

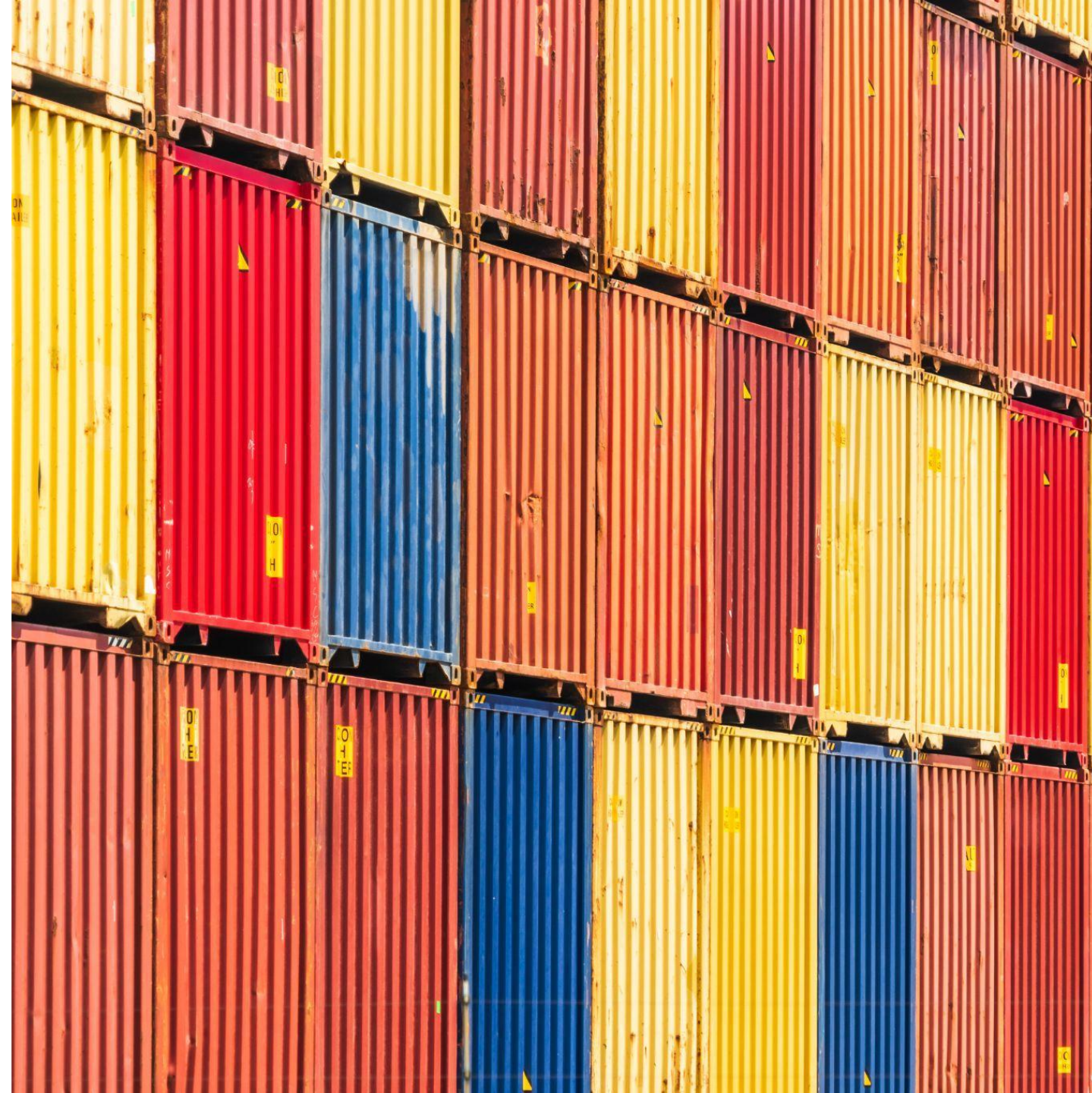


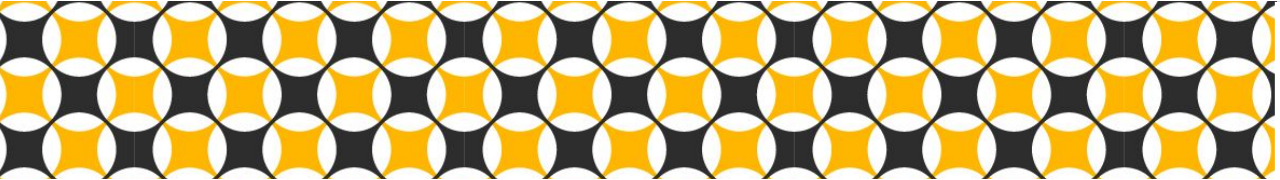
www.pwc.co.tz

Consumer Industrial Products & Services (CIPS)

Capability Statement

2024





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01

Background



About PwC - Global, Africa and The New Equation



Global

At PwC, our purpose is to build trust in society and solve important problems. We're a passionate community of solvers working together in unexpected ways to create solutions that untangle some of the world's most complex problems. We combine perspectives and technologies to create new solutions, help and our clients build trust and make a lasting difference.

We're a network of firms in 151 countries with 364,000+ people who are committed to delivering quality in assurance, advisory and tax services.



Africa

In Africa, we're the largest provider of professional services with over 450 partners and over 10 000 people in 32 countries. This means that we're able to provide our clients with seamless and consistent Tax, Assurance and Advisory solutions, wherever they do business on the continent.

Realising the appeal of the continent as an investment destination, our dedicated Africa Desk provides assistance to organisations looking to expand their presence in Africa.



The New Equation

Our strategy, The New Equation, is about how PwC brings together unique combinations of people, powered by technology, galvanising ourselves as a community of solvers to address those dual challenges. The foundation of the strategy is our multidisciplinary model, which allows us to help clients build trust and deliver sustained outcomes by bringing together deep expertise across a broad range of capabilities.

It is this combination of capabilities and the ability to look at things from different perspectives that is so essential to delivering high quality and real impacts for clients, stakeholders and society at large in Africa and globally.

Over 364,232 people

151 countries



About PwC - PwC Tanzania



Our History

