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Tanzania: Statistical Appendix

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TANZANIA

Statistical Appendix

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Table 1. Tanzania: Gross Domestic Product at Constant 1992 Prices, 1989-96 1/

	1989	1990	1991	1992	1993	1994	1995	1996 Est.
(In millions of Tanzania shillings)								
Agriculture, forestry, fishing, and hunting	303,725	324,054	337,617	339,062	349,346	357,648	381,140	398,117
Manufacturing	102,814	107,008	109,002	104,589	105,244	105,042	106,750	111,894
Mining and quarrying	9,634	11,226	12,536	13,503	14,608	16,803	18,768	20,579
Electricity and water	16,707	18,029	20,026	19,766	19,937	20,329	21,578	23,977
Construction	42,791	58,916	53,732	57,293	47,153	47,744	38,706	42,353
Trade	184,896	198,611	203,575	202,207	201,370	203,684	210,813	218,105
Transportation and communications	56,153	56,453	57,963	66,191	66,256	66,875	70,833	71,597
Public administration and other services	102,805	105,895	111,176	117,419	112,879	112,787	109,763	111,473
Finance, insurance, and real estate	68,626	69,122	69,224	72,209	76,599	78,423	77,343	75,994
Imputed bank service charge	-52,223	-53,639	-54,431	-56,992	-63,767	-68,805	-65,090	-58,581
Total monetary GDP	835,927	895,676	920,419	935,247	929,626	940,528	970,605	1,015,509
Agriculture, forestry, fishing, and hunting	250,081	260,016	267,304	273,340	282,076	287,071	301,198	310,624
Construction	10,869	11,100	11,332	11,567	11,802	12,039	12,277	12,515
Owner-occupied dwellings	50,868	52,446	54,076	55,761	57,504	59,305	61,167	63,064
Total nonmonetary GDP	311,818	323,561	332,712	340,668	351,382	358,414	374,642	386,202
Total GDP (at factor cost)	1,147,745	1,219,237	1,253,132	1,275,916	1,281,007	1,298,942	1,345,247	1,401,712
Net taxes	98,716	115,038	108,789	93,958	105,389	109,179	113,152	122,964
Total GDP (at market prices)	1,246,461	1,334,275	1,361,920	1,369,874	1,386,396	1,408,121	1,458,400	1,524,675
(In percent of GDP at factor cost)								
Agriculture, forestry, fishing, and hunting	48.3	47.9	48.3	48.0	49.3	49.6	50.7	50.6
Manufacturing	9.0	8.8	8.7	8.2	8.2	8.1	7.9	8.0
Mining	0.8	0.9	1.0	1.1	1.1	1.3	1.4	1.5
Electricity and water	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.7
Construction	4.7	5.7	5.2	5.4	4.6	4.6	3.8	3.9
Trade	16.1	16.3	16.2	15.8	15.7	15.7	15.7	15.6
Transportation and communications	4.9	4.6	4.6	5.2	5.2	5.1	5.3	5.1
Public administration and other services	9.0	8.7	8.9	9.2	8.8	8.7	8.2	8.0
Finance, insurance, and real estate	10.4	10.0	9.8	10.0	10.5	10.6	10.3	9.9
Imputed bank service charge	-4.6	-4.4	-4.3	-4.5	-5.0	-5.3	-4.8	-4.2
Monetary GDP	72.8	73.5	73.4	73.3	72.6	72.4	72.2	72.4
Total GDP (at factor cost)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Tanzanian authorities.

1/ The data reflect recent revisions to the national accounts by the Bureau of Statistics.

Table 2. Tanzania: Gross Domestic Product at Current Prices, 1989-96 1/

	1989	1990	1991	1992	1993	1994	1995	1996 Est.
(In millions of Tanzania shillings)								
Agriculture, forestry, fishing, and hunting	162,878	195,863	273,028	339,062	425,300	530,081	746,186	931,724
Manufacturing	49,202	70,472	88,720	104,589	120,479	157,445	200,525	254,326
Mining and quarrying	5,103	6,525	8,840	13,503	19,062	26,170	35,190	38,511
Electricity and water	7,600	11,701	17,509	19,766	36,770	39,304	60,347	65,800
Construction	19,951	38,381	42,795	57,293	59,278	78,732	83,177	99,871
Trade	85,936	120,793	153,468	202,207	244,644	318,940	417,626	493,572
Transportation and communications	29,205	40,775	49,272	66,191	98,207	131,670	159,771	193,946
Public administration and other services	48,185	63,826	80,479	117,419	159,262	204,714	255,401	300,876
Finance, insurance, and real estate	42,771	60,615	60,642	72,209	111,436	153,362	170,263	209,392
Imputed bank service charge	-36,072	-47,279	-44,675	-56,992	-94,207	-117,706	-113,187	-136,957
Total monetary GDP	414,759	561,672	730,078	935,247	1,180,229	1,522,712	2,015,298	2,451,061
Agriculture, forestry, fishing, and hunting	132,131	153,418	203,359	273,340	348,170	425,902	572,274	726,551
Construction	5,098	7,067	9,292	11,567	14,772	20,059	26,252	32,377
Owner-occupied dwellings	30,175	37,849	46,864	55,761	64,591	156,651	182,817	242,570
Total nonmonetary GDP	167,404	198,334	259,515	340,668	427,532	602,613	781,342	1,001,498
Total GDP (at factor cost)	582,163	760,006	989,593	1,275,916	1,607,762	2,125,325	2,796,642	3,452,560
Net taxes	51,589	70,687	96,680	93,958	117,774	173,542	223,859	315,083
Total GDP (at market prices)	633,752	830,693	1,086,273	1,369,874	1,725,535	2,298,866	3,020,499	3,767,643
(In percent of GDP at factor cost)								
Agriculture, forestry, fishing, and hunting	50.7	46.0	48.1	48.0	48.1	45.0	47.1	48.0
Manufacturing	8.5	9.3	9.0	8.2	7.5	7.4	7.2	7.4
Mining	0.9	0.9	0.9	1.1	1.2	1.2	1.3	1.1
Electricity and water	1.3	1.5	1.8	1.5	2.3	1.8	2.2	1.9
Construction	4.3	6.0	5.3	5.4	4.6	4.6	3.9	3.8
Trade	14.8	15.9	15.5	15.8	15.2	15.0	14.9	14.3
Transportation and communications	5.0	5.4	5.0	5.2	6.1	6.2	5.7	5.6
Public administration and other services	8.3	8.4	8.1	9.2	9.9	9.6	9.1	8.7
Finance, insurance, and real estate	12.5	13.0	10.9	10.0	10.9	14.6	12.6	13.1
Imputed bank service charge	-6.2	-6.2	-4.5	-4.5	-5.9	-5.5	-4.0	-4.0
Monetary GDP	71.2	73.9	73.8	73.3	73.4	71.6	72.1	71.0
Total GDP (at factor cost)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Tanzanian authorities.

1/ The data provided reflect recent revisions of the national accounts by the Bureau of Statistics.

Table 3. Tanzania: Gross Domestic Product and Expenditure at Current Prices, 1989-96 1/

	1989	1990	1991	1992	1993	1994	1995	1996 Est.
(In millions of Tanzania shillings)								
Gross domestic product (at market prices)	633,752	830,693	1,086,273	1,369,874	1,725,535	2,298,866	3,020,499	3,767,643
Final consumption	624,596	835,357	1,092,850	1,402,211	1,779,886	2,325,477	2,995,157	3,565,401
Private	523,191	687,706	887,124	1,133,195	1,445,366	1,931,976	2,532,842	3,130,072
Public	101,405	147,651	205,726	269,016	334,520	393,501	462,315	435,329
Investment	114,563	216,909	286,072	373,043	433,548	566,660	597,792	627,237
Gross fixed capital formation	112,207	213,984	282,427	369,368	429,546	561,819	591,936	620,597
Change in inventories	2,356	2,925	3,645	3,675	4,002	4,841	5,856	6,640
Net exports 2/	-105,407	-221,573	-292,649	-405,380	-487,899	-593,271	-572,450	-424,995
Exports 3/	103,134	89,560	72,764	133,716	335,313	409,609	681,289	778,522
Imports	208,541	311,133	365,413	539,096	823,212	1,002,880	1,253,739	1,203,517
(As percent of GDP)								
Final consumption	98.6	100.6	100.6	102.4	103.1	101.2	99.2	94.6
Private	82.6	82.8	81.7	82.7	83.8	84.0	83.9	83.1
Public	16.0	17.8	18.9	19.6	19.4	17.1	15.3	11.6
Investment	18.1	26.1	26.3	27.2	25.1	24.6	19.8	16.6
Gross fixed capital formation	17.7	25.8	26.0	27.0	24.9	24.4	19.6	16.5
Change in inventories	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2
Net exports 2/	-16.6	-26.7	-26.9	-29.6	-28.3	-25.8	-19.0	-11.3
Exports 3/	16.3	10.8	6.7	9.8	19.4	17.8	22.6	20.7
Imports	32.9	37.5	33.6	39.4	47.7	43.6	41.5	31.9

Sources: Tanzanian authorities; and Fund staff estimates.

1/ The data reflect recent revisions by the Bureau of Statistics.

2/ Includes goods and nonfactor services.

3/ Includes unrecorded trade and statistical discrepancy.

Table 4. Tanzania: Production and Purchases of Principal Export and Food Crops, 1989/90-1996/97
(In thousands of tons)

	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
	Actual production							Est.
Food crops								
Production								
Maize	2,445.0	2,332.0	2,111.0	2,282.0	2,159.0	2,567.0	2,638.0	2,107.0
Paddy	682.1	405.7	240.5	417.0	614.0	723.0	565.0	533.0
Wheat	90.2	83.7	80.0	78.0	59.0	75.0	61.0	45.0
Cassava	1,724.1	1,566.0	1,818.0	1,700.0	1,415.0	1,492.0	1,478.0	1,611.0
Export crops								
Marketing board purchases								
Coffee	37.1	37.6	52.2	56.3	48.5	43.5	50.3	42.0
Cotton	42.1	40.5	76.5	68.8	48.4	44.0	84.2	84.5
Tea	20.1	18.1	19.5	21.3	22.4	24.0	25.0	18.5
Cashew nuts	16.5	28.7	41.2	42.3	46.6	63.4	82.0	67.0
Tobacco	11.1	6.1	16.5	23.3	24.0	18.3	28.0	35.4
Sisal	30.2	35.5	36.0	24.3	30.5	25.5	43.0	30.0
Pyrethrum	1.6	1.5	1.8	2.2	2.4	2.4	2.0	0.6

Source: Tanzanian authorities.

