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ATTORNEYS**

ESTABLISHING & DOING BUSINESS IN TANZANIA

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TANZANIA: COUNTRY PROFILE

The United Republic of Tanzania, a 1964 union of Tanganyika and Zanzibar, is nestled between Uganda, Lake Victoria, and Kenya to the north, by 1,084 kilometers of the Indian Ocean to the East, by Mozambique Lake Nyasa, Malawi and Zambia to the south and southwestern and by Lake Tanganyika, Burundi, and Rwanda to the west.

Zanzibar is fully enclosed by the ocean and split into two main islands; Unguja and Pemba, while Tanzania Mainland is divided into 26 regions where Dodoma is the administrative capital. Among these regions, the prominent commercial cities are:

- Dar es salaam, the commercial capital of Tanzania; it is the largest and busiest city in the country and with prime access to the Indian ocean. It is the main port of call for most visitors. As a result, it is an ideal place from which to access both the continental Tanzania and the beaches and islands of Tanzania and Zanzibar.
- Arusha comes as a close second to Dar es Salaam but what sets it apart is its abundance in quite a

few species of fauna and flora as evidenced by Arusha being home to several national parks such as the Great Serengeti, Ngorongoro Crater (the world's largest intact volcanic caldera). With this said, it is no wonder the region is a hot tourist hub.

- Zanzibar, also known as the stone town of Tanzania, is one of the most important cities of Tanzania. Stone Town which is Swahili for old town is the oldest part of Zanzibar city. Named a UNESCO world Heritage site in 2000, it is known for its rich cultural heritage as it was a melting pot for Arab, Indian and European elements.

Regional Integration

Tanzania is a member of the Southern African Development Community, comprising of 16 member states as well as East African Community which is a regional intergovernmental organization of 7 partner states which is headquartered in Arusha Tanzania, as well as the African Union which is made up of 55 member states.



COMMERCIAL POTENTIAL

General Overview

Tanzania graduated to a lower middle-income country on July 1st 2020 as the World Bank announced that Tanzania's Gross national Income (GNI) per capita increased from \$1020 in 2018 to \$1080 in 2019 exceeding the threshold.

Tanzania's economy has fared well and while the African Development Bank suggests growth slowed to 2.1% in 2020 from 6.8% in 2019 because of COVID 19 there is still a positive economic outlook as the country is well on its way to recovery and further growth.

Growth was driven by construction and manufacturing on the supply side and investments on the demand side. Inflation fell to 3.3% in 2020 from 3.5% in 2019 due to a decline in food prices. Exchange Rates remained stable partly due to the Bank of Tanzania's interventions to ensure stability in the foreign exchange market.

Main Currency of Tanzania is the Tanzanian Shilling (Tshs).

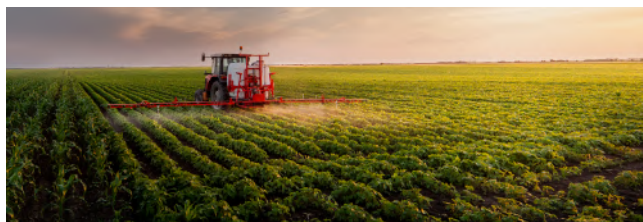
GDP of the country is \$70.28B in 2021.

Per Capita GDP is 985.00 USD

Top three exports by value (2021)	Top three import sources (2020)
a) Precious stones, metals & pearls 46%	a) Refined Copper \$1.55B
b) Cereals 6.3%	b) Refined Petroleum \$730M
c) Vegetables, roots & tubers 4.9%	c) Packaged Medicaments \$368



LEADING BUSINESS SECTORS.



• **Agriculture** has amassed more than half of the Tanzanian workforce and operates on around 33% of the 44 million hectares of arable land. Tanzania is an exporter of maize, cashew, wheat & rice but is experiencing a global demand for its avocados.



