



Tax and Legal Services (TLS) Capability Statement



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About PwC

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

Tax & Legal Services - Overview

From complexity to execution

In today's fast-changing world, we help businesses navigate complexity and risk by empowering them to make informed business decisions, while meeting their tax and other responsibilities.

Here for you

In a world in constant flux, ruled by regulatory complexity and filled with economic risk, PwC's Tax and Legal Services cuts through the noise and helps you stay ahead of the changes that impact your business.

Equipped with the scale of a seamlessly connected global network, we are where you need us - delivering deep tax technical expertise, while providing the critical context to help you make informed and compliant decisions that drive your operations forward.

At your side globally and locally, we design best-in-class integrated tax and legal strategies that empower you to move from complexity to execution.



Benefits of engaging PwC Tanzania for tax services

Effective Communication

Through effective and regular communication, we seek to ensure the successful, timely and cost-efficient completion of assignments. We work to build strong relationships with our clients through informal and formal regular communications. Moreover, we are committed to a “no surprises” approach to serving clients.

Strong resource base with specialization

Our Tax and Legal Service practice, comprises four Partners, two Associate Directors and over 69 professional staff. This resource base enables greater specialization; for example, we have dedicated indirect tax, transfer pricing and legal business solutions teams. The size of our tax practice ensures that we are always able to deal promptly with client demands. Our staff are equipped to respond to your queries even when not in the office. Our speed of response is also enhanced by efficient workflow processes as well as a focus on knowledge management. Effective solutions to commercial issues require a wider perspective. At PwC we work as an integrated unit – assurance, deals, consulting and risk services as well as tax and legal business solutions – to ensure that we can deliver such solutions.

Proven technical expertise, professional and integrity

The best tax advice needs breadth and depth of knowledge. We pride ourselves on what we believe is a unique ability to provide the experience, technical knowledge, industry knowledge and negotiating skills that you require in Tanzania. We are proactive in seeking clarifications with the tax authorities on areas of ambiguity or uncertainty and we maintain a detailed technical database to ensure that our staff have access to all the information required to give you well researched services. We draw upon the resources and skills of the PricewaterhouseCoopers global network of firms conducting their practices in accordance with agreed standards and procedures. This includes adherence to PwC’s global tax code of conduct (see Appendix). We have a strong reputation for professionalism and integrity, based on our critical analysis of the authorities’ view and the quality of arguments we make to them on behalf of our clients. It is a reputation that will ease your relationship with them.

Our Services – Market Entry, Transactions, International Tax

Market Entry – Set up Support

Set up support including:

- Incorporation of local companies
- Registration of branches of foreign companies
- Tax registrations (Income tax, VAT, DST)
- Business licence
- Other registrations (Tanzania Investment and Special Economic Zones (TISEZA) etc.)
- Registration of other regulatory authorities (NSSF, WCF etc)
- Trademarks and business names

Market Entry – International Assignees

Processing of work and residence permit(s).

Market Entry – Tax Advice

Advice on:

- Tax incentive regimes
- Transactions (see adjacent commentary)
- Investment Structure (see adjacent commentary)
- Cross Border Transactions (see adjacent commentary)

Mergers, acquisitions, dispositions

For any type of transaction, the tax obligations must be carefully assessed and cash flow consequences considered. Priorities include:

- efficiency in the context of commercial and financial considerations;
- focus on strategic priorities;
- ensuring timely progress of a deal.

We can help with:

- assessment and management of acquisition / merger risk;
- acquisition structuring; pre-acquisition or pre-sale due diligence;
- ensuring that tax compliance requirements are met throughout the deal.

Tax Structuring – Domestic and International

Working together with our global network of international tax professionals we can guide businesses operating internationally (whether inbound to, or outbound from, Tanzania) to structure their international business in a manner that minimise potential tax inefficiencies that can arise when operating cross border or in multiple jurisdictions. Similarly, we can advice on structures domestically to mitigate potential tax inefficiencies.