Table 5. Tanzania: Production of Selected Manufactured Commodities, 1989-96

Commodity	Unit	1989	1990	1991	1992	1993	1994	1995	1996 Est.
Consumer goods									
Sugar	Metric tons (thousands)	96.2	107.0	125.3	117.0	120.5	97.5	88.0	104.1
Cigarettes	Pieces (millions)	2.8	3.7	3.8	3.9	3.9	3.4	3.7	3.7
Beer	Liters (millions)	53.7	45.0	50.0	45.1	57.0	56.8	111.2	125.1
Soft drinks	Liters (millions)	50.2	...	66.9	76.3	80.2	109.3	...	...
Textiles	Sq. meters (millions)	41.2	58.4	85.2	30.2	60.3	21.4	12.3	33.4
Shoes	Pairs (millions)	0.5	0.3	0.3	0.2	0.5	0.9	...	...
Intermediate goods									
Cement	Tons (thousands)	589.1	664.0	1,023.2	680.0	749.0	686.0	796.3	725.8
Rolled steel	Tons (thousands)	15.3	9.1	15.4	13.4	7.0	7.0	1.6	4.8
Iron sheets	Tons (thousands)	21.3	15.8	23.7	25.8	25.8	22.9	18.3	6.4
Aluminium	Tons (thousands)	1.5	2.5	2.5	2.9	3.2	2.7	1.1	0.4
Fertilizer	Tons (thousands)	26.2	17.4	...	...	...	...	...	...
Petroleum products	Tons (thousands)	617.0	453.0	482.3	55.9	348.0	340.0	398.0	336.3
Sisal ropes	Tons (thousands)	11.9	14.3	17.7	29.7	24.8	21.3	17.3	11.2
Paints	Liters (millions)	1.8	2.0	2.8	2.5	2.1	2.0	3.2	5.2
Packaging materials	Tons (thousands)	3.9	4.0	...	3.6	...	...	...	...

Source: Tanzanian authorities.

Table 6. Tanzania: Gross Capital Formation by the Public and Private Sectors, 1991/92–1996/97

	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97 Est.
(In billions of Tanzania shillings)						
Gross fixed capital formation	325.9	399.5	495.7	576.9	606.3	800.4
Public sector fixed capital formation	106.3	138.1	141.4	178.4	235.9	249.3
Central government	32.6	64.7	74.7	113.0	155.0	153.0
Public enterprises 1/	73.7	73.4	66.7	65.4	80.9	96.3
Private sector fixed capital formation 2/	219.6	261.4	354.3	398.5	370.4	551.1
Changes in stocks 3/	3.7	3.8	4.4	4.9	5.3	6.6
Total capital formation	329.6	403.3	500.1	581.8	611.6	807.0
(In percent of GDP)						
Gross fixed capital formation	26.5	25.8	24.6	21.7	17.9	19.5
Public sector fixed capital formation	8.7	8.9	7.0	6.7	6.9	6.1
Central government	2.7	4.2	3.7	4.2	4.6	3.7
Public enterprises 1/	6.0	4.7	3.3	2.5	2.4	2.3
Private sector fixed capital formation 2/	17.9	16.9	17.6	15.0	10.9	13.4
Changes in stocks 3/	0.3	0.2	0.2	0.2	0.2	0.2
Total capital formation	26.8	26.1	24.9	21.9	18.0	19.7

Source: Tanzanian authorities.

1/ Includes nonprofit organizations.

2/ Includes rural noncommercial construction.

3/ Includes only livestock.

Table 7. Tanzania: Analysis of the Savings-Investment Relationship, 1991/92–1996/97
(As a percent of adjusted GDP) 1/

	1991/92	1992/93	1993/94	1994/95	1995/96	<u>1996/97</u> Est.
Foreign savings 2/	-5.3	-7.8	-10.5	-11.0	-5.8	-2.2
Excluding interest payments						
National savings	21.3	18.0	14.1	10.7	12.0	17.3
Domestic savings 3/	-4.7	-9.2	-12.3	-0.2	4.1	8.8
Public savings 4/	0.9	-4.9	-2.1	-2.7	-0.8	1.3
Private savings	5.6	-4.2	-10.3	2.4	4.9	7.5
Memorandum items:						
Gross fixed capital formation	26.5	25.8	24.6	21.7	17.9	19.5
Total investment 5/	26.8	25.9	24.8	21.9	18.1	19.7

Source: Tanzanian authorities.

1/ Adjusted GDP is calculated as the sum of GDP at market prices in the national accounts and net private transfers from the balance of payments.

2/ Defined to be the current account deficit adjusted for the inclusion of net private transfers.

3/ Defined as the sum of national savings and net foreign interest payments.

4/ Defined as budgetary savings (excluding foreign interest payments).

5/ Defined as the sum of gross fixed capital formation and change in inventories.

Table 8. Tanzania: Producer Prices for Selected Food and Export Crops, 1989/90-1996/97
(In Tanzania shillings per kilogram)

	1989/90	1990/91	1991/92	1992/93 1/	1993/94	1994/95	1995/96	1996/97 Est.
Food crops 2/								
Maize	11.0	13.0	41.1	55.5	64.4	59.1	71.6	80.2
Paddy	19.0	26.0	54.3	91.4	106.6	83.0	...	123.0
Wheat	13.0	32.0	65.0	98.9	140.5	159.3	156.4	185.9
Cassava	5.5	6.0	...	...	...	44.2	...	...
Sorghum millet	7.3	31.5	42.3	72.7	71.5	152.0	229.8	110.2
Export crops								
Cashew nuts	84.0	110.0	137.0	125.0	270.0	350.0	330.0	250.0
Cotton AR 3/	28.0	41.0	70.0	60.0	80.0	120.0	205.0	205.0
Cotton BR 3/	11.0	14.0	22.0	17.0	35.0	51.6	70.0	80.0
Coffee (Arabica)	126.0	155.0	230.0	231.0	400.0	931.0	987.0	612.9
Tea	17.0	28.0	40.0	40.0	45.0	50.0	50.0	55.0
Tobacco (flue)	90.0	117.0	245.0	295.0	384.0	564.4	568.3	683.9
Tobacco (fire)	70.0	91.0	168.0	203.0	243.0	353.6	455.4	551.8
Pyrethrum	60.0	120.0	230.0	230.0	230.0	250.0	300.0	300.0

Source: Tanzanian authorities.

1/ From 1992/93 onward, producer prices have been set by individual cooperatives in collaboration with the National Bank of Commerce (NBC).

2/ These prices have been decontrolled since 1991/92. For 1992/93, and 1993/94 the reported prices are estimates made by the Marketing Development Bureau (MDB) of prevailing open market prices.

3/ Grade A and Grade B cotton, roller-ginned.

Table 9. Tanzania: National Consumer Price Index, 1990-97

Period index	General index	Food	Drinks and tobacco	Rents	Fuel, light, & water	Clothing & footwear	Furniture & utensils	Household operations	Personal care & health	Recreation & entertainment	Transportation	Educational	Miscellaneous goods, and services
Weights	100.0	64.2	2.5	4.9	7.6	9.9	1.4	3.4	1.3	0.7	4.1	0.0	0.0
1990	34.5	33.2	39.4	25.1	34.0	42.4	41.7	41.8	52.1	19.2	35.2	...	...
1991	44.4	43.8	43.7	30.5	41.4	51.1	52.2	48.8	67.0	26.6	47.3	...	...
1992	54.1	53.1	56.7	35.7	51.0	62.7	63.4	67.7	76.2	38.9	52.2	...	...
1993	67.8	63.8	70.9	40.1	70.4	81.5	73.6	74.8	112.2	62.8	74.5	...	...
1994	90.2	88.8	91.5	94.3	92.0	95.2	93.4	95.7	95.3	93.9	95.2	100.0	100.0
Weights 1/	100.0	71.2	4.4	3.9	4.7	3.7	2.5	1.5	2.2	1.2	1.2	1.5	2.0
1995	115.8	115.1	114.6	106.7	126.5	114.2	114.4	120.1	102.4	113.6	126.7	143.3	118.6
1996	140.1	138.6	143.1	137.4	166.1	136.3	144.1	138.7	118.2	129.5	162.4	160.6	131.0
(Percentage change from corresponding period in previous year)													
1992 Mar.	25.4	25.5	39.0	37.8	17.1	31.7	17.7	43.8	24.6	41.3	12.2	...	...
June	19.7	16.9	40.1	18.2	27.5	23.6	21.6	46.8	12.3	35.7	11.6	...	...
Sep.	21.6	22.6	21.1	18.2	25.0	17.0	21.2	31.6	2.7	44.4	5.9	...	...
Dec.	21.4	20.7	22.4	0.0	23.3	20.1	25.2	44.6	17.0	61.9	12.3	...	...
1993 Mar.	20.8	19.3	22.3	0.0	28.6	12.9	17.5	28.6	28.7	45.3	35.8	...	...
June	31.6	30.0	17.6	8.1	17.9	23.1	7.3	8.0	16.4	43.4	36.5	...	...
Sep.	22.2	19.4	29.2	20.4	23.2	35.9	10.0	19.5	19.2	69.6	38.4	...	...
Dec.	26.1	22.9	30.7	20.4	36.1	32.1	21.8	-13.4	5.0	80.5	56.2	...	...
1994 Mar.	32.5	32.7	28.4	172.0	41.6	30.6	25.7	12.1	-1.7	57.2	30.4	...	...
June	30.3	34.4	32.0	151.6	46.3	23.8	36.2	29.3	108.0	374.4	42.6	...	...
Sep.	36.3	37.1	28.6	132.6	54.9	15.8	38.4	30.5	9.5	48.4	35.2	...	...
Dec.	37.0	42.2	32.1	132.6	38.9	16.1	22.4	15.2	14.4	26.7	15.1	...	...
1995 Mar.	36.4	37.7	22.1	7.2	56.8	14.1	22.5	22.9	7.7	35.0	39.6	...	...
June	29.5	29.5	22.4	9.4	27.8	17.8	22.6	22.4	3.3	20.8	24.3	...	...
Sep.	27.4	29.8	26.9	7.3	23.5	2,038.0	20.6	29.8	8.0	17.1	30.8	...	...
Dec.	21.8	20.9	24.7	9.4	34.9	23.5	20.0	23.5	6.9	18.7	35.7	...	...
1996 Mar.	25.3	27.0	27.6	16.8	18.0	29.6	28.8	20.1	13.9	13.9	21.7	17.6	18.6
June	23.9	23.7	35.0	26.5	37.0	19.7	28.0	16.4	16.7	15.8	26.1	8.9	12.4
Sep.	18.3	16.6	21.9	36.3	39.9	15.9	24.9	10.1	13.5	11.2	34.7	10.0	2.7
Dec.	16.8	14.8	18.0	34.7	31.7	14.4	22.8	15.7	17.6	15.3	27.3	12.1	9.4
1997 Mar.	17.5	17.2	12.5	28.0	27.3	13.4	17.0	7.9	18.6	17.2	29.9	11.9	9.1
June	16.4	17.5	2.7	14.2	24.9	19.2	8.2	8.5	16.0	3.3	21.7	15.0	9.8