1947 saw the formation of The East African firm of Cooper Brothers and Company being an amalgamation of two existing firms, the oldest of which first opened offices in Dar es Salaam in 1925. Mergers resulted in changes of name to Coopers & Lybrand (in 1957) and then PricewaterhouseCoopers (PwC) (in 1998). Accordingly, PwC and its legacy firms have operated in the country for more than 70 years.



Our Firm Today

Our operating entities in Tanzania are “PricewaterhouseCoopers” (a partnership) and “PricewaterhouseCoopers Limited” (together described below as “PwC Tanzania”) through which we provide audit, assurance services, tax and advisory services.

As of December 2023 PwC Tanzania had 9 partners and over 240 staff working from offices in Dar es Salaam and Arusha.

Apart from the training received whilst working with the firm in Tanzania, we also develop our people by deployment on secondment overseas - for example, as at December 2023 we had 8 Tanzanians working on long term secondments in other PwC offices (Africa and Europe)



Our Value Proposition

We combine in-depth understanding of local business, social, cultural and economic issues with deep functional and industry knowledge.

Our local expertise, combined with the geographic breadth and functional knowledge of our global network, ensure that our clients benefit from ideas that challenge conventional thinking and gain new perspectives. We offer high-quality, well-executed services, candid advice, practical and timely input for your decision making and access to the firm’s best resources.

We believe that developing strong relationships with clients unlocks value and meaningful results. This is how we do business. We take the time to listen, question and understand your goals and the competitive and regulatory environment. And then we tap into our resources to help you create the kind of value you are looking for.

02

Our Services



Audit and Assurance

PwC audits many Commercial and Industrial Products and Services (CIPS) companies, private and family business both big and small in Tanzania and around the world. Most companies want audit teams that know their issues and understand their business challenges.

