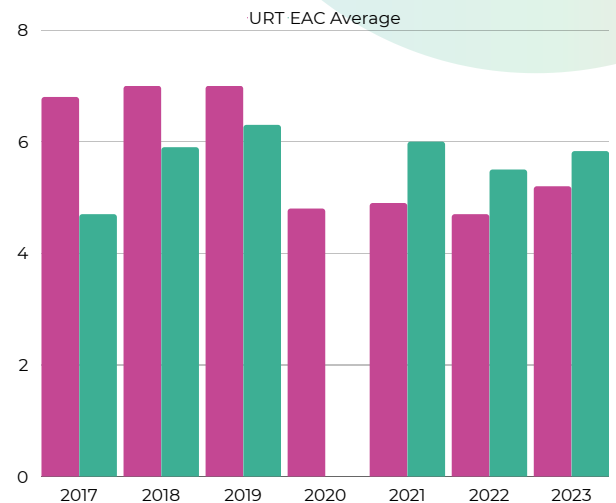
# Economic Outlook



Tanzania economy is expected to grow by 5.3 percent in 2023

## GDP GROWTH

In 2022, Tanzania's economy demonstrated positive performance with a real GDP of 141.9 trillion shillings (USD 64.43 billion) at 2015 prices, reflecting a growth rate of 4.7%. GDP per capita rose to 2,844,641 shillings (USD 1,229.1), and the population increased to 59,851,347. Moreover, the real GDP is expected to increase to 85.42 USD in 2023 due to the effective measures taken by the government. In 2023, the economy is expected to grow by 5.3%. The inflation rate remained within the set target, with an average of 4.3% in 2022.



## KEY DRIVERS

Key factors contributing to this growth included government efforts such as fuel subsidies, infrastructural development, increased mineral production, credit expansion to the private sector, and a boost in tourism activities. Overall, Tanzania's economy exhibited resilience and growth, backed by government initiatives and stable inflation rates. Notable sectors experiencing high growth rates included arts and entertainment (19.0%), quarrying and mining (10.9%), finance and insurance (9.2%), accommodation and food service (9.0%), and electricity supply (7.6%).







# Strategies to increase revenue in 2023/24



- Improving investment and business environment to boost private sector participation.
- Widening the tax base, reducing tax evasion, and promoting voluntary tax payment.
- Leveraging ICT systems for revenue collection.
- Promoting the use of the Government Electronic Payment Gateway (GePG) and control numbers in all government transactions.
- Ensuring proper use of Electronic Fiscal Devices (EFDs) for efficient tax collection.
- Assessing and managing tax incentives while utilizing non-tax incentives for investment.
- Conducting research to enhance revenue collection.
- Strengthening public institutions and ensuring timely submission of dividends and contributions.
- Raising public awareness for investment in domestic Government bonds,
- Enhancing cooperation with Development Partners for access to grants and loans.
- Utilizing credit rating exercise to raise additional resources from international financial and capital markets for strategic development projects.
- Implementing the Strategy to Finance Development Projects Using Alternative Project Financing (APF) to broaden access to funds for project implementation.

# Strategies for Expenditure Management



Expenditure management strategies focus on increasing productivity and efficiency in spending while minimizing unnecessary expenses:



- Prudent use of public funds in accordance with existing laws and guidelines.
- Enhanced use of ICT for government activities, including virtual meetings and paperless operations to minimize public expenditure.
- Improved management of public institutions to enhance operational efficiency and reduce dependency on the Consolidated Fund.
- Real-time project audits to prevent cost overruns during implementation.
- Reviewing the Public Procurement Act to enable strategic sourcing and prevent embezzlement, ensuring value for money.

# Budget Priorities



## Completion of flagship and strategic projects

- Construction of the Standard Gauge Railway (SGR)
- Revamping Air Tanzania Company Limited (ATCL),
- Julius Nyerere Hydropower Project (2,115 MW),
- Ruhudji (358 MW) and Rumakali (222 MW) hydropower projects,
- Liquefied Natural Gas (LNG),
- J.P Magufuli bridge (Kigongo-Busisi), road and bridge construction, and
- Development of special economic zones in Bagamoyo.