Source: Bureau of Statistics.

1/ Following the household budget survey, from January 1995 onward, the CPI is calculated with a new set of weights.

Table 10. Tanzania: Central Government Operations, 1990/91-1997/98

	1991/92	1992/93	1993/94 Act.	1994/95	1995/96	1996/97 Est.
(In billions of Tanzania shillings)						
Total revenue	173.6	164.1	242.4	331.2	448.3	572.1
Tax revenue	153.4	146.4	220.4	299.9	383.8	514.6
Taxes on imports and exports	38.6	31.6	50.2	91.2	121.2	174.2
Sales and excise taxes on local goods	57.9	46.1	70.4	72.6	104.7	141.7
Income taxes	40.1	45.5	58.5	86.6	112.3	134.2
Other taxes	16.7	23.2	41.2	49.4	45.6	64.5
Nontax revenue	20.2	17.7	22.1	31.3	64.6	57.5
Total expenditure and net lending 1/	194.9	305.1	370.9	487.8	595.9	629.2
Recurrent expenditure	162.3	240.3	284.0	401.9	474.6	518.9
Wages and salaries	37.5	57.9	77.9	111.5	156.1	199.2
Interest payments	23.7	39.4	51.5	89.7	112.6	111.1
Domestic	10.6	23.0	31.7	57.7	77.7	73.5
Foreign	13.1	16.4	19.8	32.0	34.9	37.6
Other goods and services and transfers	101.1	143.0	154.6	200.7	205.9	208.6
Development expenditure and net lending	32.6	64.7	74.7	86.0	121.4	110.3
Overall balance before grants (checks issued)	-21.3	-140.9	-128.5	-156.6	-147.6	-57.1
Grants	32.8	58.3	76.9	53.7	74.6	152.4
Program	28.0	29.3	43.8	21.2	32.6	75.0
Project	4.8	29.0	33.1	32.5	42.0	77.4
Overall balance after grants (checks issued)	11.5	-82.6	-51.6	-102.9	-73.0	95.3
Adjustment to cash and other items (net) 2/	-1.9	6.6	-47.8	-29.3	-27.2	-7.0
Overall balance (checks cleared)	9.6	-76.0	-99.3	-132.2	-100.2	88.3
Financing	-9.6	76.0	99.3	132.2	100.2	-88.3
Foreign (net)	22.7	29.4	47.8	23.0	-40.8	-20.1
Foreign loans	51.6	62.3	87.4	64.3	5.5	34.0
Program loans	44.4	50.0	64.4	30.9	1.6	21.4
Development project loans	7.2	12.3	22.9	33.4	3.9	12.6
Amortization	-28.9	-32.8	-39.6	-41.4	-46.3	-54.2
Domestic (net)	-32.3	46.6	40.6	87.9	110.6	-40.9
Bank	-36.5	43.1	14.0	57.0	91.5	-18.4
Nonbank	4.2	3.5	26.6	30.9	19.1	-22.5
Privatization	0.0	0.0	0.0	0.0	17.7	12.7
Change in arrears	0.0	0.0	11.0	21.3	12.8	-39.9
Government recurrent savings (checks issued)	11.3	-76.2	-53.8	-70.6	-26.2	53.1
(In percent of GDP)						
Total revenue	14.1	10.6	12.0	12.5	13.2	13.9
Tax revenue	12.5	9.5	11.0	11.3	11.3	12.5
Nontax revenue	1.6	1.1	1.1	1.2	1.9	1.4
Total expenditure and net lending 1/	15.9	19.7	18.4	18.3	17.6	15.3
Recurrent expenditure	13.2	15.5	14.1	15.1	14.0	12.6
Wages and salaries	3.1	3.7	3.9	4.2	4.6	4.9
Interest payments	1.9	2.5	2.6	3.4	3.3	2.7
Other goods and services and transfers	8.2	9.2	7.7	7.5	6.1	5.1
Development expenditure and net lending	2.7	4.2	3.7	3.2	3.6	2.7
Overall balance before grants (checks issued)	-1.7	-9.1	-6.4	-5.9	-4.3	-1.4
Grants	2.7	3.8	3.8	2.0	2.2	3.7
Overall balance after grants (checks issued)	0.9	-5.3	-2.6	-3.9	-2.2	2.3
Adjustment to cash and other items (net) 2/	-0.2	0.4	-2.4	-1.1	-0.8	-0.2
Overall balance (checks cleared)	0.8	-4.9	-4.9	-5.0	-3.0	2.2
Financing	-0.8	4.9	4.9	5.0	3.0	-2.2
Foreign (net)	1.8	1.9	2.4	0.9	-1.2	-0.5
Domestic (net)	-2.6	3.0	2.0	3.3	3.3	-1.0
Bank	-3.0	2.8	0.7	2.1	2.7	-0.4
Nonbank	0.3	0.2	1.3	1.2	0.6	-0.5
Change in arrears	0.0	0.0	0.5	0.8	0.4	-1.0
Memorandum items:						
Primary deficit (before grants; checks issued)	0.2	-6.6	-3.8	-2.5	-1.0	1.3
Government recurrent savings (checks issued)	0.9	-4.9	-2.1	-2.7	-0.8	1.3
Military expenditure (in T Sh billions)	26.4	25.2	17.4	35.9	...	...
GDP (in T Sh billions) 3/	1,228.1	1,547.7	2,012.2	2,659.7	3,394.1	4,104.5

Sources: Data provided by the Tanzanian authorities; and staff estimates.

1/ Development expenditure and net lending are on a checks-issued basis. As of 1997/98.

2/ Difference between the overall deficit on a checks-issued basis and the total financing, which reflects expenditure based on checks cleared by the Bank of Tanzania. This difference is due to the change in the check float at the end of the fiscal year and unrecorded expenditure.

3/ Based on the newly revised national account estimates.

Table 11. Tanzania: Central Government Revenue, 1991/92-1996/97

	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97 Est.
(In millions of Tanzania shillings)						
Total revenue	173,566	164,110	242,447	331,240	448,339	572,125
Tax revenue	153,356	146,420	220,359	299,900	383,752	514,589
Income taxes	40,143	45,455	58,505	86,684	112,261	125,039
PAYE (pay-as-you-earn)	4,900	8,144	10,404	23,548	26,895	38,358
Individuals 1/	1,932	2,592	2,819	3,546	5,488	9,241
Companies	9,412	14,332	38,400	43,044	51,290	54,690
Withholding tax	1,023	467	5,658	14,581	17,460	20,391
Capital gains	108	127	130	485	335	105
Shipping tax	454	553	595	797	723	330
Transport tax	367	401	409	568	632	954
Other	21,947	18,839	90	115	9,438	970
Payroll or manpower taxes	1,690	2,149	2,515	4,858	6,874	8,922
Payroll tax	1,584	1,748	2,308	4,377	6,122	8,515
Training levy	106	401	207	481	752	407
Taxes on property	345	494	891	1,009	862	11
Land rent	183	269	294	387	366	...
Estate duty	12	9	12	13	16	6
Motor vehicle transfer tax	150	216	585	609	480	5
Consumption taxes on goods and services (local)	60,385	49,407	74,455	76,847	111,358	137,881
Sales tax on local goods	31,045	28,198	43,730	51,272	60,668	67,053
Excise tax on local goods	26,839	17,919	26,658	21,372	43,983	61,925
Entertainment tax	42	19	24	1	0	0
Business licenses	479	736	766	886	1,412	1,985
Other licenses	206	253	115	38	64	65
Motor vehicle registration tax	72	211	407	694	1,219	1,457
Motor vehicle licenses	629	707	810	477	1,377	1,813
Hotel levy	1,073	1,364	1,945	2,107	2,635	3,583
Import duties	38,617	31,637	50,230	91,249	121,242	163,043
Customs duties	21,103	16,288	28,404	...	61,271	78,374
Sales tax on imports	13,817	12,929	19,525	...	33,829	54,909
Excise tax on imports	3,697	2,420	2,301	...	26,142	29,760
Foreign travel levy	0	0	0	0	0	0
Other taxes	12,176	17,278	33,763	39,293	31,155	79,704
Stamp duty	6,195	8,201	11,348	14,175	18,176	30,578
Others 2/	5,981	9,077	22,415	25,118	12,979	49,126
Nontax revenue	20,210	17,690	22,088	31,340	64,587	57,536
Dividends 3/	9,338	7,406	6,725	7,624	15,243	18,313
Other 4/	10,872	10,284	15,363	23,716	49,344	39,223
(In percent of tax revenue)						
Income tax	26.2	31.0	26.5	28.9	29.3	24.3
Payroll or manpower taxes	1.1	1.5	1.1	1.6	1.8	1.3
Taxes on property	0.2	0.3	0.4	0.3	0.2	0.0
Consumption taxes (local)	39.4	33.7	33.8	25.6	29.0	26.8
Of which: sales and excise taxes	37.7	31.5	31.9	24.2	27.3	25.1
Import duties	25.2	21.6	22.8	30.4	31.6	31.7
Other	7.9	11.8	15.3	13.1	8.1	15.9

Source: Tanzanian authorities.

