



Legal Business Solutions (LBS) Capability Statement



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Background

About PwC - Global, Africa and The New Era

Global

At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries and 137 territories. Across assurance, tax and legal, deals, consulting and risk services, we help clients build, accelerate, and sustain momentum. Find out more at www.pwc.com.

Africa

In Africa, we're the largest provider of professional services with over 450 partners and over 10,000 people in 14 countries. This means that we're able to provide our clients with seamless and consistent tax and legal, assurance, deals consulting and risk services, wherever they do business on the continent.

The Next Era

We're proud of the way we constantly evolve to support our clients and our people. Now, we're evolving another important part of who we are: our brand. At the heart of it all is greater clarity about the role we play for clients and our people as we help them build, sustain and accelerate momentum.

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.



About 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 assurance, tax and legal services, deals, consulting, and risk services.

As of July 2026, PwC Tanzania had 10 partners and over 250 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 of July 2026 we had 5 Tanzanians working on long term secondments in other PwC offices (Africa, North America 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.



Our Services

Market Entry

Market Entry - Set up support

Set up support including:

- Incorporation of local companies
- Registration of branches of foreign companies
- Tax registrations (Income tax, VAT)
- Business licences
- Investment registrations (Tanzania Investment Centre (TIC); Special Economic Zone (SEZ) / Export Processing Zone (EPZ)) through TISEZA
- Trademarks and business names

Market Entry - International Assignees

Processing of work and residence permit(s).

Mergers, acquisitions, dispositions

Our transaction support services are comprehensive, covering everything from acquisitions and mergers to group restructurings. Whether you are looking to acquire or merge with another company or restructure your group operations, our qualified legal professionals are equipped to provide end-to-end support, enabling you to achieve your strategic objectives efficiently and securely. In doing so, we have designed our services in such a way that we are able to guide you from the early stages of negotiation to finalization of the deal.