- Realizing an inclusive and competitive economy
- Deepening industrialization and service provision
- Promoting investment and trade
- Enhancing human development
- Fostering skills development

**Alignment with the  
"Third Five Year  
Development Plan  
2021/22 – 2025/26",**

2023/24 National Budget Bulletin



# Call for Behavioral Change to promote Tax Compliance and Private Sector participation in Economic Growth!!



- **Enhance tax compliance:** Citizens and institutions must fulfill their tax obligations and utilize the Electronic Fiscal Device system, with legal consequences for evasion.
- **Reinforce understanding of tax revenue's role:** Taxes, serving as the lifeline for national development projects and social services, should be seen as a collective responsibility.
- **Improve public finance management:** Measures should be taken to address the noted weaknesses in public finance management to prevent the misappropriation of funds.
- **Increase transparency in audit reports:** The Controller and Auditor General (CAG) has been directed to produce clearer audit reports to facilitate corrective actions.
- **Strengthen audit systems and procurement procedures:** The government aims to enhance audit and procurement processes to ensure value for money in public spending.
- **Address audit queries and legal action against mismanagement:** The government commits to respond to audit queries, prosecute fund mismanagement, and bolster internal audit units for better public asset management.





# Government's move to create a competitive workforce

## Unemployment Status

- Despite efforts to build the economy, unemployment remains a significant challenge in Tanzania, particularly among the youth. The overall unemployment rate has decreased from 10.5% in 2014 to 9.3% in 2020/21.
- However, youth unemployment has been on the rise, reaching 12.6% in 2020/21. This issue is more pronounced among young women, with an unemployment rate of 16.7%, double that of young men at 8.3%.
- The expansion of educational institutions has led to a surplus of graduates, resulting in a situation where even small villages have unemployed graduates. Addressing this unemployment problem requires concerted efforts to create more job opportunities and align educational programs with market demand.

## Skills Development

- **Increased funding for higher Education Funding:** The government has allocated 1.41 trillion shillings for student loans and infrastructural improvements in universities and vocational training colleges.
- **Removal of Tuition Fee for Vocational Training:** Tuition fees are proposed to be removed for Form Four graduates joining select vocational training colleges to increase experts for the 4th industrial revolution.
- **Emphasis on Practical Education:** Changes to the 2014 Education Policy emphasize practical education at all levels, enabling young Tanzanians to be self-employed or employable, contributing to the national economy.
- **Loans for priority programs:** Starting 2023/24, government loans will be extended to students selected to join colleges that provide priority programs in fields like science, health, technology, and education.
- **Infrastructure development:** The government has constructed new classrooms, renovated old schools, and established Vocational Education and Training (VET) colleges in regions that previously lacked such institutions.



# Measures to Support Productive Sectors



- Increasing production to boost exports and reduce imports.
- Collaborating with agricultural producers, livestock farmers, fisheries, and manufacturing and processing industries to enhance productivity.
- Reviving the Export and SMEs Credit Guarantee Schemes.
- Allocating 600 billion shillings for implementing the strategy, with 280 billion shillings provided by the Bank of Tanzania and a concessional loan of USD 150 million from the World Bank. The initiative aims to stimulate production and promote exports

# Reforms on Tax structure, levies, fees, and other revenue measures



## Factors driving the proposed reforms!!

### Global factors

- Economic challenges caused by the outbreak of the COVID-19 pandemic, leading to disrupted supply chains, inflation, increased cost of living, and a decrease in economic growth worldwide.
- The Ukraine and Russia war in February 2022, which further impacted the global economic landscape.
- New stages of economic recession, rising inflation, and a large deficit of foreign currency (US Dollar) was observed in the first half of the fiscal year 2022/23.

### Domestic factors

- The Government's strategic investments in infrastructure development, such as energy, water, health, education, roads, railways, and airports.
- Increased production of minerals, including coal, gypsum, salt, diamonds, limestone, and copper.
- The Government's strategic investments in infrastructure development, such as energy, water, health, education, roads, railways, and airports.
- Increased production of minerals, including coal, gypsum, salt, diamonds, limestone, and copper.
- Growth in Tourism activities due to Tanzania's special program - The Royal Tour.
- To accelerate economic recovery, enhance productive sectors, and improve livelihoods through proposed tax measures for the year 2023/24.
- Emphasis on strategic sectors like industry, agriculture, livestock farming, fishing, electricity infrastructure, transportation, education, and health to stimulate economic activities, production, and employment.
- Focus on improving domestic revenue mobilization and tax administration to minimize revenue leakages.