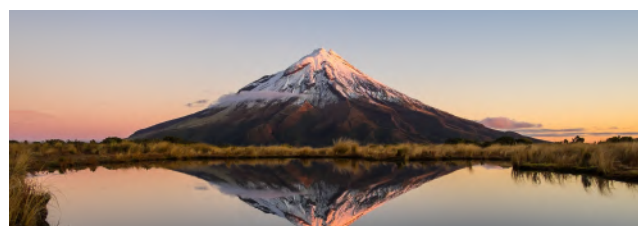
• **Manufacturing** is processing heavy and is made up of wood processing, which accounts for 24%, textiles, and clothing which account for 10%. However, in recent years, this vacuum of large-scale manufacturing has attracted investment in the sector. Currently, exports are dominated by processed coffee, plastic items, tobacco and cement.



• **Mining** is one of the country's main industries and accounted for over 15% of the country's GDP in 2020. A substantial quantity of export revenue is derived from Gold but there is also an abundance of gemstones including diamonds and Tanzanite (exclusively mined in Tanzania).

Natural Gas, which is estimated at around 57 trillion cubic feet with prospects of around \$30 billion in investment.

OTHER LEADING BUSINESS SECTORS.



Tourism

Tanzania has an impressive portfolio of national parks and tourist attractions. Serengeti National Park, Mount Kilimanjaro the tallest peak on the African Continent (which has now been installed with high-speed internet service at an altitude of 12,200 feet, Zanzibar beaches and culture, Ngorongoro Crater and so on. Tanzania is proudly home to the largest lion population in the world as well as a proud host to the great Wildebeest Migration.



Infrastructure.

Since 2015, Tanzania has experienced an explosion in infrastructure projects in terms of roads, railways, harbors and many more. The standard gauge railway (SGR), currently in its third phase of construction, will link the country to the neighboring countries of Rwanda, Uganda, Burundi and Democratic Republic of Congo.

The Dar es Salaam Port is expected to boost its volume to 30 million tons by 2030 and the Julius Nyerere International Airport is also undergoing expansion and improvement whilst the Msalato International Airport in Dodoma is still under construction. The Bagamoyo port is planned to be one of the largest government infrastructure projects in the country, and to become one of the East Africa's leading shipping and logistics center.



GOVERNMENTAL STRUCTURE

CENTRAL GOVERNMENT

1. THE EXECUTIVE

Headed by the President of the United Republic of Tanzania who is also the commander in chief of the armed forces and serves a 5-year term with a two-term limit. The President is assisted by the Vice President. The president is accountable to a legislature composed of elected members and representative of the people. The current President of the United Republic of Tanzania is Her Excellency Samia Suluhu Hassan (former Vice-President) who came into position after the passing of President Dr. John Pombe Joseph Magufuli.

The Local Governments sit under the Prime Minister's office and are responsible for

delivering a broad range of services in relation to roads, traffic planning, housing, economic and community development, environment, fire services and maintaining the register of electors. They are vested with revenue raising powers including levying of taxes and fees. They are also responsible for authorization of various activities within their territories.



2. PARLIAMENT

Headed by the Speaker, the Parliament is responsible for addressing bills and passing laws, and thus the legislative body of the State. It also scrutinizes the actions of the executive arm of the government and provides legislative sanction to taxation and acquisition of means to carrying out the work of the Government. The legislature also has the role of lobbying the government to pass particular laws and regulations to better suit their constituents.



3. JUDICIARY

Headed by the Chief Justice, Ibrahim Hamis Juma, the Judiciary has Constitutional mandate to dispense justice within the United Republic of Tanzania with equity and fairness according to the laws of the United Republic of Tanzania.

The legal system of Tanzania is based on common law, but it also accommodates Islamic and customary laws, the latter sources of law being called upon in personal or family matters. The judiciary is formed by the various courts of judicature and is independent from the other arms of the state.

The Supreme court in the land is the Court of Appeal of the United Republic of Tanzania followed below by the High Courts for Mainland Tanzania and Zanzibar Island presided by Judges, Magistrates Courts being of two levels: Resident Magistrates Courts and the District magistrates Courts. The two courts have concurrent jurisdictions. Below the Magistrates Court is the Primary Court which is also presided by a Magistrate. There are also various tribunals and quasi-judicial bodies.