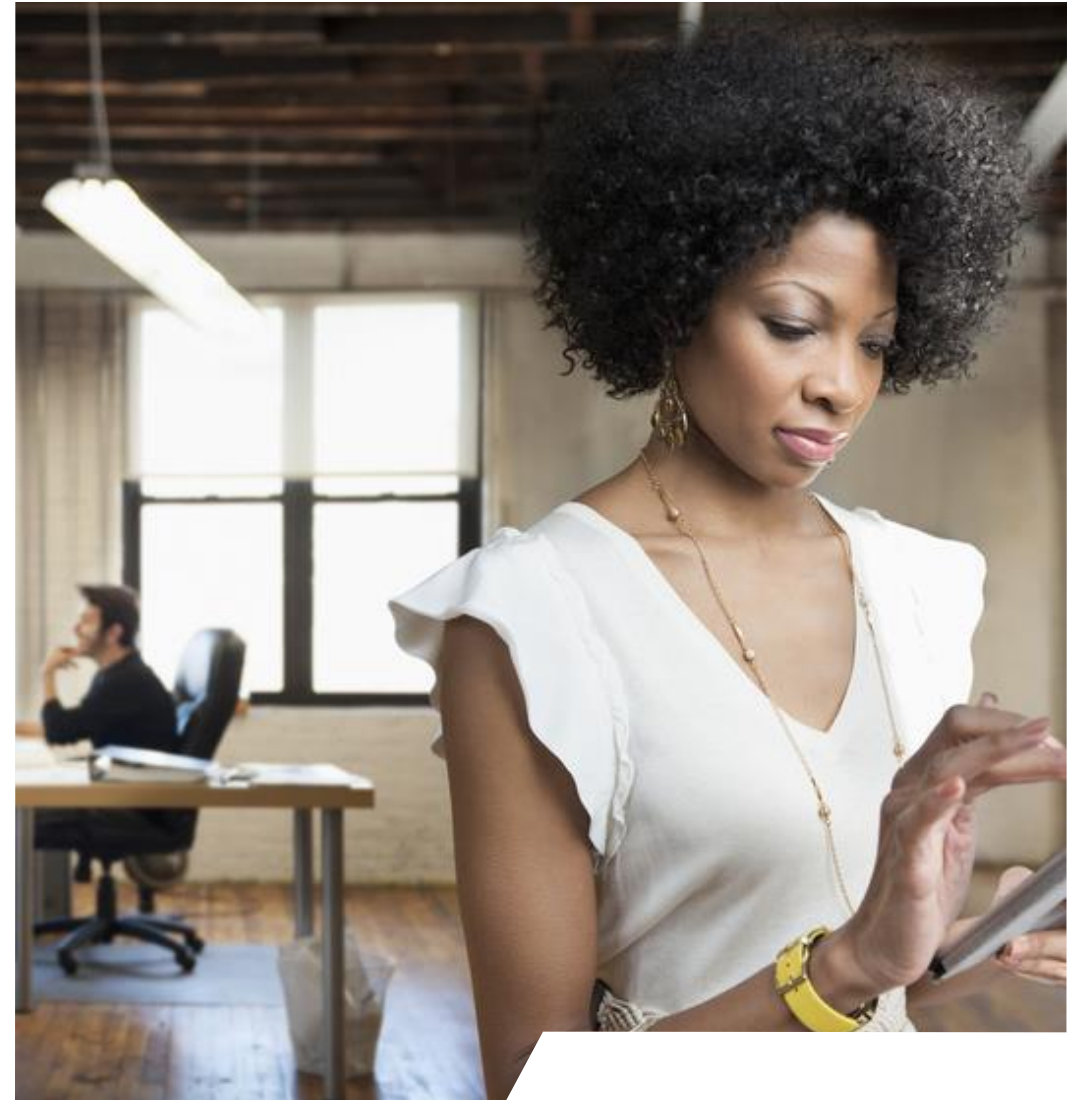


Business Establishment/Registration services

As one of Africa's major economic hubs, we assist clients set up operations in Tanzania and assist in subsequent expansion.

We particularly assist clients on the following areas:

- Registration of a local company/ branch with the Registrar of Companies (BRELA):
- Registration for Taxpayer Identification Number (TIN) with the Tanzania Revenue authority(TRA);
- Registration with relevant regulatory Authority
- Business license registration;
- Registration with other sectorial licenses;
- Opening of a local bank account;
- Registration for VAT Registration Number (VRN) with the Tanzania Revenue authority (TRA);
- Registration with the Workers Compensation Fund (WCF); and
- Registration with the National security fund (NSSF).



Legal compliance services

(a) Basic minimum compliance services

- Preparation of minutes of the Board meeting approving the audited accounts (once in every calendar year);
- Preparation of minutes of the Annual General Meeting (once in every calendar year);
- Completion and filing of the Annual Return with Business Registration and Licencing Agency (BRELA) - once in every calendar year;
- Assisting with the renewal of the business licence (once in every calendar year); and
- Filing of the beneficial owner information with the Registrar of companies

(b) Legal consulting services

We offer comprehensive legal consultation services, tailored to address the unique needs of each client. Our expertise spans a wide range of practice areas such as market entry requirements, employment law, competition law, mining law, petroleum law, immigration law, investment law, data protection law, contract law, foreign exchange regulation, general regulatory compliance, and company exist mechanisms.



Legal compliance services

(c) Other Company secretarial services

- Preparing draft minutes and extract resolutions of a directors' or shareholders' meeting for specific tasks such as approving share transfers, appointment/resignation of directors, opening of bank account, etc;
- Preparing and filing with BRELA various statutory returns relating to the decisions made at the meetings of directors and shareholders for changes in directors, secretary, registered office, share capital, memorandum and articles, etc;
- Attending meetings of directors and shareholders and preparing and circulating minutes thereof;
- Conducting a company search at BRELA and providing a report on the status of the company's secretarial compliance and advising on the action required to update the compliance;
- Registration of share transfers and issuance of share certificates;
- Advising and assisting on company secretarial matters (e.g. review and amendment of memorandum and articles, appointment/resignation of directors, share transfers, conversion of loans into equity, amendment of share capital, issue of share; and
- Assistance with trademark registration/renewal.