# Amendments of the Vocational Education and Training ACT, CAP 82



The Minister proposes to amend the Vocational Education and Training Act, CAP 82 by:

- Reducing Skills Development Levy rate from 4% to 3.5% to reduce operational costs for employers and gradually meet government commitment.
- Granting the Minister of Finance, in consultation with the Minister of Education, authority to issue Skilled Development Levy exemption certificates for the national interest.
- Amending Section 15 to distribute levy collection as follows: 1/3 to the Ministry of Employment, 1/3 to the Higher Education Students' Loans Board, and 1/3 to the VETA Fund for work-based skills training initiatives.

**"A move to Promote Skills Development and Lower Employment Costs"**

SDL reduction is expected to reduce Government revenue by 58,889.7 million shillings.





## Amendments of the Immigration Act, Cap 54

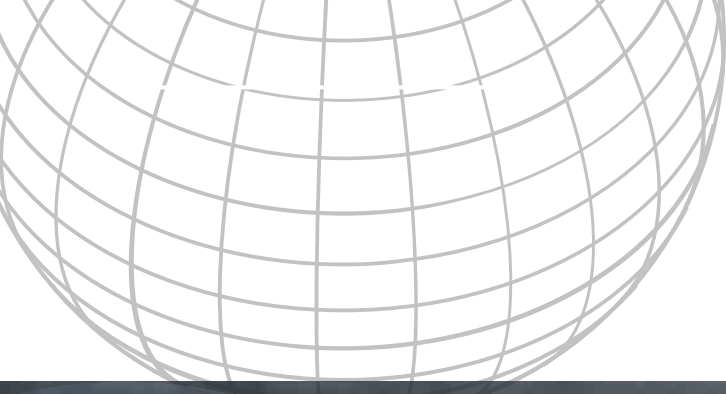
## Investment Promotion

The Minister proposes to amend the Immigration Act, CAP 54 to:

- Grant Residence Permit Class B to non-resident investors who purchase a house with a capital of at least 150,000 US dollars. Permit issuance is subject to verification of capital source.
- The aim is to attract investment and boost foreign exchange reserves.

"Great news to  
investors..."





## Amendment of the National Payment Systems Act, Cap 437 and the Electronic and Postal Communication Act, Cap 306

### Promoting Cashless Economy

"No! levy on mobile money electronic transfers.."

This measure is expected to increase revenue by 16,711.5 million shillings.



The Minister proposes to:

- Remove the Mobile Money Transaction levy on sending and receiving money electronically while increasing the mobile money transaction levy on withdrawals by 50% to eliminate double taxation and promote electronic payment transactions. Efforts to reduce electronic transaction charges are underway to enhance financial service efficiency.
- Abolish daily levy on SIM Cards based on recharge balance to encourage electronic transactions and foster a digital economy.



# Amendment OF the Gaming Act, CAP 41

## Streamlining Tax Regime in the Gaming Industry



### The Minister proposes to:

- Limit Forty Machines Site operations to a maximum of two (2) table games, increasing government revenue by 4,223 million shillings.
- Increase **Gaming levy** for slot machines in bar sites from TZS 10,000 to TZS 30,000 per machine, increasing government revenue by 4,738 million shillings.
- Introducing application and license fees for different types of slot machine operations, aiming to distinguish operations in bars, shops, and forty machines sites for fair and efficient regulation.
- Reduce tax rate on Gross Gaming Revenue (GGR) for Forty Machines Site operations from 25 percent to 18 percent, promoting fair taxation across related gaming operations for Forty Machines Site operations from 25 percent to 18 percent, promoting fair taxation across related gaming operations