INVESTMENT CLIMATE

Developed Fields

In Tanzania, agriculture and mining are some of the more developed economic sectors in terms of investment. They have received large sums of investment over the years. As per the Ministry of Energy and Minerals, up to 2015 more than \$3 billion had been invested in the sector and the number has been quickly climbing due to the rich deposits present in the country.

With regards to natural gas investments have been notable but there has been a sharp increase of potential investment following the June 2022 EACOP deal between Tanzania, Equinor and Shell which predicts flowing of large sums of investment capital into the country.

Emerging Sectors

Penetration of banking into rural Tanzania has not been as successful as in the West. This had created a vacuum in the early 2010's which acted as the perfect grounds for the explosion of mobile money services in the state. There are several established players including M-Pesa, Tigo Pesa, Airtel Money and Halo Pesa however the market is far from being monopolized from 2016, the sector has grown by 67% in terms of fintech startups.

In the year 2022, several new players have emerged as well pointing towards a ripe and untapped market that currently sits at 29.7 million users but is geared towards more growth and adoption in the future.

Frontier Sectors

More and more Tanzanians have been gaining access to the digital world through penetration of smartphones and connectivity solutions. This points towards Tanzania being a ready market for digital services as the population becomes more educated and wealthier. Pointers include the April 2022 talks between TRA and social media multinational Meta as well as interests shown towards Google and Netflix, to name a few, that indicate towards pro-active adoption of the explosion of the digital adoption by Tanzanians.



COMMERCIAL PROTECTIONS AND REQUIREMENTS

Businesses in Tanzania are afforded a range of protections from IP to fair competition however these protections come only after the requisite requirements and regulations have been met. For instance, IP rights are only protected in Tanzania where registration and fee requirements have been met.

Protections, deductions, exclusions and benefits that also exist on the taxation side of business are also only achievable where a business or operation is in full compliance with all applicable tax legislation and directives from the Tanzania Revenue Authority.

To shield a business, therefore, compliance must be full and timely so as to prevent hefty penalties and interests particularly those imposed on the mining sectors and in the manufacturing sector

where regulations including those of fair competition are breached.

Furthermore, quality of products and services is closely followed and regulated by the Tanzania Bureau of Standards, Tanzania Communications Regulatory Authority, and so on.

DEMOGRAPHIC AND POLITICAL CONSIDERATIONS

Tanzania is home to 61,741,120 citizens (as per the data released by the National Statistics Bureau in October 2022) where around 12% of the population is present in the major commercial cities. More and more of this population is becoming educated and there is a considerable growth in the number of professionals in fields including accounting, legal

services, medicine, engineering and so on.