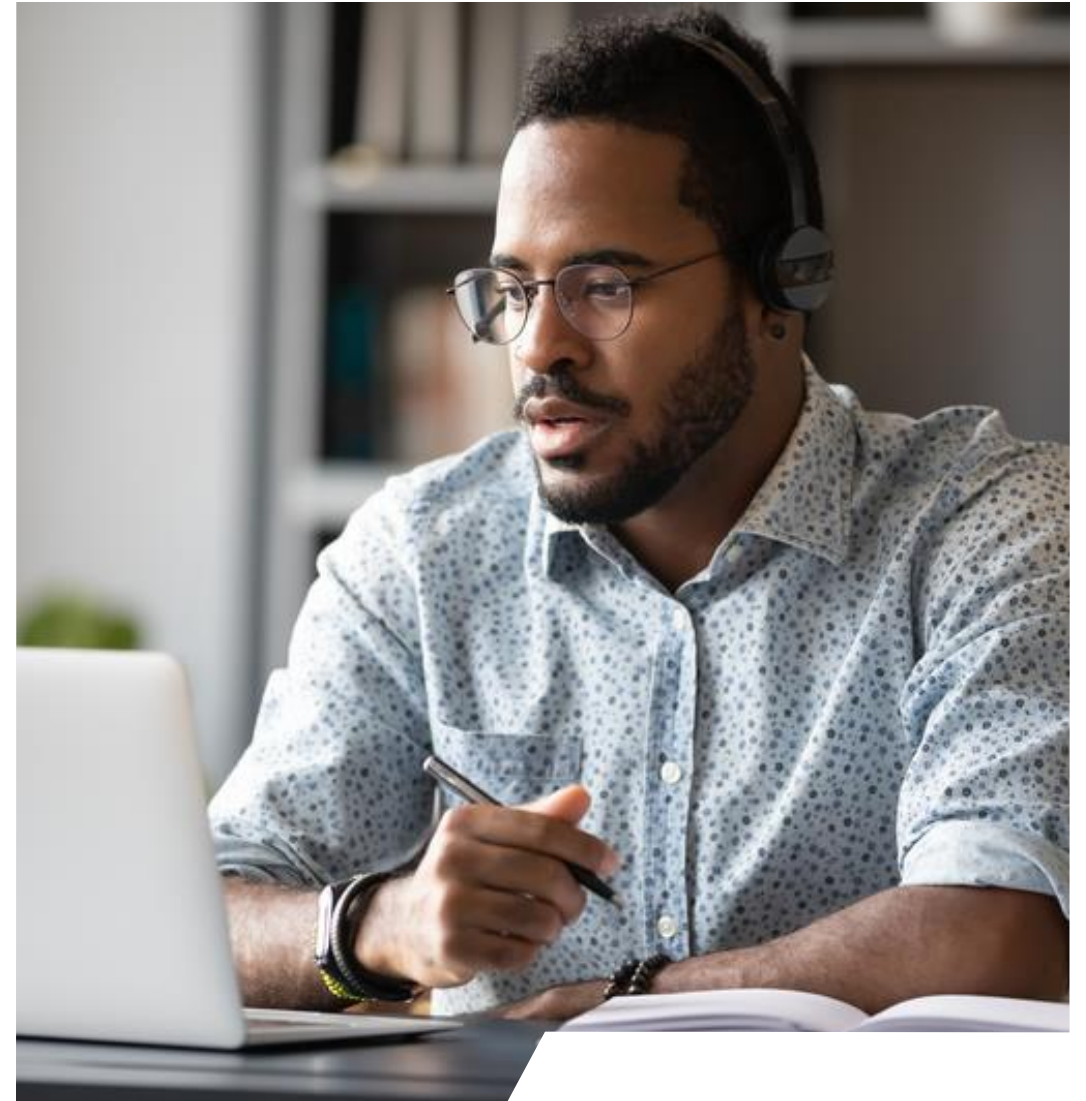
Legal compliance services

(d) Immigration services

The Immigration landscape in Tanzania is dynamic and complex. We leverage our up-to-date knowledge of the law and practice along with strong working relationship with the Labour and Immigration Authorities guide expatriates and the employers from making decisions, preparations and set up process in Tanzania in compliance with the relevant Immigration and Labour laws.