1/ Includes single trade transaction tax.

2/ Obtained as a residual.

3/ Includes dividends by the Bank of Tanzania.

4/ Includes collections by Treasury, other ministries and regions, and appropriations-in-aid.

Table 12. Tanzania: Budgetary Transfer Payments, 1992/93-1996/97
(In millions of Tanzania shillings)

	1992/93	1993/94	1994/95	1995/96	1996/97 Est.
Total transfer payments	49,482	50,852	46,626	38,780	31,052
Transfers to parastatals	19,926	15,444	5,920	3,000	2,200
Transfers to crop authorities for debt settlement	2,129	3,619	3,820	0	0
Other transfers to public enterprises 1/	690	1,026	1,500	1,000	0
Strategic Grain Reserve management	4,002	0	100	1,000	1,800
Financial assistance to parastatals	13,105	10,799	500	1,000	400
Other domestic transfers	27,804	33,887	39,037	34,061	28,535
Urban and District Councils 2/	3,740	9,892	9,935	10,305	2,447
University of Dar es Salaam	3,711	3,864	4,434	5,005	6,373
Sokoine University	1,210	1,767	2,136	1,721	2,299
Other educational institutions	1,200	3,958	5,278	5,671	5,726
Agricultural institutions	831	450	197	278	340
Natural resources	154	111	262	248	175
Industrial research and development	489	311	358	382	243
Health services	6,001	7,526	14,742	8,422	9,365
National party (CCM)	0	0	0	0	1,708
Other	10,468	6,009	2,083	2,029	2,306
Transfers abroad	1,752	1,520	1,281	1,719	317
Memorandum items:					
Total transfer payments in percent of GDP	3.2	2.5	1.8	1.1	0.8
Of which : transfers to Urban and District Councils (in percent of other transfers)	13.5	29.2	25.5	30.3	8.6

Sources: Tanzanian authorities; and Fund staff estimates.

1/ Includes estimated arrears on repayments of import support counterpart funds.

2/ Excluding salaries and wages for Urban and District Councils; for 1996/97 allocations for medical drugs of T Sh 5,300 million were centrally administered by the Ministry of Health.

Table 13. Tanzania: Central Government Debt and Debt Service Payments, 1992/93–1996/97
(In millions of Tanzania shillings)

	1992/93	1993/94	1994/95	1995/96	1996/97 Est.
Total government domestic debt 1/	111,204	167,532	320,613	528,798	702,117
Treasury bills	4,738	4,738	41,320	117,572	208,009
Stocks and bonds	64,823	120,551	235,039	411,226	494,108
Other (advances)	41,643	42,243	44,254	0	0
Total government expenditure (including amortization)	340,000	411,971	538,754	642,200	705,900
Debt payments	74,355	92,585	140,568	162,796	187,764
Domestic	25,081	33,163	67,237	82,161	95,993
Interest payments	22,976	31,725	57,700	77,696	73,477
Amortization	2,105	1,438	9,537	4,465	22,516
Foreign	49,274	59,422	73,331	80,635	91,771
Interest payments	16,438	19,799	31,961	34,293	37,596
Amortization	32,836	39,623	41,370	46,342	54,175
Memorandum items:					
Debt payments/Total outlays	21.9	22.5	26.1	25.3	26.6
Interest payments	11.6	12.5	16.6	17.4	15.7
Amortization	10.3	10.0	9.4	7.9	10.9
Domestic debt service	7.4	8.0	12.5	12.8	13.6
Foreign debt service	14.5	14.4	13.6	12.6	13.0
Debt service/GDP	4.8	4.6	5.3	4.8	4.6
Domestic debt/GDP 2/	7.2	8.3	12.1	15.6	17.1

Sources: Tanzanian authorities; and Fund staff estimates.

1/ Outstanding debt as of June 30 of the previous year.

2/ Comparison of debt at the end of the previous fiscal year, with GDP in current fiscal year.

Table 14. Tanzania: Monetary Survey, June 1991-June 1997 1/

	1991	1992	1993	1994	1995	1996	1997
				June			
(In millions of Tanzania shillings)							
Foreign assets (net)	8,091	50,082	36,482	110,598	149,533	204,147	372,876
Bank of Tanzania	16,056	53,300	20,762	26,559	10,467	-4,481	125,249
Net international reserves 2/	20,351	57,595	25,057	26,559	10,467	-4,481	125,249
External arrears	0	0	0	0	0	0	0
Other foreign liabilities	-4,295	-4,295	-4,295	0	0	0	0
Deposit money banks	-7,966	-3,218	15,721	84,039	139,066	208,628	247,627
Net foreign assets	1,409	6,157	25,096	84,039	139,066	208,628	247,627
Other foreign liabilities	-9,375	-9,375	-9,375	0	0	0	0
Medium-term foreign liabilities	47,793	49,915	49,521	43,227	39,981	44,192	43,865
Bank of Tanzania	48,400	55,303	56,153	39,590	33,217	32,459	32,459
National Bank of Commerce	-607	-5,388	-6,633	3,637	6,764	11,733	11,406
Domestic assets (net)	185,683	227,383	341,470	411,434	544,507	592,802	587,541
Domestic credit	181,012	181,580	272,145	410,479	477,766	434,885	417,549
Claims on the government (net) 3/	48,756	50,220	93,309	151,355	215,695	305,906	287,547
Claims on other public sector 4/	91,537	78,150	100,502	88,347	90,462	25,463	18,839
Marketing boards	22,494	3,671	8,287	3,070	15,891	2,456	831
Cooperatives	31,087	40,380	51,083	36,636	35,023	5,546	4,015
Industrial and commercial parastatals	37,956	34,100	41,133	48,641	38,249	17,461	13,993
Claims on the private sector 4/	40,718	53,209	78,334	170,777	171,608	103,517	111,163
Other items (net)	4,671	45,803	69,325	956	66,742	157,917	169,992
Money and quasi money	159,058	223,483	321,482	470,057	647,185	744,177	879,963
Currency in circulation	51,478	75,371	99,875	128,199	187,342	219,173	733,205
Demand deposits	51,333	65,902	91,386	133,745	154,949	164,391	456,915
Quasi money 6/	56,247	82,210	130,220	208,113	304,894	360,613	407,341
Valuation account	-13,077	4,067	6,950	8,748	6,875	8,579	36,590
Memorandum items:	(Change as percent of previous period broad money stock)						
Net foreign assets	22.1	26.4	-6.1	23.1	8.3	8.4	22.7
Medium-term liabilities	-4.5	1.3	-0.2	-2.0	-0.7	0.7	0.0
Net domestic assets	8.9	26.2	51.0	21.8	28.3	7.5	-0.7
Domestic credit	18.5	0.4	40.5	43.0	14.3	-6.6	-2.3
Net credit to the government	-9.2	0.9	19.3	18.1	13.7	13.9	-2.5
Credit to other public sector	16.3	-8.4	10.0	-3.8	0.5	-10.0	-0.9
Claims on private sector	11.3	7.9	11.2	28.8	0.2	-10.5	1.0
Other items (net)	-9.6	25.9	10.5	-21.3	14.0	14.1	1.6
Broad money	26.9	40.5	43.9	46.2	37.7	15.0	18.2
Currency in circulation	5.4	15.0	11.0	8.8	12.6	4.9	69.1
Demand deposits	10.1	9.2	11.4	13.2	4.5	1.5	39.3
Quasi money	11.4	16.3	21.5	24.2	20.6	8.6	6.3
Valuation account	2.5	10.8	1.3	0.6	-0.4	0.3	3.8

Sources: Tanzanian authorities; and Fund staff estimates.

1/ For 1990-93, covers Bank of Tanzania and National Bank of Commerce (NBC) only; the change in definition from 1994 results in a minor overstatement of growth rates in the year ended June 1994.

2/ Including monetary gold.

3/ Including T Sh 18.8 billion in transfers to the Loans and Advances Realization Trust (LART) made in June 1992.

4/ The decline in 1996 reflects the write-off of T Sh 112 billion in nonperforming loans by the NBC and the CRDB. The precise breakdown of these loans between the private and "other public" sector is not available.

5/ Excluding arrears eligible for rescheduling.

6/ Time, savings, and foreign exchange deposits.

Table 15. Tanzania: Summary Accounts of the Bank of Tanzania, June 1991-June 1997
(In millions of Tanzania shillings)

	1991	1992	1993	1994	1995	1996	1997
	June						
Foreign assets (net)	16,056	53,212	15,115	26,559	10,467	-4,481	125,249
SDR holdings	...	86	...	226	47	312	2,846
Foreign exchange (net)	41,208	96,583	82,364	118,534	126,083	89,627	199,977
Gold reserves	5,387	16,309	24,336	21,491	17,929	17,596	19,186
Net IMF position	-26,243	-55,472	-87,291	-113,692	-133,592	-112,016	-96,760
Bank of Tanzania external payments arrears	-4,295	-4,295	-4,295	...	...	...	...
Medium-term foreign liabilities (blocked deposits)	48,400	55,303	56,153	39,590	33,217	32,459	32,459
Domestic credit	76,599	75,542	106,467	45,331	115,217	96,866	60,518
Net claims on the government	31,560	104	41,162	45,331	109,762	91,411	55,906
Claims on the government	-33,975	-29,861	-80,243	95,906	160,692	156,457	138,647
Government deposits	-2,416	-29,757	-39,081	50,575	50,930	65,045	82,742
Claims on commercial banks 1/	45,040	75,439	64,305	...	5,454	5,454	4,612
Reserve money	57,817	87,853	119,918	164,489	261,760	272,524	337,002
Currency in circulation	55,866	80,610	105,874	133,851	197,701	232,623	276,861
Commercial bank deposits 1/ National Bank of Commerce deposits (against external payments arrears)	1,951	7,244	14,044	30,638	64,060	39,901	60,140
Other items (net)	8,768	3,987	2,743	3,637	6,764	11,733	11,406
Valuation account	51,383	46,513	135,336	144,573	182,933	232,910	231,689
Valuation account	29,053	28,124	78,104	8,748	6,875	8,579	36,590

Source: Bank of Tanzania.