Transfer Pricing

Our assistance can cover preparation of transfer pricing documentation to meet the requirements in Tanzania; evaluation of your transfer pricing policies and actual practice (to review if correctly implemented); reviews prior to tax audits and support during tax audits. We also have access to the knowledge and skills of PwC's international network of firms which we can leverage to assist in resolving transfer pricing disputes.

Our Services – Tax Compliance

Corporate Income Tax

Our assistance under this part will include the following categories:

Minimum services:

- Preparation of the corporate income tax computation and deferred tax workings for tax provision purposes at the time of statutory audit; and
- Preparation and filing of the annual corporate income tax return. This entails the finalisation of computation including review of signed accounts and preparation of the corporate income tax return including certification (the tax returns needs to be submitted within 6 months after the end of the accounting period).

Additional services:

- Preparation and filing of the original Statement of Estimated Tax Payable (SETP) including supporting computation (which is due within 3 months of the start of the accounting period);
- Review of tax estimate and need to amend, preparation and filing an amended Statement of Estimated Tax Payable (can be amended up to the last day of the accounting period); or
- Applying for tax refund when applicable and following up on the same.

Value Added Tax (VAT)

- Preparation and filing of monthly VAT returns by the due date (currently due date for filing/ payment is 20th of the following month);
- Making payment on your behalf; and
- Administration of EFD machine. This will include printing of invoices and submission of daily Z reports to TRA.

Withholding Tax Compliance Services

- Calculations and uploading of monthly withholding taxes on revenue authority's portal;
- Filing of monthly withholding tax returns; and
- Making payment on your behalf (currently due date for filing/ payment is by 7th of the following month).

Other taxes – Service Levy and Digital Service Tax (DST) Compliance Service

- Preparation and filing of service levy and DST returns; and
- Making payment on your behalf (currently due date for payment/filing is by the quarter end (service levy) and 20th of the following month (DST)).

Our Services – Compliance and Reporting; Tax Advisory

Tax Reporting and Strategy

To effectively manage tax in a dynamic and digital world, we bring together tax function design, technology and compliance delivery to help you understand and meet your current and future challenges head-on.

Focus areas include:

- strategy & operations;
- technology;
- tax accounting services;
- reporting & compliance.

Reporting & Compliance: Corporate Tax

Support with tax filing and payment requirements including statements of estimated tax and final tax returns, deadline monitoring, and maintenance of tax position summary.

Reporting & Compliance: Other Taxes incl. Payroll

Preparation of monthly payroll, completion of relevant monthly and annual forms, monitoring / effecting statutory payments; effecting payments to employees. Processing annual tax clearance. Assistance with payment and filing of other tax returns (VAT, withholding tax, DST, service levy) and preparation of draft accounts.

Corporate Support

Maintenance of statutory books, filing annual statutory returns, attendance at, and drafting minutes of annual general meetings and board meetings, advising and assisting on company secretarial matters.

Tax Advisory

Advice on all aspects of tax law including direct and indirect taxes, as well as certain matters ancillary to relevant tax advice (including employment and immigration law; foreign exchange control; company restructuring and reorganisation; and relevant industry regulatory matters).

Tax Health Checks

Tax Health checks provide an independent review of tax compliance. The reviews focus on areas of high-risk and identification of tax opportunities.

Tax Training

Tax Technical courses are designed to equip taxpayers with a working knowledge of taxation in Tanzania. We will also keep you abreast of new developments in Tanzania as well as the international arena that affect your business.

Our Services - Tax Dispute Resolution

Pre-audit prevention phase

- Building "defence strategies" into the structure and operations of an enterprise to ensure that tax is a risk that is effectively managed;
- Addressing areas of technical uncertainty, including:
 - Request for clarification, where necessary by way of formal ruling
 - Negotiating Advance Pricing Agreements
 - Levering Competent Authority / Mutual Agreement Procedure processes.;
- Pro-actively negotiating with the tax authorities at the pre-audit stage to gain earlier certainty and achieve penalty protection;
- Coordinating "course of conduct" reviews to ensure that post-structuring operations align with initial implementation plans;
- Assisting in transactional due-diligence to identify tax audit and controversy risks and exposures; and
- Once risks are identified, develop and implement other option to the current business model to mitigate your company's risk profile.