PwC audit teams around the world use a single, global audit methodology, fully compliant with International Standards of Auditing and applicable national requirements.

Our globally consistent approach to the audit means that, regardless of location, PwC audit teams can understand and evaluate your business using a single language and common methods. In turn, that gives you a uniform level of quality in all our audits. This methodology also enables us to quickly organise and deploy the kinds of multinational audit teams often required by our larger clients.

Our deep understanding of regulation and legislation means we can also help with complex reporting issues involving Sarbanes-Oxley and International Financial Reporting Standards (IFRS).

We have the knowledge and experience necessary to help you with complex financial accounting issues related to matters such as listings, IFRS conversions, and corporate treasury functions.

Other Assurance services

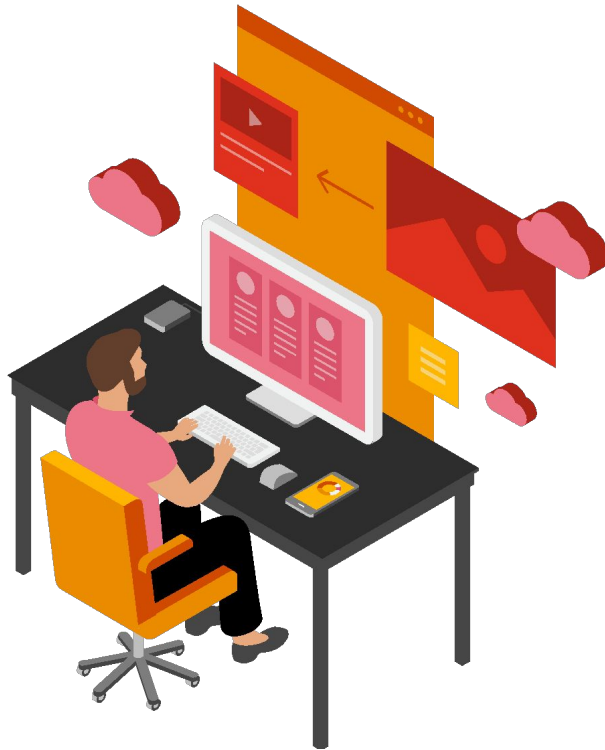
Other assurance services that we offer include:

- Statutory audit
- Regulatory compliance and reporting
- Sarbanes-Oxley compliance
- IFRS reporting
- Joint venture audits
- Internal audit
- Capital market transactions and IPOs
- Systems and process assurance
- Advice on acquisitions, alliances and disposals.

For further details

Refer to our Assurance Capability Statement.





Market Entry

This includes: regulatory registrations; processing of work and residence permit(s); market entry advice.

Transactions

Assistance with: assessment and management of acquisition / merger risk; acquisition structuring; pre-acquisition or pre-sale due diligence; managing tax compliance requirements throughout the deal.

International Tax

Guidance to businesses operating internationally (whether inbound to, or outbound from, Tanzania) to minimise potential tax inefficiencies that can arise when operating cross border or in multiple jurisdictions.

Transfer Pricing (TP)

Our assistance can cover: preparation of TP documentation to meet local requirements; evaluation of TP policies and actual practice (to review if correctly implemented); reviews prior to tax audits and support during tax audits.

Tax Reporting and Strategy

Focus areas include: strategy & operations; technology; tax accounting services; reporting & compliance. Reporting and compliance includes support with tax filing and payment requirements (corporate income tax and other taxes).

Tax Dispute Resolution

Support in managing tax disputes including: pre-audit prevention phase; audit / examination phase; post-audit settlement / resolution phase.

Tax Technical Support

Advice on all aspects of tax law including direct and indirect taxes, as well as tax “health checks” and tax training.

For further details

Refer to our Tax Services Capability Statement.

Advisory services

The needs of Commercial and Industrial Products and Services (CIPS) companies lie at the heart of our thinking and expertise. Whether you are pursuing new opportunities, responding to events or coping with the daily pressures of growth, we are there to help.