Our services include:

- Advise and provide guidance on wide range of immigration issues;
- Review/ drafting of employment contracts to align with work permit requirements;
- Assistance in processing and procurement of work/residence permits and visa for assignee and their families/dependents;
- Processing appeals for work/residence permits rejection;
- Filing non-citizen returns with the Labour and Immigration Commissioner; and
- Advise and assist with surrender or cancellation of the permits in compliance with the law.



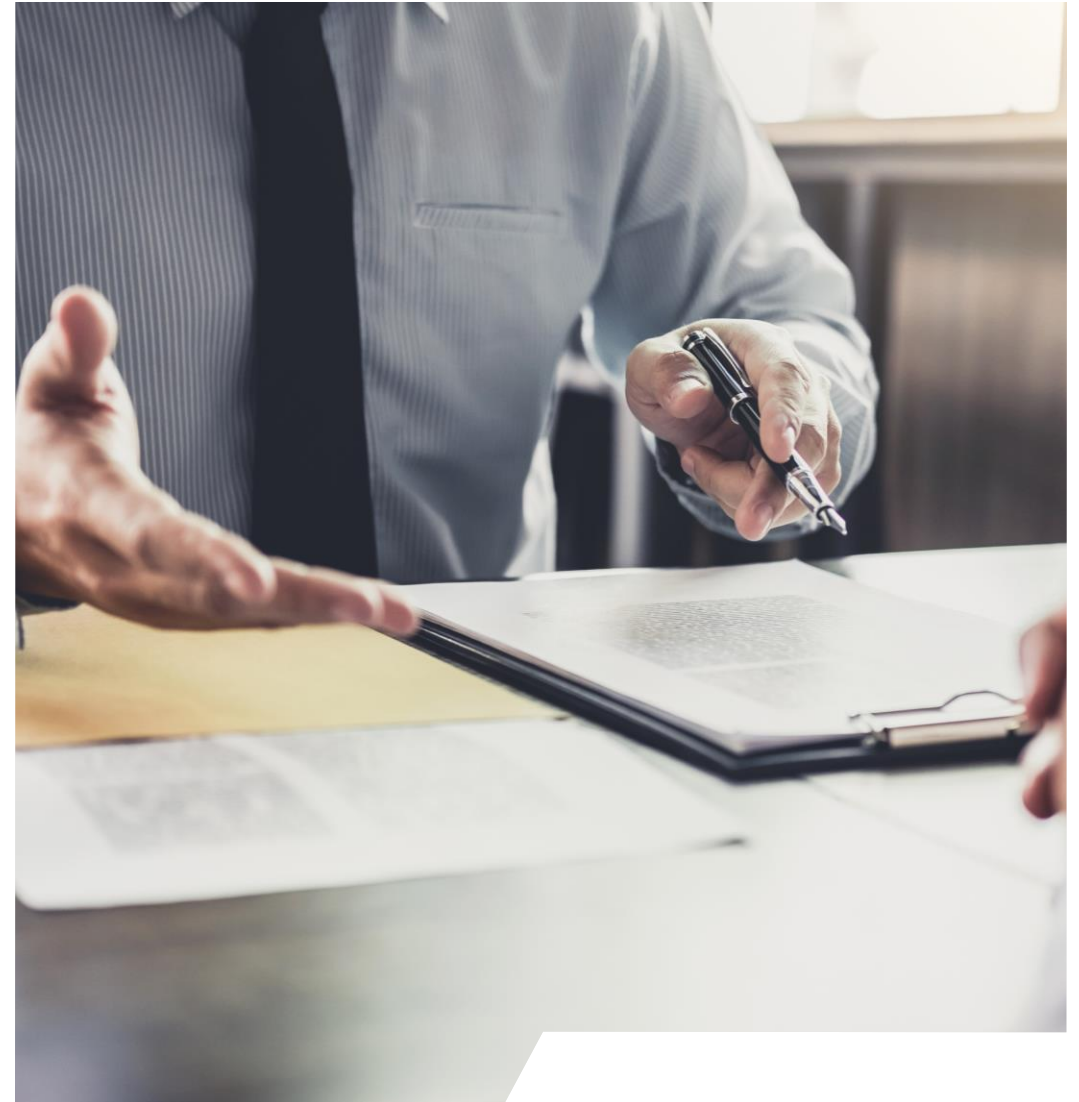
Other legal services

(e) Registered Office

We offer the use of our office address as your company's registered address for official purposes. This includes receiving of original documents sent by mail and keeping logs of any incoming and outgoing documents. We can also assist to organising courier of the documents to your intended address. This service is offered for the initial six months of entity registration.

Please note that our registered office services does not include:

- Direct communications with your clients i.e. via email correspondences. Email communications should be directed to you;
- Receipt or storage of any products; and
- Using our office address for invoicing purposes.