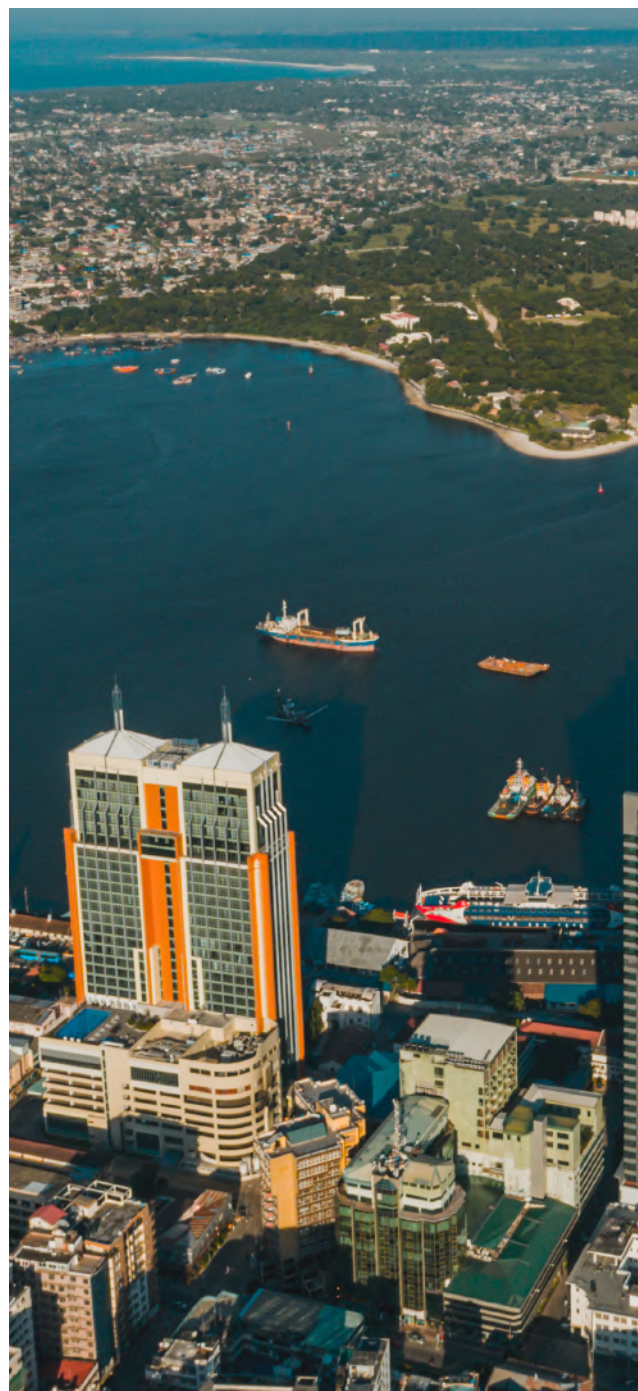
Tanzania is a multilingual country with several tribes and communities however Swahili is widely spoken with English more commonly spoken in urban settings. Both languages serve as working languages in the country with legislation generally in English (though there are translation efforts being made to have legislation in both languages existing side by side).

On the aspect of politics, Tanzania is extensively regarded as a stable and peaceful country which has consistently avoided political and civil unrest that has sadly wrought havoc in other African states.

GENERAL OUTLOOK

Tanzania is a peaceful country with consistently proven growth potential. It has received an influx of investment that has remained present in the state with investors seeking more and more growth within the lands. The Tanzanian government has also shown a willingness to structure its environment to better suit commerce, trade and investment and this is being met with positive results.

The market is ripe for manufacturers and the growing wealth of Tanzanians points towards growing demand for goods and services to cater to their needs.





SETTING UP BUSINESS IN TANZANIA

There are many forms that one may decide to take to set up business in Tanzania. The principal forms of business arrangements are:

- **Sole proprietorships.**
- **Partnerships.**
- **Trusts.**
- **Societies and co-operative societies.**
- **Non-governmental organizations.**
- **Companies.**

SOLE PROPRIETORSHIPS

A sole proprietorship also referred to as a sole trader or a proprietorship, is the simplest business form that has just one owner who pays **personal income** tax on profits earned from the business. Appropriate where there is one investor.

The business legally has no separate existence from its owner. Income and losses are taxed on the individual's personal income tax return. i.e., the debts of the sole proprietorship are also the debts of the owner. However, the profits of the sole proprietorship are also the profits of the owner, as all profits flow directly to the business's owner.

A sole proprietorship can operate under the name of its owner (his true names or initials), or it can do business under a trade name a.k.a business name (e.g., Alfred Mshana T/A Professional Paint Centre). The business name must be registered by the Registrar at the Business Registrations Licensing Agency (BRELA).

PARTNERSHIPS



A legal form of business operation between two or more individuals who agree to be co-owners, distribute responsibilities for running an organization and share the income or losses that the business generates.

A partnership is appropriate where there is more than one investor. The business legally has no separate existence from its owners. A partnership deed is vital to outline the terms and conditions of the partnership, to provide clear understanding of the roles of each partner, control, and decision-making powers in the partnership and to ensure smooth running of the operations of the partnership business.

A partner in a partnership can be a natural person or a corporation. All Partnerships carrying on business in Tanzania, must register their business names with the Registrar at Business Registrations Licensing Agency (BRELA).

Regardless of the fact they are using the true surnames of all partners who are individuals, true names of the individual partners or initials of such names or corporate names of all partners who are corporation, all Partnership names must be registered.