1/ When commercial bank deposits fall below the statutory minimum reserve, the overdraft is reflected in additional claims on commercial banks.

Table 16. Tanzania: Summary Accounts of the National Bank of Commerce, June 1991-June 1997
(In millions of Tanzania shillings)

	1991	1992	1993	1994	1995	1996	1997
	June						
Foreign assets (net) 1/	-5,312	-473	10,863	42,372	81,858	115,133	132,061
Foreign assets	1,576	6,884	13,841	42,649	82,452	116,131	134,114
Foreign liabilities	-6,888	-7,357	-2,977	277	594	998	2,052
<i>Of which: arrears</i>	6,721	6,630	2,632	...	...	...	...
Medium-term foreign liabilities (blocked account)	607	5,388	6,633	5,738	2,611	...	...
Claims against Bank of Tanzania (deposits against payments arrears)	6,721	3,987	2,743	3,637	6,764	11,733	11,406
Domestic credit	149,452	162,589	212,097	291,047	271,705	257,305	253,226
Claims on the government (net) 2/	17,197	31,230	33,261	102,457	83,095	174,046	193,633
Claims on other public sector 3/	91,537	78,150	100,502	76,066	80,492	25,463	18,839
Crop marketing boards 4/	22,494	3,671	8,287	3,070	15,891	2,456	831
Agricultural cooperative unions	31,087	40,380	51,083	28,436	26,823	5,546	4,015
Industrial and commercial parastatals	37,956	34,100	41,133	44,560	37,779	17,461	13,993
Claims on private sector 3/	40,718	53,209	78,334	112,524	108,118	57,796	40,754
Deposits	107,580	148,112	221,915	268,327	353,544	355,743	385,639
Demand deposits	51,333	65,902	91,705	114,793	132,821	128,426	155,840
Time and savings deposits	56,247	82,210	130,210	153,534	220,723	227,317	229,800
Other items (net)	43,889	23,379	10,420	-62,991	-4,172	-28,428	-11,054

Sources: Tanzanian authorities; and Fund staff estimates.

1/ Based on the balance of the National Bank of Commerce as recorded in the statements of the correspondent banks.

2/ Including government bonds held by the Bank of Tanzania and the commercial banks.

3/ The decline in 1996 reflects the write-off of T Sh 82 billion in nonperforming loans. The prices breakdown of these loans between the private and "other public" sectors is not available.

4/ In addition to the major marketing boards shown in Table 19, this includes several boards, such as the Sugar Development Corporation (SUDECO).

Table 17. Tanzania: NBC Credit to Major Marketing Boards, June 1991-June 1997
(In millions of Tanzania shillings)

	1991	1992	1993	1994	1995	1996	1997
	June 30						
Cashew Authority of Tanzania	0.0	0.0	1,591.0	0.0	0.0	0.0	0.0
Tanzania Coffee Marketing Board	2,017.0	1,550.4	4,549.0	3,116.1	2,309.0	0.0	0.0
Tanzania Cotton Marketing Board	411.0	1,213.4	133.0	0.0	0.0	0.0	0.0
Tanzania Sisal Authority	331.0	427.9	142.0	539.6	541.3	547.9	0.0
Tobacco Marketing Board	622.9	1,297.2	1,618.0	132.8	9,771.2	11.4	0.0
Tanzania Tea Authority	90.0	112.1	254.0	212.0	556.2	575.0	334.4
National Milling Corporation	19,021.9	0.0	0.0	0.0	0.0	0.8	0.0
Total	22,494.4	3,670.5	8,287.0	4,000.5	13,177.7	1,135.1	334.4

Source: Tanzanian authorities.

Table 18. Tanzania: Structure of Interest Rates of Financial Institutions, 1988-97
(In percent per annum; end of period)

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Bank of Tanzania										
Rediscount rate	27.0	27.0	27.0	27.0	27.0	27.0	67.5	50.0	40.8	11.4
Government advances	11.3	14.5	14.5	14.5	14.5	14.5	14.5	50.0	40.8	11.4
Commercial banks										
Deposits										
Savings: minimum 1 year										
Time: 7 days' notice										
3-6 months										
Low	17.0	17.0	17.0	17.0	17.0	17.0	15.5	15.5	5.0	2.0
High	...	...	...	...	18.0	18.0	30.0	35.0	34.0	12.0
6-9 months										
Low	20.0	20.0	20.0	20.0	20.0	20.0	16.5	25.0	8.0	5.5
High	...	...	...	...	25.0	25.0	35.0	34.0	32.0	11.0
9-12 months										
Lending rates	23.0	23.0	23.0	29.0	29.0	29.0	35.0	35.0	35.0	10.0
Lending rates										
Low	20.0	20.0	20.0	20.0	18.0	22.0	29.0	32.0	30.0	21.0
High	29.5	29.5	29.5	31.0	31.0	39.0	39.0	45.0	46.0	30.0
Housing mortgage										
Low	9.0	9.0	9.0	9.0	9.0	9.0	29.0	29.0	29.0	29.0
High	29.0	29.0	29.0	29.0	29.0	29.0	33.0	33.0	33.0	33.0

Source: Tanzanian authorities.

1/ Effective September 1994, the discount rate is determined by the yields in the treasury bill auction.

2/ Effective July 1, 1995, the interest rate on advances to the government is determined by the discount rate at the Bank of Tanzania plus 5 percent per annum.

Table 19. Tanzania: Balance of Payments, 1991/92-1996/97

	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
	Provisional actual					Est.
(In millions of U.S. dollars)						
Trade account	-1,030.3	-1,060.3	-1,104.6	-916.8	-674.4	-594.2
Exports, f.o.b.	414.1	411.4	485.9	592.9	695.9	793.6
Imports, c.i.f.	-1,444.4	-1,471.7	-1,590.5	-1,509.7	-1,370.3	-1,387.8
Services (net)	-493.8	-517.6	-436.2	-309.3	-269.3	-273.4
Receipts	141.2	205.8	368.8	511.2	686.7	813.9
Payments	-635.0	-723.4	-805.0	-820.5	-956.0	-1,087.4
Of which: interest	-194.4	-177.9	-153.8	-139.4	-143.6	-140.8
Private transfers (net) 1/	456.4	463.2	465.0	17.5	19.9	25.7
Current account (excluding government transfers)	-1,067.7	-1,114.7	-1,075.8	-1,208.6	-932.9	-841.9
Government transfers (net)	808.7	758.6	633.5	661.6	583.2	689.9
Current account	-259.0	-356.1	-442.3	-547.0	-340.6	-152.1
Capital account	-7.4	-135.0	256.6	324.2	171.3	171.4
Loan inflow	188.4	173.6	210.6	271.6	311.2	273.5
Amortization	-142.5	-356.4	-361.3	-322.3	-354.4	-317.0
Direct investment 2/	15.0	61.7	63.0	104.1	134.2	150.0
Other capital and errors and omissions	-68.3	-14.5	344.3	270.8	80.4	64.8
Overall balance	-266.4	-491.7	-185.7	-222.8	-169.3	19.3
Financing	266.4	491.7	185.7	222.8	169.3	-19.3
Change in net foreign assets	-133.1	117.6	-107.0	-46.3	-80.7	-272.1
Bank of Tanzania (increase -)	-117.0	131.2	9.7	32.6	24.6	-207.7
Gross reserves	-175.5	90.3	-11.7	51.2	15.0	-220.4
Use of Fund credit	-58.5	40.9	-10.2	-15.9	-22.3	48.4
Disbursements	-73.8	44.9	0.0	0.0	0.0	72.6
Repayments	-15.4	-4.0	-10.2	-15.9	-22.3	-24.2
Other (net)	0.0	0.0	31.6	-2.7	31.9	-35.7
Commercial banks (increase -)	-16.1	-13.6	-116.7	-78.9	-105.3	-64.4
Arrears (increase +)	284.7	138.3	292.7	269.1	250.0	-1,025.2
Debt relief	83.9	230.3	0.0	0.0	...	1,278.0
Counterpart to monetization of gold	30.9	5.5	0.0	0.0	...	...
Memorandum items:						
Reserve stock (Bank of Tanzania)	384.9	294.6	306.3	255.1	240.1	460.5
(weeks of imports)	16.2	10.4	10.0	8.8	9.1	17.3
(In percent)						
Current account deficit 2/						
(Excluding government transfers)	-26.7	-30.9	-30.5	-24.4	-16.0	-12.4
(Including government transfers)	-6.5	-9.9	-12.5	-11.0	-6.0	-2.2
Debt service before rescheduling 3/	63.4	87.2	61.5	41.8	36.0	28.5
Debt service after rescheduling 3/	11.6	27.5	27.2	...	...	19.7
Debt service to IMF	3.5	1.3	1.6	1.7	2.0	1.7

Sources: Tanzanian authorities; and Fund staff estimates.

1/ Revised definitions as of 1994/95.

2/ As percent of GDP.

3/ In percent of exports of goods and services.