We do this by creating unique, value added solutions based on the combination of industry knowledge, subject matter expertise in our Consulting and Deals teams.

Transactions

Our services include, but are not limited to, the following:

- Valuation
- Due diligence
- Lead Transaction Advisory
- Financial modelling and review
- Market Entry/Feasibility studies
- Infrastructure



Business Recovery Services

Our services include, but are not limited to, the following:

- Independent business reviews and options analysis and Pre lending Reviews
- Operational Restructuring
- Insolvency solutions (administration, receivership, winding up)
- Interim Management, support CRO

Forensics

Our services include, but are not limited to, the following:

- Forensics Services
- Financial Crime
- Fraud Risk Management
- Digital Forensics
- Data Analytics
- Corporate Intelligence
- Dispute Analysis and Litigation support

Our Services – Advisory

Management consulting

Our services include, but are not limited to, the following:

- Culture and Change Management
- Organisation Transformation
- Compensation and Benefits
- Talent Management and Recruitment
- Human Resource Systems
- Digital Transformation
- Technology - SAP S4/HANA
- Fit for Growth (cost optimisation)
- Supply Chain optimisation
- Strategy Development and implementation
- Business Model Transformation (route to market)

Portfolio Programme Management

Our services include, but are not limited to, the following:

- Fund Management
- Programme Management
- Technical Assistance
- Monitoring and Evaluation

For further details

Refer to our Advisory Services Capability Statement.



03

Industry Focus



Industry specific solutions

PwC's Consumer and Industrial Products and Services (CIPS) group focuses on delivering professional services to companies of all sizes, across all sectors of the industry which includes but not limited to; manufacturing, telecommunication and media, family businesses, processing, trading, agriculture and hospitality. We provide industry-specific solutions in the fields of assurance, tax and advisory to help companies address their business and stakeholder issues.

Our significant experience in Tanzania in the Consumer and industrial products and services means that our professionals are able to leverage their industry knowledge to deliver immediate value to our clients by bringing to bear our in-depth understanding of business issues.

Industry insights

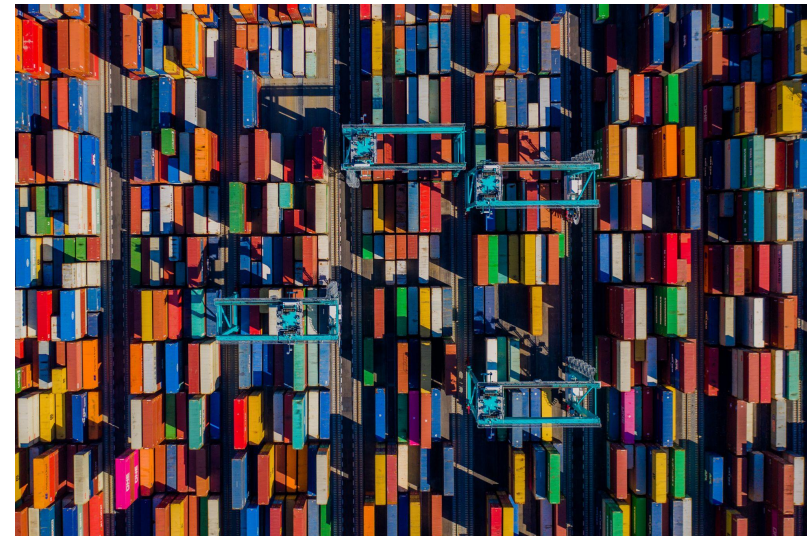
Our commitment to the CIPS industry goes beyond our services. We stay in touch with our clients through 'thought leadership' activities. From roundtable discussions to global surveys, we share knowledge with our clients on industry issues. We prepare industry dedicated reports and gather opinions on the issues that are of key strategic importance to our clients and the challenges that lie ahead.

Our resources

PwC's professionals receive specialised training, including regular updates on industry issues, that enables them to bring a high level of industry-specific knowledge to their work.