Audit / examination phase

- We can help you in managing and responding to investigations, audits, and examinations initiated by the Tanzania Revenue Authority. This includes routine and complex audit management related to information requests, informal and formal interviews and depositions of company personnel, and support during plant and facility tours.
- In addition, we assist in audit level presentations, negotiations, and settlement discussions in order to resolve disputes efficiently and favourably.

Post-audit settlement / resolution phase

- If your tax dispute is not resolved, we can provide you with a full range of dispute resolution options. We have significant experience in the preparation of appeal documentation.

Our Services – Legal Services

Company secretarial services

Basic minimum compliance services

- Preparation of minutes of 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 business licence (once in every calendar year)
- Filing of the beneficial owner information with the Registrar of companies

Maintenance of statutory books and registered office

- We assist clients in maintaining the statutory records, namely the minute book, register of members, register of directors, register of charges, company seal and original share certificates.
- In conjunction, we can also provide use of our office as your registered office for the purpose of maintaining these statutory records and official communications with the Registrar of Companies.

Other Company secretarial services such as;

- 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
- Trademark registration/renewal

Our services - Legal services

Legal due diligence services

As companies constantly restructure business/operation including change management, regulatory due diligence/health checks have become necessities so as to manage the risk of inconsistencies arising from these changes and ensure that there are no regulatory inconsistencies within the company.

- Corporate due diligence
- Employment/ Labour due diligence
- Intellectual property due diligence
- Litigation due diligence
- Regulatory due diligence
- Contract due diligence

Immigration services

The Immigration landscape in Tanzania is dynamic and complex. We leverage our up-to-date knowledge of the law and practice and professional relationship with the Labour and Immigration Authorities guide expatriates and the employers from making decisions, preparations and set up in Tanzania in compliance with the relevant Immigration and Labour laws, and in particular, we advise our clients on:

- Advise and provide guidance on several immigration issues
- Review employment contracts to align with work permit requirements
- Assist in processing and procurement of work/residence permits and visa for assignee and their families/dependents
- Processing appeals for work/residence permits rejection
- File non-citizen returns with the Labour and Immigration Commissioner
- Advice and assist in surrendering, cancellation of the permits in compliance with the law

Our services - Legal services

Data Privacy Services

Tanzania has enacted the Personal Data Protection Act, 2022 which became effective from 1 May 2023. There are a number compliance obligations imposed under the Act which businesses need to comply with. In this regard, we provide the following services;

- 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
- Designing privacy notice and consent forms

Other Legal / Regulatory advisory services

The legal and regulatory landscape in Tanzania is dynamic and complex. This has increased regulatory risk and the regulatory compliance burden to operate in the country. In this regard, we assist clients in several regulatory areas including but not limited to:

- Merger and acquisition notification
- Capital injection/withdraw
- Foreign exchange regulations
- Relevant industry regulatory matters such as local content regulation, microfinance
- Trust management services
- Advising on new or amended laws and regulations



Our People

Rishit Shah: Partner/Director - Tax Leader for Tanzania



Name	Rishit Shah
Title	Partner, Direct Tax - PwC Tanzania
Contact details	M:+255 (0) 754 400 704 E: rishit.shah@pwc.com LinkedIn: Rishit Shah
Qualifications	● Fellow of Association of Chartered Certified Accountants UK (ACCA). ● Member of National Board of Accountants and Auditors of Tanzania (NBAA) ● Registered Tax Consultant - Tanzania Revenue Authority (TRA) ● BSc in Managerial and Administrative Studies - Aston University in Birmingham, UK
Relevant Experience:	Rishit serves as the East Market Area (EMA) Tax Leader and as the Tax Practice Leader at PwC Tanzania. He has been with PwC Tanzania since 1997 and was admitted as Partner in 2011. Over the years he has developed extensive direct and indirect tax experience and has carried out several tax advisory assignments for many of the major companies operating in Tanzania, and across all sectors including many of the listed companies, companies operating in the telecommunications sector, tourism, hospitality, agriculture, financial services sector and manufacturing. He has been involved in several assignments in relation to structuring, transactions, dispute resolution, health checks. Additionally, he is also, a key member of the Consumer Industrial Products & Services (CIPS) section of PwC Tanzania and the key contact for supporting and adding value to family-owned businesses. He brings a wealth of Tanzanian taxation experience and has strong professional relationships with senior Revenue Authority officials. He is also the Partner responsible for our Tax Reporting Services which looks after tax compliance for clients including payroll and treasury services. This unit also provides short term staff secondment to clients.