Table 20. Tanzania: Value, Unit Value, and Volume Indices of Exports and Imports, and Terms of Trade, 1988/89–1996/97
(On the basis of U.S. dollar data; 1980 = 100)

	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
								Est.	
Value									
Exports	85.7	95.5	92.3	97.4	100.0	101.5	123.8	145.3	165.7
Imports	86.3	91.9	92.8	96.9	100.0	108.1	102.7	93.1	94.3
Unit value									
Exports	109.5	103.8	100.4	103.3	100.0	94.5	118.5	111.4	107.0
Imports	87.8	87.7	93.6	98.3	100.0	102.7	105.0	107.3	109.5
Volume									
Exports	78.2	91.5	91.6	94.6	100.0	107.3	104.4	130.4	154.9
Imports	98.0	104.5	98.9	98.5	100.0	108.0	101.7	88.8	88.3
Terms of trade	125.6	119.2	107.9	105.8	100.0	94.5	117.5	106.2	100.1

Sources: Tanzanian authorities; and Fund staff estimates.

Table 21. Tanzania: Value, Volume, and Unit Values of Principal Exports, 1989-96
(Value in millions of U.S. dollars; volume in thousands of
metric tons; unit values in U.S. dollars per kilogram) 1/

	1989	1990	1991	1992	1993	1994	1995	1996
Coffee								
Value	108.8	83.8	77.3	59.5	87.6	115.4	142.6	136.1
Volume	49.9	61.1	52.5	50.7	67.0	44.0	48.0	61.7
Unit value	2.16	1.37	1.47	1.17	1.31	2.62	2.97	2.21
Cotton								
Value	64.9	74.6	63.3	97.6	65.3	105.1	120.2	125.3
Volume	48.0	46.2	38.7	72.8	57.5	60.0	70.9	81.9
Unit value	1.35	1.61	1.64	1.34	1.14	1.75	1.70	1.53
Sisal								
Value	4.3	4.0	2.2	1.3	2.1	5.1	6.3	5.3
Volume	8.6	7.7	4.8	4.1	4.6	7.2	11.3	8.9
Unit value	0.50	0.51	0.45	0.32	0.45	0.71	0.56	0.60
Tea								
Value	17.2	21.5	21.7	22.4	23.1	39.5	23.4	22.5
Volume	11.0	14.9	17.6	20.4	18.8	21.7	21.6	22.0
Unit value	1.57	1.45	1.24	1.10	1.23	1.82	1.08	1.02
Tobacco								
Value	11.8	10.6	16.7	27.2	15.9	20.6	27.1	49.2
Volume	7.6	5.9	8.6	12.7	9.5	15.4	17.1	24.9
Unit value	1.56	1.81	1.95	2.13	1.67	1.34	1.59	1.98
Cashew nuts								
Value	7.4	5.6	16.7	23.5	22.4	51.2	64.0	97.8
Volume	9.1	7.4	19.4	29.3	35.8	65.0	75.6	118.4
Unit value	0.81	0.75	0.86	0.80	0.63	0.79	0.85	0.83
Subtotal (value)	213.3	199.9	197.9	231.5	216.5	336.9	383.6	436.2
Petroleum products	17.1	11.2	7.3	10.6	9.0	5.5	11.0	15.8
Minerals	19.8	27.0	44.0	40.8	38.8	30.0	44.9	55.9
Manufactured goods	105.0	103.6	70.3	64.2	52.9	77.0	109.2	127.1
Other	59.6	60.3	41.6	49.9	50.1	70.0	134.3	133.0
Subtotal (value)	201.4	202.0	163.2	165.5	150.7	182.5	277.6	331.8
Grand total	414.7	402.0	361.1	397.0	367.2	519.3	661.2	768.0
Memorandum item:								
T Sh/US\$ (average)	143.4	195.1	219.2	297.7	405.3	509.6	574.8	580.0

Source: Tanzanian authorities.

1/. Unit values are obtained from value and volume figures.

Table 22. Tanzania: Composition of Exports, 1989-96
(In percent of total exports, f.o.b.)

	1989	1990	1991	1992	1993	1994	1995	1996
Coffee	26.0	20.0	22.0	15.0	24.0	22.2	20.6	17.7
Cotton	16.0	19.0	18.0	24.0	18.0	20.2	17.4	16.3
Sisal	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.7
Tea	4.0	5.0	6.0	6.0	6.0	7.6	3.4	2.9
Tobacco	3.0	3.0	5.0	7.0	4.0	4.0	3.9	6.4
Cashew nuts	2.0	2.0	3.0	6.0	6.0	9.9	9.2	12.7
Subtotal: traditional exports	52.0	50.0	55.0	59.0	59.0	64.9	55.4	56.8
Petroleum products	4.0	4.0	2.0	3.0	2.0	1.1	1.6	2.1
Minerals	5.0	7.0	1.0	10.0	11.0	5.8	6.5	7.3
Manufactured products	25.0	22.0	21.0	16.0	14.0	14.8	15.8	16.5
Other nontraditional	14.0	17.0	21.0	12.0	14.0	13.5	20.7	17.3
Subtotal: nontraditional exports	48.0	50.0	45.0	41.0	41.0	35.1	44.6	43.2

Source: Tanzanian authorities.

Table 23. Tanzania: Destination of Exports, 1989-96
(In percent)

	1989	1990	1991	1992	1993	1994	1995	1996
European Union 1/	58.3	55.3	52.9	45.9	46.0	39.9	34.9	42.0
United Kingdom	10.6	11.5	8.8	7.9	7.6	5.6	5.7	6.1
Germany	17.8	17.6	16.2	11.0	10.4	9.1	9.6	9.8
Netherlands	9.3	8.0	5.8	4.7	4.5	4.5	5.2	4.9
Belgium	2.1	2.6	5.8	8.0	7.4	7.2	2.2	7.4
Italy	3.8	4.3	3.4	3.3	3.0	1.6	1.5	1.7
Other	14.8	1.3	13.0	11.1	13.1	11.9	10.7	12.1
United States	4.7	4.1	3.8	2.6	2.6	2.7	3.2	2.9
Canada	0.4	0.3	0.3	0.5	0.3	0.2	0.4	0.4
Japan	4.5	4.5	5.4	6.9	8.2	8.1	8.5	8.8
India	7.7	6.7	8.2	8.1	8.7	9.6	8.4	10.3
Hong Kong	5.4	4.3	2.5	2.5	0.9	2.1	2.2	2.3
China, People's Republic of	0.3	0.8	0.1	0.1	0.2	1.5	1.3	1.6
Singapore	4.2	3.0	3.6	2.7	1.8	2.3	2.0	2.5
Kenya	1.7	1.4	1.6	1.6	1.7	1.7	1.6	1.7
Zambia	...	0.2	0.3	0.3	0.7	0.5	0.5	0.5
Burundi	...	0.2	0.9	4.0	2.4	0.9	0.9	2.5
Other	12.9	19.2	20.3	24.7	26.5	30.4	36.1	24.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Industrial countries	69.0	67.6	64.1	56.7	57.6	52.2	48.0	55.1
Developing countries	31.0	32.4	35.9	43.3	42.3	44.2	48.7	41.5
Africa	4.2	4.5	7.6	12.7	12.7	14.3	14.1	11.5
Asia	22.9	22.7	26.7	29.1	25.0	24.8	28.1	27.4
Europe	2.5	1.8	0.4	0.4	0.3	0.4	1.2	...
Middle East	1.4	3.3	1.2	1.1	3.8	4.6	5.3	2.1
Western Hemisphere	0.1	...	...	0.1	0.6	...	...	0.6

Sources: Tanzanian authorities; and Fund staff estimates.

1/ The classification of countries, for the entire period 1988-96, has been adjusted to reflect the current membership of the European Union.

Table 24. Tanzania: Value of Principal Imports, 1989-96
(In millions of U.S. dollars)

	1988	1989	1990	1991	1992	1993	1994	1995	1996
Capital goods	405.8	480.7	598.8	558.8	719.4	537.3	656.5	554.2	501.0
Transport and equipment	81.3	197.5	184.2	258.8	348.3	335.2	242.3	209.7	202.7
Building and construction	185.6	170.1	200.0	64.1	120.4	47.1	107.5	49.2	42.5
Machinery	138.9	113.1	214.6	235.9	250.7	155.0	306.7	295.3	255.8
Intermediate goods	510.5	556.0	547.2	336.4	253.7	203.5	290.0	609.0	531.0
Oil	146.8	152.4	195.0	182.9	101.8	99.4	149.0	193.8	158.4
Crude oil	84.5	91.3	110.0	...	...	...	79.8	115.2	69.9
Petroleum products	62.3	61.1	85.0	...	...	...	69.2	78.6	88.5
Fertilizers	4.0	5.0	8.5	26.0	16.0	8.8	11.7	11.8	23.3
Industrial raw materials	359.8	398.6	343.7	127.6	135.9	95.3	129.7	403.4	349.3
Consumer goods	275.7	190.8	215.7	205.4	392.3	308.9	359.5	377.7	361.8
Textile and apparel	45.4	49.0	32.8	20.6	...	...	...	...	...
Food and foodstuffs	106.7	54.8	63.1	0.8	48.7	67.2	127.5	44.2	52.7
Other consumer goods	123.7	87.0	119.8	184.0	343.6	241.7	232.0	333.5	309.1
Unclassified imports	0.4	2.5	1.8	88.4	160.2	131.6	199.5	0.0	15.0
Total	1,192.4	1,230.0	1,363.5	1,190.0	1,525.6	1,181.3	1,505.5	1,540.9	1,408.8

Source: Tanzanian authorities.

Table 25. Tanzania: Composition of Imports, 1989-96
(In percent of total imports, f.o.b.)

	1989	1990	1991	1992	1993	1994	1995	1996
Capital goods	39.0	44.0	47.0	47.0	45.0	44.0	36.0	36.0
Transport and equipment	16.0	14.0	22.0	23.0	28.0	16.0	14.0	14.0
Building and construction	14.0	15.0	5.0	8.0	4.0	7.0	3.0	3.0
Machinery	9.0	16.0	20.0	16.0	13.0	20.0	19.0	18.0
Intermediate goods	45.0	40.0	28.0	17.0	17.0	19.0	39.0	38.0
<i>Of which: oil imports</i>	12.0	14.0	15.0	7.0	8.0	10.0	13.0	11.0
Consumer goods	16.0	16.0	17.0	26.0	26.0	24.0	25.0	26.0
Unclassified imports	0.0	0.0	7.0	11.0	11.0	13.0	0.0	0.0

Source: Tanzanian authorities.