Our client service teams are made up of dedicated specialists with relevant experience in the Consumer and Industrial Products and Services. Our engagement with CIPS stakeholders whether in the context of client work, or other thought leadership activities, ensure that we keep abreast of developing regulatory changes and industry developments.

Where necessary, we are able to leverage our strong network of firms around the world to draw on resources from other territories where required.



Thought Leadership - Tanzania

Insights from the Entertainment & Media Outlook: 2019–2023 An African perspective

Getting personal: Putting the me in entertainment & media

An in-depth analysis of the trends shaping the entertainment and media industry in South Africa, Nigeria, Kenya, Ghana and Tanzania
10th annual edition
October 2019



www.pwc.co.za/outlook

Excise duty: 1954 legislation, telecoms – change overdue!

► **RAPHAEL MUJUMUNGU AND EDINA MEELA**

Search “1954 events in Tanganyika” and you will see reference to the formation (on 7 July (“Saba Saba”)) of the Tanganyika African National Union (TANU) with Julius Nyerere as its first president (and which in 1977 merged with the Afro-Shirazi Party (ASP) of Zanzibar to become Chama Cha Mapinduzi (“CCM”)). What such a search is unlikely to reveal is that this was also the year of the coming into force of the Excise (Management and Tariff) Act, CAP 147 (“the Act”).

This Act still remains in force but with significant amendments. By contrast other tax legislation has been revamped - for example, new legislation for customs (in 2004), income tax (in 2004) and VAT (2014). Taking a glance at other neighbouring jurisdictions one will realise that new excise duty legislation has been adopted in Uganda

Excise duty should not be levied at different stages within the same supply chain

THE AUTHORS

services” (as defined). One category of such services is the selling of data, which can be done in stages (i.e. selling data bandwidth in bulk to

regime on digital and mobile services as “unconducive” and “resulting in higher transaction costs and constituting an adoption barrier”. The report further highlighted that excessive sector-specific taxes are imposed on the mobile sector in Tanzania when compared with the average for Sub-Saharan Africa (“SSA”) and with other regional averages, for example, as a percentage of mobile sector revenue in Tanzania taxes and fees are 34 percent (comprising sector-specific taxes and fees of 18 percent, and general taxes and fees of 16 percent) as compared to 26 percent for SSA (which has a much lower level of sector specific taxes and fees (10 percent)). The report states that “the comparatively high tax burden is mainly driven by high excise duties on mobile services”.

So, in summary let’s look at the need for (i) new legislation and (ii) reduced rates for excisable services.

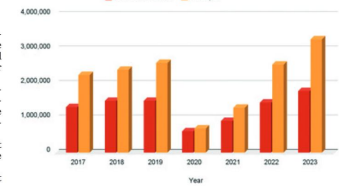
After the swift rebound of tourism, what next?

► **ZAINAB S. MSIMBE**



In 2023, Tanzania saw a tremendous bounce back in the tourism industry, with the number of tourist arrivals – and revenues surpassing the pre-pandemic levels. How can we keep the momentum going, so as to make the most of tourism’s critical contribution to forex earnings and employment in the country, and do so sustainably?

According to the Bank of Tanzania’s monthly economic review of



the recent tremendous performance of the Tourism industry, so as to optimise the future of the sector. This is made clear in the recent World Bank’s Country Economic Memorandum for Tanzania (with the theme, “Privatizing Growth”) which listed five priority policy actions to enable sustained robust growth of the economy. One of these

The Government’s efforts to upgrade the airports in the southern areas, which include Iringa and Mbeya, are commendable as this is a step in the right direction in the development of Tourism in the south circuit. Further, new areas for tourism growth will generate positive economic impacts and ensure the distribution

summarised in a recent Tourism Confederation of Tanzania publication (titled “Overcoming Challenges in Tanzania’s Tourism Sector – A Report on Achieving Sustainable Growth in 2024”) and are similar to concerns I highlighted in a previous September 2022 article of mine. In summary, action is needed from the Government to ensure sustainable growth in the Tourism sector.