Joseph Lyimo: Partner/Director



Name	Joseph Lyimo
Title	Partner, Indirect Tax - PwC Tanzania
Contact details	M: +255 767 992 506 E: joseph.lyimo@pwc.com LinkedIn: Joseph Lyimo
Qualifications	• Certified Director with the Institute of Directors in Tanzania (IoDT). • Masters of Arts in Revenue Law and Administration (MARLA), UDSM. • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Registered Advocate of the High Court of Tanzania. • Bachelor in Laws (LL.B – Honours), UDSM.
Relevant Experience:	Joseph has worked with PwC for more than 25 years (from 2001) 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 Indirect Tax and Legal Business Solutions teams and is also the current leader for the Consumer Industrial Products (CIPS) Group of the Tanzanian firm. He has significant experience in dealing with the Tanzania Tax issues and has been involved in providing various tax advice to several entities in Tanzania and for various sectors. Furthermore, Joseph plays a pivotal role in pre-budget discussions, collaborating with the Tanzania Private Sector Foundation. He leads discussions on tax reforms, starting from the task force level and extending to meetings with the Permanent Parliamentary Budget Committee. Joseph has also lent his assistance to several business associations, such as MOAT and TBA, in engaging discussions with government stakeholders regarding tax issues that adversely affect their respective industries. His experience includes handling tax authority audits, where he has successfully resolved a number of audits and objections for Tanzanian subsidiaries of well-known multinational groups.

Mirumbe Mseti: Partner/Director



Name	Mirumbe Mseti
Title	Partner, Direct Tax - PwC Tanzania
Contact details	M:+255 767 438 816 E: mirumbe.mseti@pwc.com LinkedIn: Mirumbe Mseti
Qualifications	• Certified Public Accountant - CPA (T) • Member of National Board of Accountants and Auditors of Tanzania (NBAA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor in Computer Science, UDSM
Relevant Experience:	Mirumbe has been an integral part of the firm for over 24 years, during which he also gained valuable experience working briefly in Lusaka with PwC Zambia. His specialisation lies in corporate income tax and he is the head of PwC Tanzania Tax Reporting and Compliance Services. Mirumbe's extensive expertise is the result of collaborating with clients across various industries. He possesses strong technical skills and maintains a robust network of high-level contacts within the revenue authority. Beyond this, he assumes the role of a technical advisor to regulatory bodies, professional organisations, and parliamentary committees. In his advisory capacity, Mirumbe has guided numerous clients in optimizing their tax structures for inbound investments into Tanzania and in developing effective exit strategies. He offers practical and pragmatic advice, emphasising considerations from a local perspective and presenting alternative restructuring options when needed.