2023/24 National Budget Bulletin



# Amendments of the Value Added Act, Cap 148



- Exempting VAT on imported prefabricated structures for poultry farmers, promoting investment, employment, and domestic growth, subject to a Performance Agreement with the government.
- Including VAT exemption on the sale and lease of aircraft, aircraft engines, or parts by local operators of air transportation to support the aviation sector and reduce business costs, aligning with the efforts to revive the tourism industry.
- Exempting VAT on the supply of precious metals, gemstones, and other precious stones at designated buying centers, mineral markets, or refineries, aiming to attract mineral sales and increase the contribution of the mining sector to GDP.
- Adding domestically manufactured capital goods to the list of deferred capital goods under VAT, encouraging local manufacturing, employment, and affordable access to capital goods.
- Exempting inputs used to manufacture packaging materials for pharmaceuticals, enhancing competitiveness and relieving local manufacturers, subject to a Performance Agreement with the government.
- Exempting molds used solely by pharmaceutical manufacturers to support local pharmaceutical production, protect domestic industries, and enhance competitiveness.
- Zero-rating VAT on textile products made from domestically produced cotton for one year, providing relief to farmers and textile industries during post-COVID-19 recovery.
- Zero-rating VAT on locally manufactured fertilizer for one year, providing relief to farmers and consumers during the global economic recession.
- Clarifying the exemption of gaming odds and gaming software as part of gaming supply under VAT.
- Harmonizing exemption schedule and HS Codes with the East African Community Common External Tariff book, reflecting the scope of exempted items and current tariff versions.



## Measures to lower cost of production

# Amendments of the Income Tax Act, Cap 332



NHIF's investment returns will be exempted from income tax.

- Granting income tax exemption on investment returns of the National Health Insurance Fund (NHIF) to facilitate medical services for retired members.

Tenants are no-longer required to withhold rental tax (10%) for non-commercial property.

- Removing the requirement for individual tenants to withhold rental income tax for non-commercial property to simplify tax compliance for tenants.



The measure intends to safeguard the interest of the Government when engaging in joint ventures

- Exempting Capital Gain Tax on an internal restructuring of mining companies to streamline the implementation of Government commitments.

Measure to enhance voluntary tax compliance

- Reducing Capital Gain Tax from 10% to 3% on property sales for sellers who don't keep expense records, simplifying tax procedures, and facilitating ownership transfers.



Widening tax base with a much friendly regime for Artisanal and Small Miners

- Imposing a 2% income tax on payments to Artisanal and Small Miners (ASM) to enhance equity in taxation and ensure their inclusion in the tax net.



The Minister proposes to capture income generated from carbon trading on tax net

### **Carbon Trading Attracting Income Tax at 10%**

- Income accrued from Verified Emission Reduction (VER) will be taxed Income Tax at a rate of 10% to broaden the tax base and uphold equity in taxation.





# Minister proposes a simplified Tax regime for Transporters of Passengers and Cargo

Introducing a simplified procedure for estimating income tax for transporters of passengers and cargo using indicative tax rates, providing relief, and simplifying tax compliance for individual taxpayers.



| A | Class A: Passanger Service Vehicles |              |                   |             |
|---|-------------------------------------|--------------|-------------------|-------------|
|   | Current Rates                       |              | Proposed Rates    |             |
|   | No. of Passangers                   | Rates (Tshs) | No. of Passangers | Rates(Tshs) |
| 1 | Less than 10                        | 180,000      | Less than 15      | 250,000     |
| 2 | 11-15                               | 450,000      | 16 - 25           | 550,000     |
| 3 | 16 - 30                             | 720,000      | 26 - 45           | 1,100,000   |
| 4 | Up to 32                            | 1,710,000    | 46 - 65           | 1,600,000   |
| 5 | Normal Buses                        | 2,430,000    | Above 65          | 2,200,000   |
| 6 | Semi-Luxury                         | 2,610,000    |                   |             |
| 7 | Luxury                              | 2,790,000    |                   |             |
| B | Class B: Tour Service Vehicles      |              |                   |             |
|   | Current Rates                       |              | Proposed Rates    |             |
|   | No. of Passangers                   | Rates (Tshs) | No. of Passangers | Rates(Tshs) |

|  |     |     |          |           |
|--|-----|-----|----------|-----------|
|  | Nil | Nil | Up to 15 | 650,000   |
|  | -   | -   | 16 to 25 | 900,000   |
|  | -   | -   | 26 to 45 | 1,300,000 |
|  | -   | -   | 46 to 65 | 1,800,000 |
|  | -   | -   | Above 65 | 2,400,000 |

### **C Class C: Goods Carrying Vehicles**

| <b>Current Rates</b>  |                     | <b>Proposed Rates</b> |                    |           |
|-----------------------|---------------------|-----------------------|--------------------|-----------|
| <b>Capacity(Tons)</b> | <b>Rates (Tshs)</b> | <b>Capacity</b>       | <b>Rates(Tshs)</b> |           |
| 1                     | Less than 1         | 180,000               | Less than 1        | 250,000   |
| 2                     | 1 - 5               | 450,000               | 1 - 5              | 500,000   |
| 3                     | 6 - 10              | 720,000               | 6 - 10             | 750,000   |
| 4                     | 11 - 15             | 1,710,000             | 11 - 15            | 1,100,000 |
| 5                     | 16 - 20             | 2,430,000             | 16 - 20            | 1,300,000 |
| 6                     | 21 - 25             | 2,610,000             | 21 - 25            | 1,650,000 |
| 7                     | 26 - 30             | 2,790,000             | 26 - 30            | 1,900,000 |
| 8                     | 31 tons and above   | 2,790,000             | 31 tons and above  | 2,200,000 |