There are also lower-hanging fruits that can be addressed by players in the Tourism sector, such as quality of human resources. According to the World Economic Forum’s Travel and Tourism Development Index, Tanzania ranks 108th in the world on human resource and labour market.

While the Government has a significant role to play in education as part of improving the quality of the labour force, the players in the sector should endeavour to invest in upskilling their workforce. As part of their socioeconomic development agenda, perhaps they could work together with International Development Agencies to come up



Build trust to secure your legacy

PwC East Africa Family Business Survey 2023

Pre-Budget Briefing 4

Excisable Goods (Fuel, Manufacturing) – June 2023

Click on the image to read the article or the report





Global Consumer Insights Pulse Survey June 2023: Sharpening the pre- purchase consumer experience



Transform to build trust

Family businesses need to adopt new
priorities to secure their legacy



Preparing for tomorrow's consumers today: The future of consumer markets



From trust to impact

Why family businesses
need to act now to ensure
their legacy tomorrow

Click on the
image to
access the
report



Spot on CIPS- 2022

The future of consumer markets

Start reading

Accelerating the health economy of tomorrow

Transforming health systems and embracing
innovation amid a pandemic



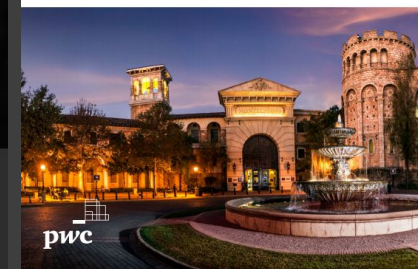
www.pwc.com/globalthe



Global Entertainment and Media Outlook 2023–2027 | PwC

Hotels outlook: 2019–2023 Future resilience

South Africa – Nigeria – Mauritius – Kenya – Tanzania
www.pwc.co.za/hospitality-and-leisure



04

Our people



Joseph Lyimo: Indirect tax Partner & CIPS Industry Group Leader



Joseph Lyimo

Partner/ Director
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joseph.lyimo@pwc.com



Responsibilities

- Leader - Indirect Taxes
- Leader - Company Secretarial Services
- Leader - Sustainability

Specialisation

- Tax compliance and advisory
- Tax policy & legislations
- Tax dispute resolution
- Tax health checks and due diligence
- Company setup and winding up
- Company regulatory compliance
- Immigration services

Value delivered to clients

- Part of the PwC network team working with PwC New Zealand for two years in the Auckland office.
- Part of PwC Africa Indirect Tax Network

Qualifications and memberships

- Bachelor in Laws (LL.B – Honours), UDSM
- Masters of Arts in Revenue Law and Administration (MARLA), UDSM
- Registered Tax Consultant (with the TRA)
- Registered Advocate of the High Court of Tanzania
- Certified Director with the Institute of Directors in Tanzania (IoDT)

Biography

Joseph has worked with PwC (mostly in Tanzania) since 2001 and became a partner from July 2016. He is a qualified lawyer and a registered tax consultant (with the Tanzania Revenue Authority). He is also a registered advocate of the High Court of Tanzania. Joseph is also a certified board director with IoDT.

He has principally specialised in indirect taxes and has spent two years on secondment to PwC New Zealand where he worked in the VAT (GST) practice. Joseph is currently the Partner in charge of the Indirect Taxes and Company Secretarial Services teams, and leads the CIPS industry group in Tanzania.

Industry experience: CIPS

Joseph has been involved in providing indirect tax advisory services, including conducting tax reviews for numerous entities in Tanzania across various sectors. His experience includes significant experience with the Tanzania Investment Centre.

He has been significantly involved in the pre-budget discussions together with Tanzania Private Sector Foundation where he has been leading the discussions on tax reforms from the task force level to the meetings with the Permanent Parliamentary Budget Committee. He also assist Business Associations (e.g. Media Owners Association of Tanzania Tanzania Bankers Association, etc) in engaging discussions with the government stakeholders on tax issues that negatively affect their industries.