Table 26. Tanzania: Sources of Imports, 1989-96
(In percent)

	1989	1990	1991	1992	1993	1994	1995	1996
European Community 1/	58.4	54.8	44.9	40.6	39.5	31.7	28.0	33.3
United Kingdom	18.6	16.0	12.5	10.9	13.7	9.6	9.7	10.4
Germany	7.8	8.4	7.0	8.9	6.5	5.6	3.6	6.1
Netherlands	4.5	4.3	5.5	2.9	3.0	2.3	2.2	2.5
Belgium	1.8	2.6	3.0	3.9	3.5	3.6	3.1	3.8
Italy	9.8	9.7	8.0	5.3	4.6	4.6	3.7	5.0
Other	15.9	13.8	9.0	8.6	8.2	5.9	5.8	5.6
United States	3.5	3.9	3.3	2.7	2.8	3.7	4.4	4.0
Canada	2.2	1.6	1.5	1.0	0.5	0.3	0.6	0.4
Japan	11.3	10.1	9.5	8.6	9.4	6.3	7.2	6.8
India	2.1	2.6	4.6	4.2	5.3	5.3	4.7	5.7
Hong Kong	1.5	1.7	2.2	2.3	2.7	2.5	2.4	2.7
China, People's Republic of	1.9	2.0	2.7	8.5	2.9	5.0	4.9	5.4
Kenya	3.5	2.9	3.2	2.9	7.8	8.5	9.1	6.8
Switzerland	1.8	1.3	0.7	0.8	0.6	0.7	0.5	0.7
Australia	0.2	0.1	0.6	0.4	0.4	0.2	0.4	...
Thailand	2.4	1.9	2.3	2.8	3.2	3.0	3.0	1.6
Other	11.3	17.0	24.5	25.1	24.9	32.9	34.7	32.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Industrial countries	79.9	74.9	61.3	55.5	54.3	44.1	41.6	46.5
Developing countries	20.1	25.1	38.7	44.5	45.7	52.8	55.1	49.2
Africa	3.9	4.8	5.2	4.7	10.3	17.2	18.4	13.7
Asia	13.0	12.9	18.9	26.0	20.9	20.7	22.1	21.9
Europe	2.1	1.2	0.7	0.7	0.3	0.4	0.5	...
Middle East	0.5	5.6	13.4	12.1	13.7	12.4	12.3	13.6
Western Hemisphere	0.5	0.7	0.6	1.1	0.5	2.1	1.9	...

Source: Tanzanian authorities.

1/ The classification of countries, for the entire period 1988-95, has been adjusted to reflect the current membership of the European Union.

Table 27. Tanzania: Services Account of the Balance of Payments, 1989-96
(In millions of U.S. dollars)

	1989	1990	1991	1992	1993	1994	1995	1996
Service receipts	123.4	140.1	127.1	155.6	290.2	494.0	589.3	737.0
Freight and insurance	10.4	11.8	7.1	10.8	6.8	4.1	3.5	5.9
Transportation	20.4	23.2	28.6	30.2	5.9	0.4	23.3	54.9
Travel	40.0	45.4	32.6	48.3	232.9	330.9	439.6	563.5
Communication	...	...	...	...	...	...	8.9	20.5
Education	0.0	0.0	0.0	1.9	0.9	...	...	...
Investment income	3.8	4.3	6.4	8.2	19.3	14.0	15.5	42.4
Other services	48.8	55.4	52.4	56.2	24.4	144.6	98.5	49.8
Service payments	-287.3	-303.8	-318.0	-373.3	-386.2	-793.4	-884.6	-1,003.0
Freight and insurance 1/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transportation	-10.0	-7.9	-7.2	-1.2	-13.6	-17.8	-31.3	-41.8
Travel	-21.1	-16.1	-18.2	-72.6	-214.2	-273.8	-337.9	-434.1
Education	-3.6	-3.2	-3.4	-9.6	-12.9	...	...	...
Investment income	-200.4	-235.5	-222.4	-233.5	-42.5	-135.3	-142.1	-142.9
Other payments	-52.2	-41.1	-66.8	-56.4	-103.0	-366.5	-165.8	-185.8
Government services	...	...	...	...	...	...	-207.5	-198.4
Services, net	-163.9	-163.7	-190.9	-217.7	-95.9	-299.4	-295.3	-266.0

Sources: Tanzanian authorities; and Fund staff estimates.

1/ Excluded.

Table 28. Tanzania: Social and Demographic Indicators, 1996

Population characteristics	1996
Total population (in millions)	29.1
<i>Of which: Zanzibar</i>	0.8
Population under age 15 (in millions)	13.6
Birth rate (per 1,000)	43.0
Death rate (per 1,000)	14.0
Life expectancy (years)	51.9
Population growth (percent per annum)	2.8
Health, food, and nutrition	
Infant mortality (per 1,000)	84
Persons per physician	20,511
Persons per hospital bed	1,044
Education	
Literacy rate (percent)	80
Primary enrollment (percent)	68
Social investment (percent of GDP)	
Government expenditure in education 1/	2.4
Government expenditure in health 1/	1.2

Sources: Tanzanian authorities.

1/ Includes central government expenditures only. Data are for fiscal year 1993/94 and 1994/95.

Table 29. Zanzibar: Selected Economic Indicators, 1991-96

	1991	1992	1993	1994	1995	1996
	(Annual percentage change)					
Real GDP growth	4.8	3	3.3	3.5	3.7	6.3
Consumer Price Index (Base: 1980 = 100)	26.3	20	23.5	22.9	28.9	18.8
	(In millions of U.S. dollars)					
Balance of payments						
Exports	28.2	5.52	5.25	3.53	6.01	5.5
Imports	25.01	67.27	45.96	56.34	92.05	43.36
	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
	(In millions of Tanzania shillings)					
Government finance						
Total revenue 1/	6,948.9	9,021.9	12,534.9	13,617.0	19,147.0	19,808.0
Recurrent revenue	6,948.9	8,250.9	8,376.9	13,101.0	19,067.0	17,155.0
Total expenditure	-19,314.0	-24,361.0	-21,312.0	-27,268.0	-13,893.0	-19,833.0

Source: Tanzanian authorities.

1/ Including grants.

Table 30. Zanzibar: Social and Demographic Indicators 1/

Population characteristics	1996
Total population (thousands)	814
Population under 15 (thousands)	362
Birth rate (per 1,000)	49
Life expectancy (years)	50
Population growth (percent)	2.8
Health, food, and nutrition	
Infant mortality (per 1,000)	88
Persons per physician	24,000
Education	
Literacy rate (percent)	70
Primary enrollment (percent)	90.3
Secondary enrollment (percent)	14

Source: Data provided by the Zanzibar authorities.

Table 15. Tanzania: Summary of the Tax System as of July 1996
(All amounts in Tanzania shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates																								
1. Taxes on net income and profits 1.1 Taxes on individuals (Income Tax Act 1973)	<p>The tax is on the global income of all residents and on the Tanzania source income of nonresidents. Partnership income is based on the remuneration payable to the partner and on the partner's share of the total partnership income. Returns and assessment are separate for spouses. Employment income includes wages and salaries, leave and sick pay, fees, commissions, and entertainment allowance; severance pay; employer-paid life insurance premium to other than approved pension fund; benefits in kind, unless exempted. Individuals are also chargeable in respect of gains or profits from business, dividends, interest, rents, and premiums paid for the use or occupation of property.</p>	<p>Exemptions: Diplomatic and consular agents of foreign governments; foreign source payments with special agreements; disability pensions; education grants to public employees; bank interest up to T Sh 150,000; and any person or income exempted by the Minister of Finance.</p> <p>Deductions: Family relief is offered against tax (T Sh 200 per month for the spouse and T Sh 100 per month for each child up to four), and premium to an insurance company in respect of a life policy equal to 5 percent of monthly salary but which is subject to a maximum amount of T Sh 400.</p>	<p><u>Monthly taxable income</u></p> <table border="0"> <tr><td>0- 20,000</td><td>--</td></tr> <tr><td>20,001- 50,000</td><td>7.5</td></tr> <tr><td>50,001- 80,000</td><td>10.0</td></tr> <tr><td>80,001-110,000</td><td>12.5</td></tr> <tr><td>110,001-140,000</td><td>15.0</td></tr> <tr><td>140,001-200,000</td><td>17.5</td></tr> <tr><td>200,001-300,000</td><td>20.0</td></tr> <tr><td>300,001-600,000</td><td>22.5</td></tr> <tr><td>600,001-500,000</td><td>25.0</td></tr> <tr><td>500,001-600,000</td><td>27.5</td></tr> <tr><td>600,001-700,000</td><td>30.0</td></tr> <tr><td>Above 700,000</td><td>35.0</td></tr> </table>	0- 20,000	--	20,001- 50,000	7.5	50,001- 80,000	10.0	80,001-110,000	12.5	110,001-140,000	15.0	140,001-200,000	17.5	200,001-300,000	20.0	300,001-600,000	22.5	600,001-500,000	25.0	500,001-600,000	27.5	600,001-700,000	30.0	Above 700,000	35.0
0- 20,000	--																										
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		<p><u>Amount of gain</u></p> <table border="0"> <tr><td>0- 100,000</td><td>--</td></tr> <tr><td>100,000- 500,000</td><td>20.0</td></tr> <tr><td>500,000-1,000,000</td><td>25.0</td></tr> <tr><td>Above 1,000,000</td><td>30.0</td></tr> </table>	0- 100,000	--	100,000- 500,000	20.0	500,000-1,000,000	25.0	Above 1,000,000	30.0	<p><u>Marginal rate</u> (percent)</p>																
0- 100,000	--																										
100,000- 500,000	20.0																										
500,000-1,000,000	25.0																										
Above 1,000,000	30.0																										
		<p><u>Withholding rates</u></p> <p>Residents:</p> <table border="0"> <tr><td>Transport</td><td>4.0</td></tr> <tr><td>Interest</td><td>15.0</td></tr> <tr><td>Dividends</td><td>15.0</td></tr> <tr><td>Goods and services</td><td>2.0</td></tr> <tr><td>Insurance</td><td>7.5</td></tr> </table> <p>Nonresidents:</p> <table border="0"> <tr><td>Interest</td><td>15.0</td></tr> <tr><td>Dividends</td><td>20.0</td></tr> <tr><td>Royalties, fees</td><td>30.0</td></tr> <tr><td>Rents</td><td>40.0</td></tr> <tr><td>Pension, annuity</td><td>15.0</td></tr> <tr><td>Foreign companies</td><td>20.0</td></tr> </table>	Transport	4.0	Interest	15.0	Dividends	15.0	Goods and services	2.0	Insurance	7.5	Interest	15.0	Dividends	20.0	Royalties, fees	30.0	Rents	40.0	Pension, annuity	15.0	Foreign companies	20.0	<p>(percent)</p>		
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Foreign companies	20.0																										

* Taxes withheld at source are available for offset against taxes charged in assessments raised on resident taxpayers, whereas such taxes are final charges in respect of nonresident taxpayers and on dividend income.