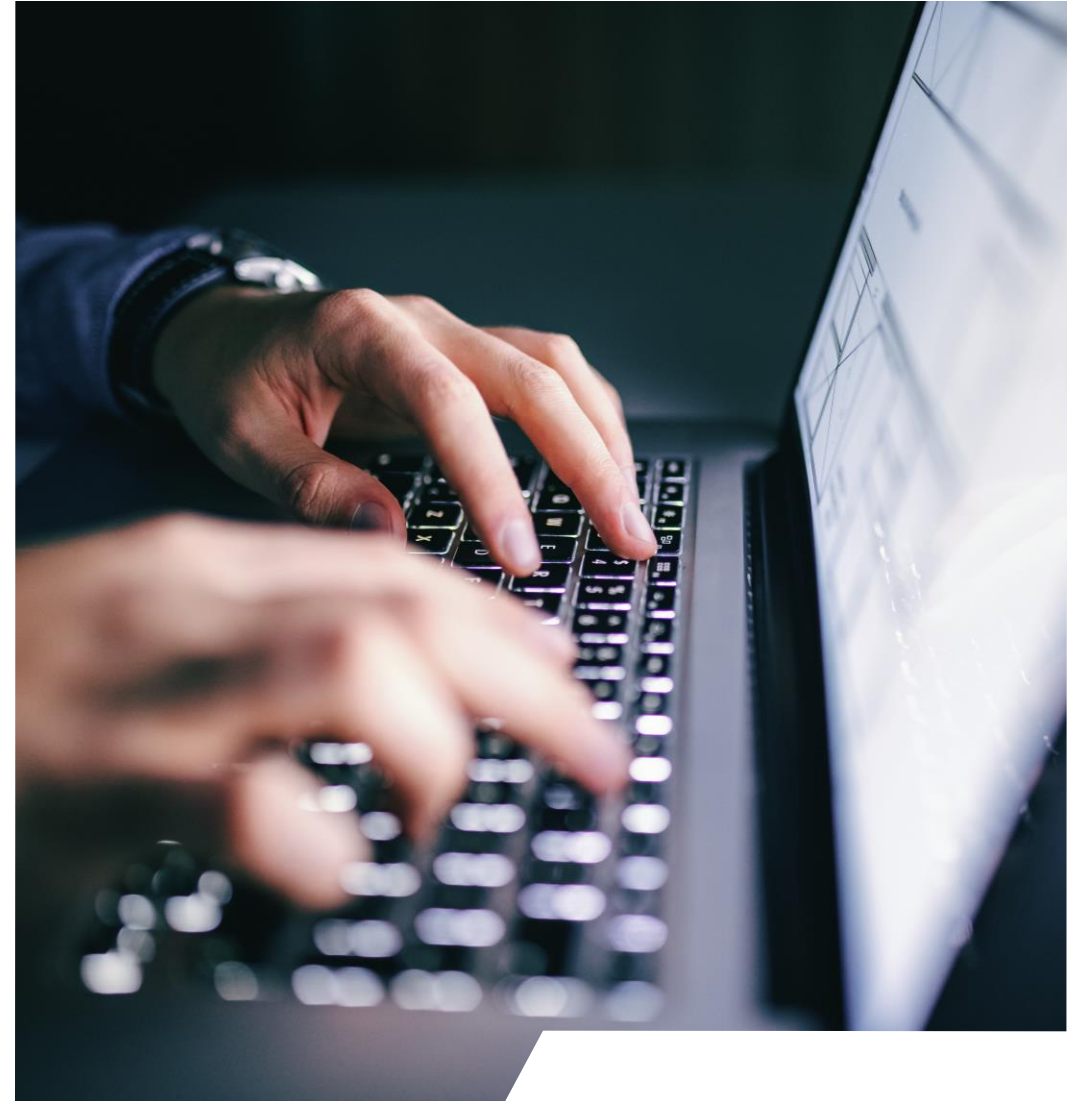
Other legal services

(f) Data privacy services

Tanzania has enacted the Personal Data Protection Act, 2022 which became effective from 1 May 2023. There is a range of compliance obligations imposed under the Act which all businesses operating in Tanzania need to comply with. In this regard, we provide tailored support to help the organizations meet the requirements effectively.

Our services include:

- Awareness and training to staff/management;
- Registration support;
- Policies and Third-party contract review;
- Overall data protection and privacy design;
- Data protection impact, Gap and Transfer impact assessments;
- Breach management support;
- Governance and Strategy; and
- Designing privacy notice and consent forms.





Other Legal Services

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

- Legal Health check
- Legal due diligence
- Other regulatory/legal services:
- Capital injection/withdraw
- Foreign loan registration with the Bank of Tanzania (BoT)
- Conversion of loan to equity (debt to equity swap),
- Foreign exchange regulations
- Relevant industry regulatory matters such as local content regulation, microfinance
- Trust management services
- Advising on new or amended laws and regulations
- Application for National Identification Number (NIN) for non-citizens.
- Application for Taxpayer Identification Number (TIN) for non-citizens.

Tax Litigation Services