Joseph has been actively involved in advocating for positive changes of business laws to encourage trade development in Tanzania. These have included writing up several articles published in the newspapers in relation to different legislative amendments as they relate to mining, telecoms and general taxation for various sectors in Tanzania. In addition he has made various presentations to the government authorities (Tanzania Revenue Authority, Ministry of Finance) and to the parliamentarians (parliamentary committees) on tax issues and adoption of best tax practices. Joseph was fully involved in the discussions with the Ministry of Finance and the Permanent Parliamentary Committee on Budget in the introduction of the new VAT Act 2014 and the Tax Administration Act 2015. Joseph is also a seasoned trainer on various taxation areas to and has made numerous tax trainings to various sectors.

Over the years Joseph has carried out a number of assignments for many of the major companies operating in Tanzania, and across all sectors including most listed companies, operating in the telecommunications sector, tourism, hospitality, agriculture, automotive and manufacturing. He has been involved in several assignments in relation to structuring, dispute resolution, health checks. In addition, he has worked extensively with many industry organisations in helping them articulate positions with regard to tax policy matters.

His experience in the Consumer Industrial Products & Services (CIPS) sector includes providing tax services to clients such as Dangote Cement, Honora Tanzania Public Limited Company, Vodacom Tanzania, Tanzania Breweries, Mantrac Tanzania, Illovo Distillers and Airtel Tanzania, Bakhresa group, Toyota Tanzania, Tanzania Cigarette Company (TCC), Kioo Limited, Tanganyika Planting Company (TPC) Limited, Tourism Promotion Services (Serena Hotels) etc.

Assurance - CIPS Contacts (partners and associate director)



Patrick Kiambi

Partner/ Director
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kiambi.patrick@pwc.com



Responsibilities

Assurance Leader - PwC Tanzania

Relevant experience

Statutory audits
IFRS reporting
Sarbanes-Oxley compliance
Regulatory compliance and reporting
Work experience outside Tanzania:
Kenya, South Africa

Qualifications and memberships

Certified Public Accountant [CPA (K)]
Certified Internal Auditor
Registered tax consultant with TRA
Fellow of the Association of Chartered Certified Accountants (ACCA)
Registered with the National Board of Accountants and Auditors (NBAA)
Bachelor of Science in Electrical Engineering



Zainab Msimbe

Partner/ Director
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Partner – Assurance Services
Leader- Learning and Development
Country Operations Partner

Statutory audits
IFRS reporting
Regulatory compliance and reporting
Work experience outside Tanzania:
Uganda

Fellow Certified Public Accountant (Tanzania)
Registered with the National Board of Accountants and Auditors (NBAA)
MBA (Finance) from the University of Dar es Salaam.
Bachelor of Commerce Degree (Finance)



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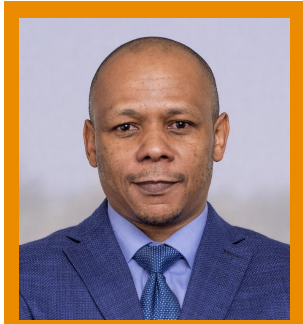


Capital Markets & Accounting Advisory Services

Accounting advisory services
IFRS training
Impact assessments and implementation projects
Statutory audit
Work experience outside Tanzania:
Kenya, South Africa

Member of the Association of Chartered Certified Accountants (ACCA).
Accredited member of the Global Accounting Consulting services (GACS).
Certification in Business Valuation
Bachelor of Commerce (Accounting)

Assurance - CIPS Contacts



Benjamin Mkwizu

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Responsibilities

Risk Assurance Services

Relevant experience

IT Governance and IT Risk Management
Cyber Security and Data Privacy
IT System Selection & Implementation Support
Enterprise Risk Management
Business Process Optimization
Work experience outside Tanzania:
Kenya

Qualifications and memberships

Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Ethical Hacker (CEH)
Bachelor of Science (Computer Science)



Sarah Bisanda

Associate Director
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Audit and Assurance Services
Industry group driver

Statutory audits
IFRS reporting
Regulatory compliance and reporting
Work experience outside Tanzania:
Namibia