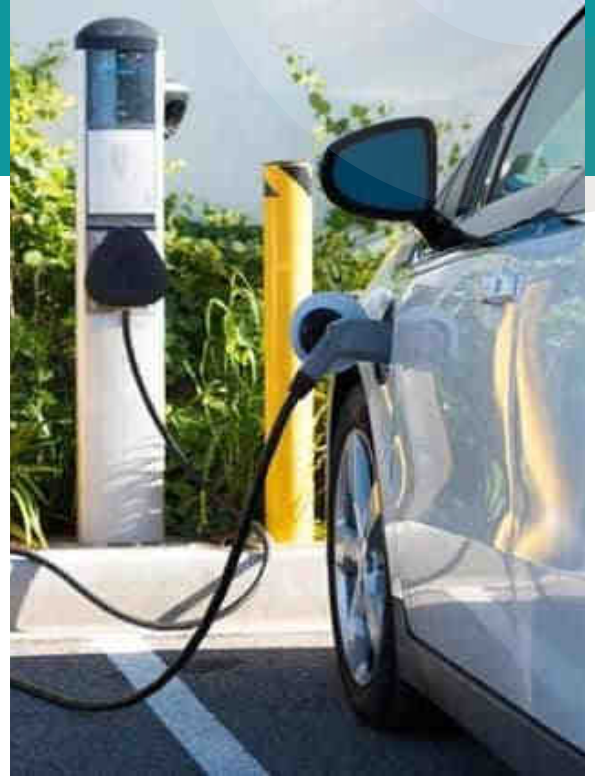
### **D Class D: Private Hire Service Vehicles**

| <b>Current Rates</b> |                     | <b>Proposed Rates</b> |                    |         |
|----------------------|---------------------|-----------------------|--------------------|---------|
| <b>Item</b>          | <b>Rates (Tshs)</b> | <b>Item</b>           | <b>Rates(Tshs)</b> |         |
| 1                    | Motocycles          | Nil                   | Motocycles         | 65,000  |
| 2                    | Tricycles           | -                     | Tricycles          | 120,000 |
| 3                    | Tax Cab             | -                     | Tax Cab            | 180,000 |
| 4                    | Ride Hailling       | -                     | Ride Hailling      | 350,000 |
| 5                    | Ride Sharing        | -                     | Ride Sharing       | 450,000 |
| 6                    | Special Hire        | -                     | Special Hire       | 750,000 |

# Amendment of the Excise (Management and Tariff) Act, CAP 147

## Government's efforts to embrace green transition...!!

- Exempt excise duty on electric non-utility vehicles and Compressed Natural Gas (CNG) vehicles, promoting the use of electricity and natural gas and reducing foreign fuel imports.
- Reduce excise duty on domestically manufactured Ready to Drink products, protecting domestic industries and enhancing competitiveness.
- Introduce excise duty on imported and domestically manufactured cement, increasing Government revenue for public spending and addressing environmental effects.
- Introduce a 5% excise duty on motor vehicles with engine capacity between 1000cc and 2000cc that can be charged by plugging into an external electric power source.
- Introduce a 5% excise duty on motor vehicles with engine capacity exceeding 2000cc that can be charged by plugging into an external electric power source.



*"Additional cost to Local Manufacturers of Cement"*





## Measures to conserve the environment, protect citizens' health, and increase the Government's revenue

- Impose a 10% excise duty on passenger vehicles older than five years, aligning with the taxation of similar-sized cars.
- Impose 80 Shillings per liter excise duty on petroleum oils and oils obtained from bituminous minerals, enhancing equity in taxation.
- Impose a 30% excise duty on cigars, cigarettes, and tobacco substitutes, including tobacco substitute products in the excisable goods list.
- Increase excise duty on imported energy drinks, protecting local industries and enhancing competitiveness.
- introduction of 20% excise duty on imported and domestically manufactured gambling machines, increasing Government revenue.
- Harmonize HS Codes in the Excise Act to align with the East African Community Common External Tariff, ensuring consistency.



