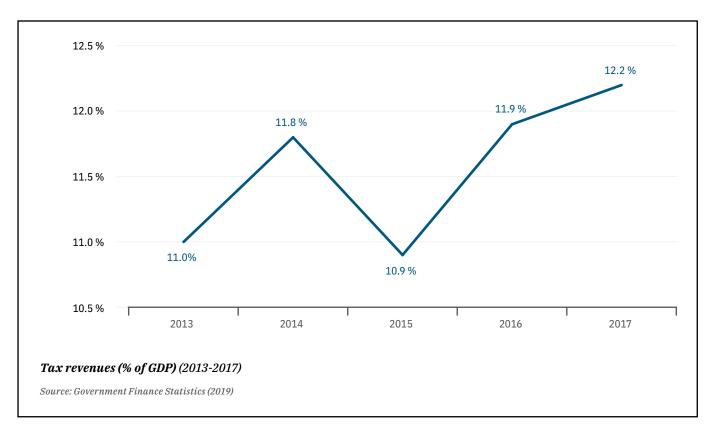
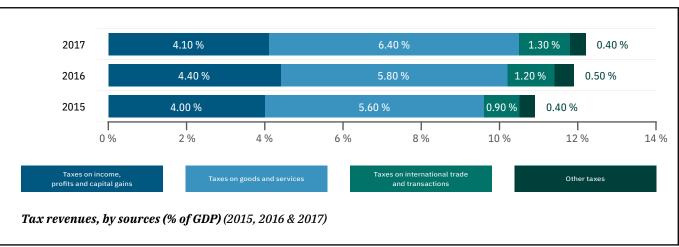


Tanzania

Stepping up domestic revenue mobilisation







Public Expenditure and Financial Accounting (PEFA)

2017 (2016 framework)

C+ Revenue administration

B+ Accounting for revenue

2013 (2011 framework)

B Transparency of taxpayer obligations and liabilities

Effectiveness of measures for taxpayer registration and tax assessment

B+ Effectiveness in collection of tax payments

 $\label{eq:approx} A = internationally-recognised level of good performance \\ D = performance \ is \ below \ the \ basic \ level$

Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses

| Payments (number per year) | Time (hours per year) | Total tax rate (% of profit) | Postfiling Index (0-100) |
|----------------------------------|-----------------------------|---------------------------------|-----------------------------|
| 60 (53) | 207 (195) | 44.1 (43.9) | 67.17 (47.9) |

Overall ranking 154 / 190 (154 / 190)

Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses

Effect of taxation on incentive to work

3.4/7; Rank 106/137 (3.1/7; Rank 117/138)

Effect of taxation on incentive to invest

3/7; Rank 115/137 (3.2/7; Rank 102/138)