We offer comprehensive tax litigation support designed to assist clients throughout the entire dispute resolution cycle in tax related matters starting from the moment the final determination is issued by the Commissioner General of the Tanzania Revenue Authority (TRA), through to the Tax Revenue Appeals Board (TRAB) and the Tax Revenue Appeals Tribunal (TRAT).

- Strategic legal representation before the TRA, TRAB and TRAT to secure the best possible outcome;
- Drafting and filing of all legal documents i.e. Notices of Intention to Appeal, Statement of Appeals, Written submissions in supporting the appeal to both the TRAB and TRAT.

Other services

- Preparation of Memorandum and Record of Appeal and Written Submissions all the way from TRAB, TRAT and Court of Appeal (CAT);
- Drafting formal proposal for amicable settlement and representation in Out of Court Settlement with the TRA;
- Drafting and filing post-settlement documents i.e. Deed of Settlement/Deed of Satisfaction of Decree;
- Advising on litigation strategy to evaluate risks, strengths, possible outcomes, and optimal legal approaches;
- Providing post judgment guidance to ensure compliance with court directives, assess implications, and advise on next steps; judgment guidance to ensure compliance with court directives, assess implications, and advise on next steps;
- Providing comprehensive legal opinion and legal memo on the chances of success before appeal and when the cases are before the TRAB, TRAT, and the Court of Appeal (CAT); and
- Customized strategies tailored to your business needs, drawing on our team's tracking record in complex cases.