The BRELA ORS system does not give a room to a foreigner to register and/or to own a business

name or partnership in his/their own name (names). It contains an option for persons having National Identification Number (NIN) only, unless one has National Identification Number issued specifically for foreigners.

COMPANY:



Any two or more persons, associated for any lawful purpose may, by subscribing their names to a memorandum of association and otherwise complying with the requirements of this Act in respect of registration, form an incorporated company, with or without limited liability.

A company may be formed and registered under the Companies Act and established for investment, trade or commercial activities and any other activity as the Minister may, by notice published in the Gazette, prescribe.

Investment, trade, and commercial activities entail the following:

Investment activities - means transactions involving sale or purchase of equipment plants, properties, securities, capital, stocks, debentures, or other assets generally not held for immediate re-sale and any other activity as the Minister may, by notice published in the Gazette, prescribe.

Trade activities - means the transfer of goods or services from one person to another.



Commercial activities - means all activities of industry and trade, including, but not limited to, the buying or selling of commodities and activities conducted for the purpose of facilitating such buying and selling; -S4 Written Laws (Miscellaneous Amendments) (No.3) Act, 2019.

A company has limited liability and is a separate legal person, distinct from its shareholders and directors. Once a company is established, the company acquires its own separate legal personality.

The separate legal personality of a company means that:

- Shareholders have limited liability.
- Property and assets of a company belong to the company.
- Profits belong to the company.
- Debts and liabilities of the company belong to the company.
- Shareholders have no right to manage the business or enter transactions on behalf of the company.
- A company may enter contracts with its shareholders because it's a person separate from its shareholders.
- A company may sue or be sued in its own name.
- A company enjoys perpetual succession.

A "**Private Company**" means a company which by its constitution (MEMARTS)

- Restricts the right to transfer its shares to a non-member of the company. As such the shares must first offered to the existing members and if none of them are interested on buying them, then

they can be offered to outsiders (non-members) with the consent of the directors.

- Minimum of two shareholders and a company secretary.
- limits the maximum number of its members (shareholders) to fifty; this does include the company employees.
- prohibits any invitation to the public to subscribe for any shares or debentures of the company.

NB: WHERE TWO OR MORE PERSONS HOLD ONE OR MORE SHARES IN A COMPANY JOINTLY, THEY SHALL BE TREATED AS A SINGLE MEMBER.

REQUIREMENTS WITH RESPECT TO COMPANY SECRETARY.

All companies, whether private or public, are legally required under section 187 of the Companies Act to have a secretary who appeared to them to have requisite knowledge and experience to discharge the duties and functions of a company secretary.

But following the amendments to the Companies Act by the Written Laws (Miscellaneous Amendment) Act No.3 of 2021, there are some specific requirements of a company secretary for private companies and for public companies.

LEGAL REQUIREMENTS FOR A SECRETARY OF A PRIVATE COMPANY.

All private companies are duty bound to ensure that all their secretaries have requisite knowledge



and expertise to discharge the duties and functions of the secretary of a private company.

LEGAL REQUIREMENTS FOR A SECRETARY OF A PUBLIC COMPANY.

Public companies are now required to have a secretary who is professionally qualified as an advocate, certified public accountant or an auditor.

The name of the private company must have the words “limited”. A private company can be:

- Company limited by guarantee.
- Company limited by shares (Limited liability company).

COMPANY LIMITED BY GUARANTEE.

A company having the liability of its members limited by the memorandum to such amount as the members may respectively thereby undertake to contribute to the assets of the company in the event of its being wound up – *S3 (2) (b) of the Companies Act, 2002*. In a simpler term, it's a company without any shareholders but it is owned by members called guarantors who agree to pay a nominal amount in the event of company's being wound up, or within one year after ceasing to be a member.

For a Company to be registered as a Company limited by guarantee it must intend to promote commerce, investment, trade, or any other activity as the Minister may, by notice published in the Gazette, prescribe.