Ali Dawoodbhai: Partner/Director



Name	Ali Dawoodbhai
Title	Partner, International Tax and Transfer Pricing - PwC Tanzania
Contact details	M: +255 (0)758 807 589 E: ali.dawoodbhai@pwc.com LinkedIn: Ali Dawoodbhai
Qualifications	• MSc Management and Regulation of Risks. London School of Economics and Political Sciences • BSc Accounting and Finance, University of Warwick • Member of the Institute of Chartered Accountants in England and Wales • Member of the Chartered Institute of Taxation • Registered Tax Consultant - Tanzania Revenue Authority (TRA)
Relevant Experience:	Ali worked for 8 years with another “Big Four” firm in the UK before joining PwC Tanzania in November 2013. He specialises in international tax and transfer pricing. He advises multinational groups on international acquisitions and disposals, post-acquisition integration, group simplification and tax-efficient inbound investment into Tanzania, including exit strategies. His work includes strategic tax reviews, cross-border structuring and the application of double tax treaties, with extensive experience engaging with tax authorities in the UK and Tanzania. In transfer pricing, Ali has led business model optimisation and supply chain restructurings, prepared defence-ready documentation, and supported clients through complex audits involving commercial substance, financial transactions and intangibles. He regularly assists clients with Tanzania transfer pricing documentation and intragroup policies and has substantial experience in resolving transfer pricing disputes with tax authorities. He has excellent relationships within the PwC network and works collaboratively within the network to bring the most appropriate solutions to meet his client requirements.

Jonia Kashalaba: Partner/Director

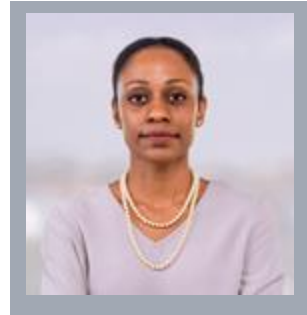


Name	Jonia Kashalaba
Title	Partner, Direct Tax - PwC Tanzania
Contact details	M: +255 743 017 195 E: jonia.k@pwc.com LinkedIn: Jonia Kashalaba
Qualifications	• International Tax Affiliate of the Chartered Institute of Taxation (CIOT) • Fellow of the Association of Chartered Certified Accountants (ACCA) • Registered with the National Board of Accountants and Auditors (NBAA) • Certified Public Accountant - CPA (T) • Advanced Diploma in International Taxation (ADIT) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor of Accounting (Business Accounting & Finance), Mzumbe University
Relevant Experience:	Jonia has worked with PwC for more than 15 years including 18 months on secondment to PwC Ghana and 1 one year on secondment to PwC Dubai. Her experience includes provision of tax compliance and advisory services for various clients across different sectors. Specifically, she has been involved in preparation of tax structuring reports for multinational companies in various sectors, tax due diligence projects, conducting tax health check assignments with the aim of ensuring compliance with the tax laws and advise on best practice and tax saving opportunities, providing assistance to clients during tax audits and in the dispute resolution process, conducting trainings to clients on various tax topics, assisting clients across various sectors with tax compliance and advising clients on tax implications of various transactions. Jonia's experience also includes being involved in preparation of technical publications and preparation of presentations to the government on tax issues and adoption of best tax practices. She specialises in the oil and gas sector and has extensive experience in providing tax services to key players in the sector. Jonia assists business associations on tax related matters including supporting on engagements with the government and she is currently one of the directors of the European Union Business Group in Tanzania.

Tax and Legal Business (Direct Tax) – Associate Directors

	Responsibilities	Relevant experience	Qualifications and memberships
 Redempta Maira Associate Director M:+255 755 068 840 maira.redempta@pwc.com 	• Direct Tax • Energy, Utilities and Resources Industry group driver	• Tax compliance and advisory • Tax dispute resolutions • Tax health check reviews • Specific tailored tax training • Work experience outside Tanzania: Ghana	• International Tax Affiliate of the Chartered Institute of Taxation (CIOT) • Fellow of the Association of Chartered Certified Accountants (ACCA) • Advanced Diploma in International Taxation (ADIT) • Registered with the National Board of Accountants and Auditors (NBAA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor of Accounting and Finance - Business, Accounting and Finance
 Kunj Sinai Associate Director M:+255 655 155 509 kunj.sinai@pwc.com 	• Direct Tax	• Tax compliance and advisory • Tax dispute resolutions • Tax health check reviews • Specific tailored tax training	• Member of the Association of Chartered Certified Accountants UK (ACCA) • Advanced Diploma in International Taxation (ADIT) • Member of National Board of Accountants and Auditors of Tanzania (NBAA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor of Accounting and Finance - Business, Accounting and Finance