Member National Board of Accountants and Auditors (NBAA)
Institute of Chartered Accountants in Namibia (ICAN)
Member South African Institute of Chartered Accountants (SAICA)
Bachelor of Accounting



Golder Kamuzora

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Risk Assurance Services

IT Security Controls
Cybersecurity
Application Security
Technology Risk management
Data Analytics and Assurance

Certified Information Systems Auditor (CISA)
Member of (Member of Information Systems Audit and Control Association (ISACA)
MSc in Cybersecurity .
B.Sc. degree in Computer Engineering and Information Technology

Tax - CIPS Contacts



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Responsibilities

Tax Leader - PwC Tanzania
Leader – Payroll and
Advisory

Relevant experience

Tax compliance and advisory
Tax policy & legislations
Tax dispute resolution
Tax health checks

Qualifications and memberships

Registered Tax Consultant with the Tanzania Revenue
Authority
National Board of Accountants and Auditors
Association of Chartered Certified Accountants (UK)
BSc. Managerial & Administrative Studies, Aston
University, U.K.



Ali Dawoodbhai

Partner/ Director
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Leader - Transfer Pricing

Transfer Pricing
International acquisitions & disposals
Post acquisition integration
Group simplification
Work experience outside Tanzania:
United Kingdom

Member of the Institute of Chartered Accountants in
England and Wales
Member of the Chartered Institute of Taxation
Bachelor's - Accounting and Finance
Registered Tax Consultant (with the TRA)



Pamela Salehe

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Responsible for Tax practice
at Arusha office

Tax compliance and advisory
Tax policy & legislations
Tax dispute resolution
Tax due diligence
Tax health checks

Advocate of the High Court, Tanzania
Registered Tax Consultant (with the TRA)
Masters of Law (LLM)
Bachelor of Law (LLB)

Advisory - CIPS Contacts



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Responsibilities

Advisory Consulting

Relevant experience

Financial Due Diligence and transaction
Business valuations
Financial Modelling
Feasibility Studies and Business plans
Strategic plans
Public Private Partnerships and
Infrastructure Advisory
Transaction advisory for capital raising
(equity and Debt)
Independent Business Reviews (IBR)

Qualifications and memberships

Master of Business Administration (MBA) - UK
Member of National Board of Accounting and Auditor
(NBAA) Tanzania
Certified Public Accountant - CPA (T)
Licenced Nominated Advisor (NOMAD) by CMSA
Bachelor of Laws (LLB) - Tanzania



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Advisory Consulting

People and Change
Project Management
Strategy and Operations

Master of Arts
Certified (ProSci) Change Management practitioner
B.A. Political Science and Public Administration

05

Contacts



Please let us know if you would like to discuss further...

Assurance

Patrick Kiambi	Partner – Assurance Leader
Nelson Msuya	Partner – Government and Public Sector
Zainab Msimbe	Partner - Assurance Private Sector
Cletus Kiyuga	Partner - Financial Services
Delvina Libent	Associate Director – Government and Public Sector
Neemayani Kaduma	Associate Director- Risk Assurance Services
Benjamin Mkwizu	Associate Director - Risk Assurance Services
Sarah Bisanda	Associate Director - Assurance Private Sector
Howary Kharbush	Associate Director - Capital Markets & Accounting Advisory Services

Tax

Rishit Shah	Partner – Tax Leader
David Tarimo	Country Senior Partner, Energy, Utilities and Resource Leader (EU&R)
Joseph Lyimo	Partner – Indirect Taxes, CIPS leader
Mirumbe Mseti	Partner – Direct Taxes
Ali Asger Dawoodbhai	Partner – Transfer Pricing
Jonja Kshalaba	Associate Director – Direct Tax
Redempta Maira	Associate Director – Direct Tax

Advisory

Chacha Winani	Associate Director
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PwC Tanzania



[@pwc_tz](https://twitter.com/pwc_tz)



PwC Africa



Tax data

- [2024 Tax Calendar](#)
- [Tax Data Card](#)
- [Tanzania VAT Data Card](#)



Thank You



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