Prior to the coming into force of the *Written Laws (Miscellaneous Amendments) (No.3) Act*,

2019, many Non-profit organizations (NGOs) or charitable organizations were registered as Companies limited by guarantee, but this Act obliged:

- all companies limited by guarantee not having share capital whose objectives are not for promotion of commerce trade and investment must comply with these objectives or to be struck off register of companies by operation of law. Thus, the Registrar shall not register or maintain in the register such companies.

- A company limited by guarantee not having share capital, incorporated, or registered under this Act (Companies Act) and obtained a certificate of compliance under the provisions of the Non-Governmental Organizations Act, to be mandatorily converted into NGO's and fall under the purview of the Non-Governmental Organization Act and the company be deemed to have been registered under the Non- Governmental Organizations Act and struck off from the register of companies with BRELA.

COMPANY LIMITED BY SHARES (LIMITED LIABILITY COMPANY).

A company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them. – *S3 (2) (a) of the Companies Act, 2002*.

Director- minimum age is now 18 years; with no mandatory retirement age. The Minimum age of company's directors is now 18 years and the maximum retirement age has been removed as directors can now serve at such capacities without worrying the number of their age. These were the



changes brought in by the Written Laws (Miscellaneous Amendment) Act, No.3 of 2021 which amended Sections 194 and 195 of the Companies Act by lowering the minimum age of a person to be able to serve as a company director and by removing the maximum age (70) of retirement of directors.

A “**Public Company**” – is a company limited by shares or limited by guarantee and having a share capital, where the memorandum of such company states that it is to be a public company. The name of the public company must have the words “Public limited companies” as the last words of the name.

General requirement is a minimum of two shareholders, two directors and a company secretary. There is no limit to the number of its members (shareholders).

BENEFICIAL OWNERSHIP

On May 14th, 2021, the Minister for Industry and Trade issued procedures for submission of information related to beneficial owners of Companies incorporated in the United Republic of Tanzania. The procedures were laid through the newly enacted Companies (Beneficial Ownership) Regulations, 2021 (the regulations).

WHO IS A BENEFICIAL OWNER?

The term has been defined under the regulations to mean a natural person who directly or indirectly;

- ultimately owns or exercises substantial control over an entity or an arrangement.
- who has a substantial economic interest in or

receives substantial economic benefit from an entity or an arrangement whether acting alone or together with other persons.

- on whose behalf an arrangement is conducted; or
- who exercises significant control or influence over a person or arrangement through a formal or informal agreement;” – *S4 and 7 of the Finance Act 2020.*

All persons with registered companies or who intend to register entities in Tanzania must identify the beneficial owners of such companies and submit their particulars to the Registrar of Companies at the time of registration. The regulations require a registered owner of shares in that company who does not hold the beneficial interest in such shares to file a declaration to that effect.

Regulation 4(2) requires a person who holds or acquires a beneficial interest in a Company not registered in his name shall disclose the same by within 30 days after acquiring such beneficial interest in the shares of the Company.

Regulations 5(2) requires that where there is a transfer or transmission of shares or an increase or reduction of share capital or a restructuring of a company’s share capital or changes in the voting rights leading to any change in beneficial interest, the Company shall be obliged to deliver to the registrar a notice indicating whether there has been a change in the beneficial ownership of the Company.

However, regulation 6 prohibits a Company to use or disclose any information about its beneficial owner except in the following circumstances:



- For communicating with the beneficial owner concerned
- To comply with any requirement of the regulations
- In compliance with a court order

All companies registered in Tanzania must submit particulars of their Beneficial Owners to the Registrar of Companies on an annual basis at the time of filing their annual returns. Any changes to the beneficial ownership of a company must also be notified to the Registrar within 30 days of its occurrence.

ARE THERE PENALTIES FOR NON-COMPLIANCE?

Regulation 10(d) imposes a fine of not less five million shillings but not exceeding ten million shillings to any person who contravenes any provision of the regulations.

REGISTRATION OF A COMPANY IN TANZANIA.



In Tanzania, there are two major ways of Registering a Company namely;

- **Registration of a local company.**

A new Company to be formed can have a business name and a company name altogether. The Company to be formed can deal in different businesses as per wishes of the shareholders,

which are conducted under the umbrella of the company but still have different product names.