Table 15 (continued). Tanzania: Summary of the Tax System as of July 1996
(All amounts in Tanzania shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
1.2 Corporation tax	The tax is on the global income of resident corporations and on the Tanzanian source income of nonresident corporations. Income includes gains or profits from business; dividends and interest; royalties, rents, premiums paid for the use or occupation of property.	Exemptions: Income certified as exempt by the Minister of Finance; income of an approved pension fund; dividends received by a resident corporation holding 75 percent or more of the shares of the paying corporation; ecclesiastical, charitable, educational institutions.	(Percent) Resident 35.0 Nonresident 35.0 Mining 30.0 Cooperative society 25.0
2. Payroll or manpower taxes			
2.1 Housing levy (enacted 10/21/85)	The tax is on the gross wage bill of employers with four or more employees. Gross wage bill includes wages, salaries, leave pay, sick pay, fees, commissions, bonuses, gratuity and any subsistence, traveling and entertainment allowance paid by the employer. Employer provided housing is valued as under Income Tax Act, Section 5, Sub-section 3. The tax is not deducted from employee's pay.	Deductions: Ordinary and necessary expenses; training levy paid; research expenses; research and development expenditures; depreciation, straight-line method (buildings, 4 percent; hotels, 6 percent; machinery, 12.5-37.5 percent); investment allowance (20 percent) on specified construction and machinery. Losses carried forward to the following year.	
2.2 Training levy	The tax is paid by all employers who employ non-Tanzanians.	Government and parastatals. Also the Minister of Finance may, by order in the Gazette, exempt an employer from all or any of the provisions.	4 percent of gross wage bill.
3. Taxes on property			
3.1 Land rent	The tax is levied on the user of any land who has the occupancy right to the land.	Government, diplomatic missions, international organizations; technical assistance agencies; religious organizations; joint ventures with the Government of Tanzania; employers who effectively train Tanzanian citizens.	10 percent of the monthly payment to foreign employees.
3.3 Motor vehicle transfer tax	The tax is payable by the transferee on acquiring a vehicle from the transferor.	Ujamaa villages; government estates. The Minister has the discretion to exempt any category of lands.	Agricultural land: T Sh 3 per acre Pastoral land: T Sh 1 per acre Urban land: T Sh 22.5 per acre and 1 percent of economic value.
3.3 Motor vehicle transfer tax (continued)		Discretionary exemptions may apply.	The rate of motor vehicle transfer tax is now T Sh 50,000.
3.6 Car benefit tax	A commercial company which is not service oriented and does not get government subsidy.		T Sh 100,000 per vehicle per annum.

Table 15 (continued). Tanzania: Summary of the Tax System as of July 1996

(All amounts in Tanzania shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates															
4. Domestic taxes on goods and services																		
4.1 Sales tax																		
4.1.1 Sales tax	The tax is levied on imports and on domestically manufactured products, and on such services as telephone, electricity, and on food charges in designated hotels and restaurants. The tax on imports is based on the value of the product including customs duty (if any) and excise duty, whereas that on local products is based on price plus excise duty, if any.	Exports or goods used in the manufacture of an exported item are exempt. Exemptions can only be given at the discretion of the Minister of Finance and with the recommendation of the Tanzania Revenue Authority (TRA). Raw materials, spare parts for industry, agricultural equipment, motor vehicles of a load carrying capacity of not less than three tons, buses of a carrying capacity of not less than 25 passengers, agricultural and livestock inputs, pharmaceutical inputs, hospital equipment and accessories, and locally produced wheat flour are zero-rated; a ring system permits registered dealers to import or purchase from manufacturers free of tax, listed materials used in production.	There are five rate bands for products (goods): 0, 5, 10, 20 and 25 percent. The rates on services are 5, 10, 15, and 20 percent. Electricity - 5 percent Tour operators and air charter services - 10 percent Telephone and catering service - 15 percent															
4.2 Excise tax	The tax is levied on imports and domestically manufactured products. On local goods the tax is based on the selling price of the goods excluding sales tax, and excise duty on imported goods is based on the customs value together with import duties on these goods, but excluding sales tax and any other taxes.	Exemptions can only be given at the discretion of the Minister of Finance and with the recommendation of the TRA.	Excisable goods are subject to a duty rate of 30 percent, except for alcoholic beverages, which carry an additional specific duty, and cigarettes and petroleum products, which carry only specific excise duty.															
4.3 Taxes on specific services																		
4.3.1 Sales tax on hotel services			20 percent on all payments for customer services (replaces the Hotel Levy Act)															
4.4 Taxes to use goods or perform activities																		
4.4.1 Business licenses	There are annual fees on specified businesses and professions. These include commission, clearing and forwarding, and shipping agents; banking, insurance, air transport, and manufacturing operations; tourist hotels, exporters, importers, and wholesale traders; building contractors; air transport; provisions of postal and railway services; specified professions; regional trading companies; cooperatives; district development corporations.		The rates are specific and can vary according to whether the operation is a principal or a subsidiary. Some examples are: <table border="0"> <tr> <td>Clearing and forwarding agent</td> <td>Principal 40,000 plus 1 percent of the turnover, or 300,000, whichever is lower</td> <td>Subsidiary 48,000</td> </tr> <tr> <td>Banking</td> <td>400,000</td> <td>400,000</td> </tr> <tr> <td>Tourist hotels</td> <td>50,000 plus 800 per room</td> <td>50,000 plus 800 per room</td> </tr> <tr> <td>Insurance agent</td> <td>400,000</td> <td>400,000</td> </tr> <tr> <td>Air transport</td> <td>400,000</td> <td>40,000</td> </tr> </table>	Clearing and forwarding agent	Principal 40,000 plus 1 percent of the turnover, or 300,000, whichever is lower	Subsidiary 48,000	Banking	400,000	400,000	Tourist hotels	50,000 plus 800 per room	50,000 plus 800 per room	Insurance agent	400,000	400,000	Air transport	400,000	40,000
Clearing and forwarding agent	Principal 40,000 plus 1 percent of the turnover, or 300,000, whichever is lower	Subsidiary 48,000																
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Air transport	400,000	40,000																

Table 15 (continued). Tanzania: Summary of the Tax System as of July 1996
(All amounts in Tanzania shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
4.4.2 Motor vehicle	These consist of registration tax, road tolls, foreign motor vehicle permits, and foreign commercial vehicle licenses.		<p>The rates are specific:</p> <p><u>Tolls:</u> Fuel—super or regular petrol—T Sh 70 per liter Diesel T Sh 35 per liter</p> <p><u>Foreign-registered vehicles:</u> US\$5 or US\$25 per trip depending on gross vehicle weight</p> <p><u>Transit licenses:</u> US\$6 on vehicles of up to three (3) axles per 100 km US\$60 being foreign motor vehicle permit.</p> <p><u>Registration:</u> w.e.f. 3/1/94, the rate is 90,000 irrespective of the CC</p> <p><u>Driving licenses:</u> T Sh 3,000-4,000</p> <p><u>Road licenses:</u> Motor vehicles: Rates range from T Sh 10,000 to 310,000 per annum in accordance with number of axles and tonnage.</p> <p><u>Motorcycles:</u> T Sh 27,000</p> <p><u>Ambulance:</u> T Sh 3,000</p>
5. Taxes on international transactions			
5.1 Import duties	Levied on the c.i.f. value of imports.	Statutory exemptions are: diplomatic corps, foreign government projects; religious, educational, and charitable institutions.	<p>The tariff schedule is ad valorem for most items with four bands at 5, 10, 20, and 30 percent. Capital goods are taxed at 5-10 percent; intermediate and consumer goods are taxed at 10-30 percent.</p>
5.2 Excise duty			<p>Generally, same rates as on local goods. Imported beer attracts higher rates. PTA beer taxed at T Sh 350 per liter, and import duty of 10 percent. Non-PTA beer taxed at T Sh 325 per liter and import duty of 30 percent. For local beer, the excise is T Sh 290 per liter.</p>
5.3 Sales tax			<p>Same rates as on local goods. Imported raw materials taxed at 20 percent.</p>
5.4 Export tax			<p>Excise duty included in base for computing sales tax.</p>
			<p>Two percent on traditional exports, including minerals.</p>

Table 15 (concluded). Tanzania: Summary of the Tax System as of July 1996
(All amounts in Tanzania shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
6. Other taxes	This is a duty levied on receipts. It is paid either by affixing a stamp to the receipt or by paying on return in accordance with a "composition agreement."	With no composition agreement: stamps are affixed to each invoice according to a table, approximately on the level of 20 percent	With composition agreement: 1 percent petroleum product: 0.20 percent
6.1 Stamp duty			
6.2 Port charges	All passengers.	Transit passengers and infants.	T Sh 2000 per domestic trip.
(i) Airport	All passengers.	Transit passengers and infants.	T Sh 300 per trip
(ii) Port	All passengers.	Transit passengers and infants.	T Sh 300 per trip