Tax and Legal Business (Indirect Tax) – Associate Directors



Fadhila Tiisekwa

Associate Director
M:+255 764 890 428
fadhila.t.tiisekwa@pwc.com



Responsibilities

- Direct Tax
- Tax policy & legislation
- International tax

Relevant experience

- PwC network experience working with PwC Kenya and Dubai
- Indirect tax
- Consumer Products and Services Industry

Qualifications and memberships

- Member of the Association of Chartered Certified Accountants UK (ACCA)
- Registered Tax Consultant - Tanzania Revenue Authority (TRA)
- Member of National Board of Accountants and Auditors of Tanzania (NBAA)
- Master of Accountancy and Finance
- Bachelor Degree in Accounting and Finance

Tax and Legal Business – Senior Managers

		Responsibilities	Relevant experience	Qualifications and memberships
	Pamella Salehe Senior Manager M:+255 754 233 832 pamela.salehe@pwc.com 	Responsible for the Tax practice at the Arusha Office	- Tax compliance and advisory - Tax policy & legislations - Tax dispute resolution - Tax due diligence - Tax health checks	- Advocate of the High Court of Tanzania - Registered Tax Consultant - Tanzania Revenue Authority (TRA) - Masters of Law (LLM) - Bachelor of Law (LLB)
	Ibrahim Mwele Senior Manager M:+255 744 010 356 ibrahim.m.mwele@pwc.com 	- Direct Tax - Transfer Pricing - International tax	- Direct tax compliance and advisory - International taxation and transfer pricing - Inbound investment structuring consultation - Tax audit and dispute resolution - Work experience outside Tanzania: United Kingdom	- Member of the Association of Chartered Certified Accountants UK (ACCA) - Registered Tax Consultant - Tanzania Revenue Authority (TRA) - Member of National Board of Accountants and Auditors of Tanzania (NBAA) - Bachelor of Arts in Economics & Statistics
	Stivin Elias Senior Manager M:+255 742 407 958 stivin.e.elias@pwc.com 	- Direct Tax - Transfer Pricing - International tax	- Direct tax compliance and advisory - Tax health checks - Tax due diligence - Tax audit and dispute resolution - Work experience outside Tanzania: Zambia	- Certified Public Accountant - CPA (T) - Member of the Association of Chartered Certified Accountants UK (ACCA) - Registered Tax Consultant - Tanzania Revenue Authority (TRA) - Bachelor of Science in Computer Engineering and Information Technology

Tax and Legal Services – Senior Managers

	Responsibilities	Relevant experience	Qualifications and memberships
 Johnson John Senior Manager M: +255 769 648 895 johnson.o.john@pwc.com 	• Transfer Pricing • International tax • Direct Tax	• PwC network experience working with PwC UK • Transfer pricing • Consumer Products and Services Industry	• Member of the Association of Chartered Certified Accountants UK (ACCA) • Member of National Board of Accountants and Auditors of Tanzania (NBAA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor of Science in Telecommunications Engineering - UDSM
 Julieth Modu Senior Manager M:+255 714 982 649 julieth.modu@pwc.com 	• Indirect Taxes	• Tax advisory and compliance • Tax dispute resolution • Tax health checks • Tax reform and consultation	• Member of the Association of Chartered Certified Accountants UK (ACCA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor Degree in Actuarial Sciences - UDSM



Our Thought Leadership

Thought Leadership - Tanzania

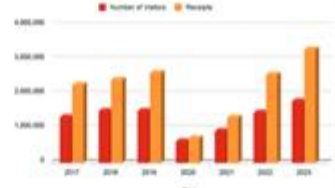


ZAINABS MSIMBE

After the swift rebound of tourism, what next?

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

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



ing the growth of 36 percent over the next two years, the receipts from tourist arrivals would reach \$6.5 billion, by December 2025.

In addition, if as a country, we generated \$3.4 billion with only 1.8 million tourist arrivals, one can argue that we do not need 5 million tourists to generate \$6 billion.

Therefore, the revenue target set by the government at first glance does not look over ambitious.