*Local industries of energy drinks are cushioned from imported products!!!*





# Amendment of the Tax Administration Act, Cap 438

Minister proposes to amend the Tax Administration Act to clarify the definition of a primary data server, to now include physical, virtual, or any other server storing data created or collected by taxable persons. The aim is to reduce investment costs, and improve access to information.

*No need of having a physical primary server in Tanzania. The definition has been expounded!*

*Good news for sellers and buyers. Offences for non-issuance and demand for receipts to be lowered!!*

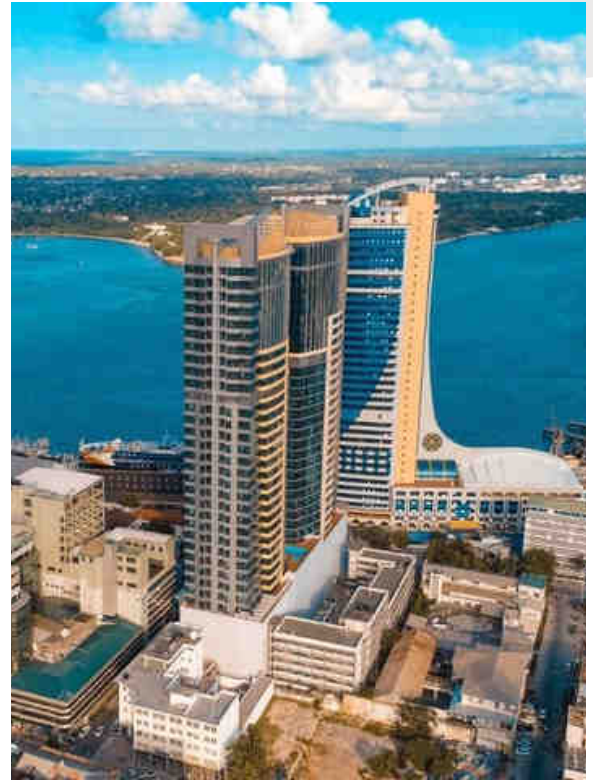


Minister proposed to amend amend the Tax Administration Act to lower penalties for offenses related to issuing receipts or using electronic machines (EFD) and not claiming receipts. The aim is to encourage compliance by reducing excessive penalties, addressing corruption loopholes, protecting government revenue, and promoting adherence to tax laws.

# Amendments of the Local Government Finance Act, Cap 290

The Minister proposes to amend the Local Government Finance Act, Cap 290 in order to:

- To transfer the responsibility of collecting billboard fees from the Tanzania Revenue Authority to the President's Office Regional Administration and Local Government (PO-RALG), aiming to enhance the efficiency and effective management of billboard tax collection at the local level.
- To integrate property tax and land rent payments under one control number, with revenue remitted to the Consolidated Fund. Additionally, 20 percent of the collected amount will be disbursed to Local Government Authorities for improved collection and monitoring, facilitated by a Memorandum of Understanding between the Ministry responsible for Land and PO-RALG.
- To authorize the Minister responsible for Local Government to collect a service levy of 0.3 percent of turnover from Electronic Money Issuance Licenses (EMI) on behalf of Local Government Authorities, reducing administrative costs associated with the collection process.



*"Measures to enhance efficiency in tax collection"*



# Amendments of the Local Government Finance Act (Rating) Cap 290

The Minister proposes to amend the Act as follows:

- To include property that is not rateable as prescribed under section 7 of this Act. Ensure equity in property tax payment by including all District Council areas as rateable areas, except non-rateable properties.
- To Increase property tax rates from 12,000 to 18,000 shillings for normal buildings and from 60,000 to 90,000 shillings for each storey building. This measure is intended to reflect the amount of tax paid with the actual value of the property. **Expected revenue increase: 148,646.2 million shillings.**
- Property valuation exercise will start in FY 2023/24, taxation of properties based on the value of a property will start in the Financial Year 2026/27. President's Office-Regional Administration and Local Government will be in charge of the valuation and tax collection from January 2024. Meanwhile, property tax will continue to be collected by TANESCO.