Our Thought Leadership

LBS Thought Leadership - Tanzania



April 2025

Regulations on the use of Foreign Currency in Tanzania

On 28 March 2025, the Government of Tanzania through Government Notice No. 198, published the Foreign Currency Regulations, 2025 (made under section 70 of the Bank of Tanzania Act, Cap 197).

Key message of the Regulations

- **Emphasises on the use of TZS**
 - All prices for goods and services within Tanzania must be quoted in TZS
 - Payments for goods and services in Tanzania must be done only in TZS
- **Highlighted transactions that can be done in foreign currency**
 - Contributions paid by the Government to regional institutions within the country.
 - Transactions involving embassies and international organisations within Tanzania
 - Loans provided by commercial banks and financial institutions within the country in foreign currency; and
 - Payments for goods in duty-free shops.

Implication of these Regulations for businesses

- Businesses must review and amend contracts involving foreign currency within one year from the date of issuance of the Regulations.
- Revise pricing and payment systems to align with TZS requirements.

- Operational adjustments - Businesses handling multi-currency transactions need to evaluate their financial and accounting systems.
- Legal & Regulatory compliance - non compliance may attract penalties under the Bank of Tanzania Act.

Next steps for businesses

- Conduct an internal review of contracts, pricing, and invoicing systems.
- Seek regulatory guidance from legal and tax advisors
- Communicate changes to customers, suppliers and stakeholders.



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Tanzania Tax Datacard
2025/2026



The tax deal we all signed (but never read)

“Most people think of taxes as a legal burden, something we pay because we must. But taxation is far more than a financial obligation.”



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Africa Customs and Cross Border Trade Guide

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Trade Compliance for Leadership: Navigating a Shifting Global Landscape



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Service Levy Alert
Amendment of the service levy rate



Our People

Joseph Lyimo: Legal Services Leader



Name	Joseph Lyimo
Title	Partner / Director - PwC Tanzania
Contact details	M: +255 767 992 506 E: joseph.lyimo@pwc.com LinkedIn: Joseph Lyimo
Qualifications	• Masters of Arts in Revenue Law and Administration (MARLA), University of Dar es Salaam, Tanzania • Bachelor of Laws (LLB – Honours), University of Dar es Salaam, Tanzania • Registered Advocate of the High Court of Tanzania • Registered Tax Consultant: Tanzania Revenue Authority (TRA) • Member – Institute of Directors Tanzania (IoDT)
Responsibilities	• Business conduct leader • Consumer industrial products (CIPS) group leader
Specialisation	• Company setup and winding up • Mergers and acquisitions • Foreign exchange regulations and foreign loan registration • Immigration services • Data Security • Legal business solutions • Tax compliance & advisory • Tax policy & legislations • Tax dispute resolution • Tax & Legal health checks and due diligence
Relevant Experience:	Joseph has worked with PwC for 25 years including two years on secondment to PwC New Zealand where he worked in the VAT (GST) practice. Joseph became a partner from July 2016. He is the Partner in charge of the Indirect Taxes and Legal Business Solutions Services teams and also the current leader for the Consumer Industrial Products (CIPS) Group of the Tanzanian firm. 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.

Pamella Salehe: Engagement Manager



Name	Pamella Salehe
Title	Senior Manager - PwC Tanzania
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Qualifications	• Masters of Laws (LLM) - University of Stellenbosch, Republic of South Africa • Bachelor of Laws (LLB – Honours) - University of Dar es Salaam, Tanzania • Advocate and Commissioner for Oaths - High Court of Tanzania • Registered Tax Consultant - Tanzania Revenue Authority. • Member – Institute of Directors Tanzania (IoDT)
Specialisation	• Company setup and winding up • Company regulatory compliance • Debt restructuring • Merger and acquisitions • Immigration services • Data Security • Legal business solutions • Tax compliance & advisory • Tax policy & legislations • Tax dispute resolution • Tax & Legal health checks and due diligence
Relevant experience:	Pamella re-joined PwC from the Ministry of Finance where she worked for more than 7 years as a tax specialist. In the Ministry Pamella was mainly involved in dealing with international taxes (particularly on tax treaties negotiations), tax reforms and tax legislations. Pamella was further involved in drafting the new VAT Act 2014 and Tax Administration Act, 2015. Pamella has successfully led teams in both tax and legal due diligence, and compliance assessments, consistently ensuring that client expectations and objectives are achieved. Her blend of policy-level insight and practical advisory skills makes her a trusted advisor to corporate and institutional clients across diverse sectors.