- **Registration of a foreign company (branch).**

Generally, a foreign company establishes a business in Tanzania by either:

- Registering a limited liability Tanzanian company as a group subsidiary.
- Registering a foreign limited liability company in Tanzania as a branch, that is, having an established place of business in Tanzania.

A foreign company is not deemed to have a place of business in Tanzania solely on account of its doing business through an agent in Tanzania at the place of business of the agent. Once a foreign company is registered in Tanzania, it has the same powers as if it were a company incorporated in Tanzania and is therefore subject to the laws of Tanzania.

A foreign company seeking to establish a place of business in Tanzania as a Branch must deliver the following documents to the Registrar of Companies:

- Certified copies of Memorandum and Articles of Association (MEMART) and certificate of incorporation- If the instrument is not in English, a certified translation is required;
- Notice of situation of the registered office in the country of domicile;
- List and particulars (name, detailed physical address, email and phone number) of directors of the company and the company secretary;
- Particulars (name, detailed physical



address, email and phone number) of person(s) resident in Tanzania who shall be authorized to accept service on behalf of the company.;

- Particulars (name, detailed physical address, email and phone number)

Certificate of compliance is issued after the process.

After incorporation a business entity must obtain the following to commence operation:

- Taxpayer Identification Number (TIN) and Tax Clearance Certificate
- Value Added Tax Certificate (where applicable)
- Municipal Business license
- Sectoral business license (where applicable).

Entities trading in certain business sectors may require special authorizations. For example, a company dealing in manufacturing of commodities must obtain an Environmental Impact Assessment Certificate from the National Environmental Management Council.

Other sector specific licenses are issued by the relevant regulatory bodies and corresponding ministries, for example:

- Telecommunication/ICT sector licenses are issued by the Tanzania Communication Regulatory Authority (TCRA).
- Banking and financial institution sector licenses are issued by the Bank of Tanzania (BoT).
- Insurance sector licenses are issued by the Tanzania Insurance Regulatory Authority

(TIRA).

- Energy sector licenses are issued by the Energy and Water Regulatory Authority (EWURA).

WINDING UP OF A COMPANY.

The winding up of the company maybe either

- by the court or
- Voluntary

In the event of a company being wound up, every present and past member shall be liable to contribute to the assets of the company to an amount sufficient for payment of its debts and liabilities, and the expenses of the winding up.

a) in the case of a company limited by shares, no contribution shall be required from any member exceeding the amount, if any, unpaid on the shares in respect of which he is liable as a present or past member;

b) in the case of a company limited by guarantee, no contribution shall, subject to the provisions of section 270, be required from any member exceeding the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up,

- In the winding up of a company limited by guarantee which has a share capital, every member of the company shall be liable, in addition to the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up, to contribute to the extent of any sums unpaid on any shares held by him.



WINDING UP BY THE COURT.

Petition to wind up the companies are commenced in the High Court of the United Republic of Tanzania.

The High Court has jurisdiction to wind up companies and body corporates registered in Tanzania. Where the High Court makes an order for winding up, if it thinks fit, it may direct all subsequent proceedings to be held in a Resident Magistrates' Court and thereupon such court shall for the purpose of winding up the company be deemed to have all the jurisdiction and powers of the High Court.

N.B: A body corporate may also be wound up by the court if incorporated outside Tanzania and carrying on business in Tanzania and winding up proceedings have been commenced in respect of it in the country of its incorporation or in any other country in which it has established a place of business.

WINDING UP VOLUNTARILY.

A company may by special resolution be wound up voluntarily in any of the following circumstances:

- a) when the period, if any, fixed for the duration of the company by its articles expires or the event, if any, occurs, on the occurrence of which the articles provide that the company is to be dissolved, and the company in general meeting has passed a resolution requiring the company to be wound up voluntarily;
- b) if the company resolves by special resolution that the company be wound up voluntarily;
- c) if the company resolves by special resolution to the effect that it cannot by reason of its liabilities continue its business, and that it is advisable to wind up.