Nevertheless, the media suggest that the initial Government's projections may need revision.

By contrast, sector stakeholders have observed that the 5 million arrivals target would represent the equivalent of 30 Airbus planes (15,500 passengers) per day arriving in the country. Clearly, the current infrastructure of our airport facilities would not be able to accommodate such a volume.

the recent tremendous performance of the Tourism industry, as in 2023, the receipts from tourist arrivals would reach \$6.5 billion, by December 2025.

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

summarized in a recent Tourism Consultation 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 long-standing 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 in 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





Tanzania Tax
Datacard

2025/2026



Service Levy Alert

Amendment of the service levy rate



Click on the image to
read the article or
the report



Thought Leadership - Tanzania

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Trade Compliance for Leadership: Navigating a Shifting Global Landscape

Joseph Lyimo
Tax Partner,
PwC Tanzania

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Africa customs and cross-border trade guide

Navigating tariffs and preferential trade

What are the key developments shaping Africa's cross-border trade future?

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Finance Act 2025 – Key Updates on VAT and Excise Duty Compliance Obligations

Tax Alert



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Addressing the legal and administrative divide on income tax exemptions

“Tanzania’s ambition to remain competitive in the East African region depends not just on offering tax incentives, but on ensuring that the process is efficient.”

**Ibrahim Mwele**
Manager, Tax Services
ibrahim.m.mwele@pwc.com

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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.”

**Fridolinus Muchunguzi**
Senior Associate, Tax Services
fridolinus.muchunguzi@pwc.com

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TRA’s new IDRAS – What to expect and how PwC can help you with the transition

Tax Alert

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Tax Deposit Waivers: Looking Beyond the Bank Balances

“The law also allows the taxpayer to request a waiver of the tax deposit, which TRA may grant at its discretion if satisfied that there are ‘good reasons.’”

**Junior Yusuf**
Associate,
Tax Services
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Introduction of a 10% withholding tax on retained earnings

“This change will potentially bring a lot of challenges from a practical perspective.”

**Rishit Shah**
Tax and Legal Services Leader
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TLS Thought Leadership – Global/ Africa



PwC’s Global Investor Survey 2025

Investors look for resilience and innovation in 2026

Click on the image to access the report 



PwC’s Global Investor Survey 2025

Resilience first, innovation always

As AI and geopolitical shifts reshape the global economy, investors seek companies that transform through technology, compete across sector boundaries, and operate with transparency about the risks accompanying innovation.



Global Tax Code of Conduct

Global tax Code of Conduct

PwC Tanzania is guided by the Global Tax Code of Conduct.

What do we do?

We support clients to:

- understand and comply with their legal and regulatory obligations for taxation;
- plan their affairs so as to be tax efficient in their business and financial decisions;
- understand and manage tax risks they face; and
- resolve tax disputes through domestic law and/or treaty-based dispute resolution mechanism.

Who we act for:

We work with clients that demonstrate high standards of legitimacy and integrity in their business and financial activities, paying particular attention to:

- reputation of client and conduct of their activities;
- understanding who controls and influences client; and the legitimacy of financial interests/funding;
- integrity and reliability of management;
- relevant ethical, professional and regulatory requirements; and
- other relationships and potential conflicts of interest.



Global Tax Code of Conduct

How we act

At PwC, we:

- act in accordance with the law and with regulatory requirements;
- advise based on proper disclosure as required by those laws or requirements;
- follow applicable technical standards; and
- comply with professional standards of integrity and objectivity.

Note: The global tax code of conduct can be found on our website ([see link](#)).

Principles we apply

The code of conduct also provides principles that PwC firms should follow. These are:

- All tax advice must be supported by a credible basis in tax law.
- All tax advice should rely on full/sufficient facts for its effectiveness on the tax authority
- Tax advice must be given in the knowledge of the actual facts and circumstances of the client concerned.
- Tax planning advice must always involve discussion of the wider consideration of all risks involved including legal, commercial and reputational risks
- We are tax advisers and not principals or counterparties.



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Contacts

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

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Thank you