Rashidi George: Tax Litigation Manager



Name	Rashidi George
Title	Manager - PwC Tanzania
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Qualifications	• Master of Laws in Taxation - University of Dar es Salaam, Tanzania • Bachelor of Laws – Mzumbe University, Tanzania • Advocate and Commissioner for Oaths - High Court of Tanzania • Member of Tanganyika Law Society • Member of East Africa Law Society
Specialisation	• Tax compliance and advisory • Tax policy & legislations • Tax Litigation and alternative dispute resolution • Tax due diligence • Tax health checks • International tax • Company regulatory compliance • Tax audit • Legal business solutions
Relevant Experience:	Rashidi George is an experienced tax attorney with proven expertise across Tanzania's leading legal and professional service firms (over 8 years with a very well-known law firm and a stint with another big 4 in Tanzania) before joining PwC. He has extensive experience handling high-stakes tax disputes before Tax Revenue Appeal Board (TRAB), Tax Revenue Appeal Tribunal (TRAT), and the Court of Appeal of Tanzania (CAT), in all areas of tax. His advisory strength spans from international tax, double taxation agreements, bilateral investment treaty, and structuring cross-border operations for multinational corporations. Rashidi blends legal precision from litigation practice with strategic, risk-focused tax advisory gained in top-tier consulting environments. Passionate about clarity in complex tax matters, Rashidi helps businesses navigate Tanzania's evolving taxation environment with confidence.

Legal Business Solutions – Senior Associates

		Responsibilities	Relevant experience	Qualifications and memberships
	Nawike Samson Senior Associate M: +255 (0) 755 623 957 nawike.samson@pwc.com 	Senior Associate – Legal Business Solutions	• Legal Business Solutions • Mergers and acquisitions • Immigration services • Data protection and privacy	• Bachelor of Laws – Mzumbe University, Tanzania • Advocate of the High Court of Tanzania • Notary Public and Commissioner for Oaths • Member of Tanganyika Law Society
	Neema Mvungi Senior Associate M:+255 (0) 768 363 347 neema.mvungi@pwc.com 	Senior Associate - Legal Business Solutions	• Legal Business Solutions • Company setup and winding up • Company regulatory compliance • Mergers and acquisitions • Data protection and privacy	• Bachelor of Laws - University of Dar es Salaam, Tanzania • Advocate of the High Court of Tanzania • Notary Public and Commissioner for Oaths • Member of Tanganyika Law Society
	Fridolinus Muchunguzi Senior Associate M:+255 (0) 768 363 347 fridolinus.muchunguzi@pwc.com 	Senior Associate – Legal Business Solutions	• Legal Business Solutions • Tax dispute litigation • Company setup and winding up • Company regulatory compliance • Mergers and acquisitions • Data protection and privacy	• Bachelor of Laws - University of Dar es Salaam, Tanzania • Advocate of the High Court of Tanzania • Notary Public and Commissioner for Oaths • Member of Tanganyika Law Society



Contacts

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

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Cedric Mpobusingye	Partner
Jocelyn Batanyita	Partner
Francis Nzau	Associate Director
Howary Kharbush	Associate Director
Willie Kimaro	Associate Director
Advisory	
Benjamin Mkwizu	Associate Director
Chacha Winani	Associate Director
Tax and Legal Services (TLS)	
Rishit Shah	Partner – Tax and Legal Services Leader
Joseph Lyimo	Partner
Mirumbe Mseti	Partner
Ali Asger Dawoodbhai	Partner
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Thank you