*" Measures to increase Government revenue "*



# Other legislative changes

## 01. Amendment of the Roads and Fuel Toll Act, Cap 220

The Minister proposes to raise Road and Fuel Tolls by 100 shillings per liter of Petrol and Diesel, with funds directed to the implementation of Strategic Projects. Expected revenue increase: 381,826.8 million shillings.

## 03. Amendment of the Mining Act, CAP 123

The Minister proposes to amend Mining Act, CAP 123 to exempt refineries centers from paying the 1% inspection fee. Rationale is to lower the operational costs for refineries.

## 04. Amendment of the Foreign Vehicle Transit Charges Act, CAP 84

The Minister proposes to amend the Foreign Vehicle Transit Charges Act, Cap 84 to Continue charging foreign vehicles outside Tanzania at rates aligned with EAC, SADC, and COMESA regions. If a country charges higher rates, those rates will be applied to vehicles from that country to maintain balance and protect national interests.

## 02. Amendment of the Export Levy Act, CAP 196

The Minister proposes to waive 80% export levy on raw or semi-processed hides and skins for investors in the Export Processing Zone (EPZ) to reduce investment costs and address the lack of domestic market





# Measures to enhance Performance of Regulatory Agencies

## 01. Measures to address importation challenges: Cargo Clearing and Forwarding at the Port include:

- Introducing a procedure that allows importers with objections to assessed tax to pay the undisputed tax and release the goods, overcoming the current restriction that hinders business establishment and usage of Dar es Salaam Port.
- Implementing a special procedure under the East African Customs Law that protects Government revenue while enabling businesses to continue their operations.
- Establishing consequences for importers if the disputed amount is found to be in favor of the government, including payment of delayed taxes, fines, and the possibility of facing legal penalties such as jail time.

## 02. Measures to control unnecessarily inspections which create room for negotiations between Government officials and businessmen.

- Implementing a Single Window Payment System for the collection of fees, levies, and penalties
- Establishing inspection procedures that facilitate business operations without compromising their core functions.
- Finalising the development of the Tanzania Electronic Investment Single Window (TeIW) system, which will integrate the operations of various institutions involved in facilitating investment, ensuring smoother processes and coordination.

## 03. Measures to address importation challenges: Cargo Clearing and Forwarding at the Port include:

- Prohibiting regulatory authorities from suspending or seizing operations due to violations of legislation starting from 1st July 2023.
- Proposing amendments and reforms to laws, rules, and regulations to enable legal action against business owners instead of suspending operations.





# Amendment of the Land Act, Cap 113

- Reducing the Premium charge to be reduced from 0.5% to 0.25% of land value. The aim is lower the burden (reduce cost) on landowners.
- Decreasing Certificate of Occupancy fees from 50,000 shillings to 25,000 shillings per certificate. The intention is to reduce the financial burden on individuals obtaining land certificates.
- Reducing Registration Fees from 20% to 10% of Land Rent, aiming to alleviate the financial burden on landowners during the registration process.
- Lowering application fee from 20,000 shillings to 5,000 shillings to make the land application process more accessible and affordable.
- Abolishing the fee for the Deed Plan, previously charged at 20,000 shillings, to eliminate an additional financial burden on landowners.
- Assigning the responsibility of collecting Land Rent to the Director of the Council under the Land Act (Cap. 113), with 20% of the collection to be returned to the Councils for improved collection activities and monitoring.

*" Minister proposes to lower the cost of owning land "*



#### **Head Office**

Plot No. 692, Mikocheni B  
Coca Cola Road  
P.O. Box 2971  
Dar es Salaam, Tanzania  
Tel: +255 22 278 0022  
+255 22 278 0023  
E-mail: info@ate.or.tz  
E-mail: www.ate.or.tz

#### **Mwanza Zonal Office**

2nd Floor, Rock City Mall (Wing D)  
P.O. Box 2418 Mwanza,  
Tanzania Tel: +255 786 655 326  
E-mail: atemwanza@ate.or.tz

#### **Arusha Zonal Office**

AICC, Ngorongoro wing  
Room 234  
P.O. Box 16521, Arusha  
Tel: +255 272 545 371  
+255787599663  
E-mail: atearusha@ate.or.tz

#### **Dodoma Zonal Office**

Fatina Street,  
Plot No.23  
Block No. 24  
Dodoma, Tanzania  
Tel: +255 786 772 017  
E-mail: dodoma@ate.or.tz



Association of Tanzania Employers



ate\_tanzania



@ATE\_Tanzania