A voluntary winding up shall be deemed to commence at the time of the passing of the resolution for voluntary winding up.



- h) a political party formed and registered under the Political Parties Act;
- i) a microfinance group (VICOBA) registered under the Microfinance Act;
- j) a sports association formed under the National Sport Council of Tanzania Act;
- k) any other organization which the Minister responsible for NGOs (the Minister) may, by order published in the Gazette, declare not to be an NGO for the purpose of the NGOs Act.

NB: THUS, THE ACTIVITIES, OBJECTIVES AND THE GENERAL CODE OF CONDUCT OF ANY NGO MUST FALL WITHIN THE SCOPE MENTIONED HEREIN TO BE REGISTERED. THE REGISTRAR HAS MANDATE TO REJECT APPLICATIONS FOR REGISTRATION OF NGOS THAT FALL OUTSIDE THE ABOVE-MENTIONED SCOPE.

REGISTRATION OF NGO'S.

NGOs are registered at:

- a) Local level
- b) International level

The registration at Local level is sub categorized into three levels namely:

- a) District level
- b) Regional level
- c) National level

The Registrar of NGOs shall upon registration of a Non-Governmental Organization issue a certificate of registration. A certificate of registration issued shall be valid for a period of

ten years. An application for renewal of certificate of registration shall be made six months before the expiry date of its registration.

The Board (Non-Governmental Organizations Coordination Board- responsible to approve and coordinate registration, activities, and operations of Non-Governmental Organizations) shall renew a certificate of registration upon being satisfied that the organization has complied with the requirements of registration under the NGO and any other written laws.

TRUSTS

A trust is a legal relationship created by personal acts, by an order of the court or operation of the law, when specified property or interests are placed under the control and management of a trustee or trustees for the benefit of another party or parties, called a beneficiary or beneficiaries, or for purposes specified under the laws.

“Trustee” means a person who holds, controls and manages property or any other interests for the benefit of a beneficiary or beneficiaries, or for purposes specified in the constitution of the trust and in accordance with the trust laws in the country.

A trustee or trustees appointed by a body or association of persons bound together by custom, religion, kinship, or nationality, or established for any religious, educational, literary, scientific, social or charitable purpose of holding any property on trust and have not been incorporated under any law or whose incorporation is not provided by any law, are required to apply to the Administrator-General for incorporation as a

body corporate under the Trustees Incorporation Act.

The Administrator general may, before a trust is incorporated or at any later stage after incorporation, require disclosure of the names of settlors and beneficiaries of the trust.

a) All copies submitted should be in duplicate except Letter of Recommendation.

b) Once incorporated the body corporate has the following obligations:

- Not allowed to acquire interest in land without first obtaining consent in writing from the Administrator General of Trustees.
- To notify the Administrator General on any change, change of trustees, name of the body corporate, postal address, constitution within one month.
- To file returns of Trustees after expiry of twelve months.

SOCIETIES

Society means a non-partisan and non-political association of ten or more persons established for professional, social, cultural, religion or economic benefits or welfare of its members, formed and registered as such. Registration is done at Ministry of Home Affairs addressed to the Registrar of Societies.



BUSINESS LAWS AND REGULATIONS

INTELLECTUAL PROPERTY.

1. Is Intellectual Property (IP) protected in Tanzania?

Tanzania is a member to several international agreements on intellectual property rights, trade and investments. The international obligations and compliance requirements as provided in the international legal instruments have to a larger extent shaped the local laws and regulations on intellectual property in the country. Some of the international agreements and conventions that Tanzania has ratified are:

a) **The Berne Convention on Protection of Literary and Artistic Works, 1886**; the convention entered into force in Tanzania on 25th July 1994. The aim is to develop a local legislative framework on copyright that is compliant to the virtues of the Berne Convention.

b) **The Paris Convention on Protection of Industrial Property, 1883**: the convention came into force on the 16th of June 1963, of which Tanzania was obliged to develop a local legislative framework on patents that is compliant to the virtues of the Paris Convention.

c) **Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of Registration of Marks, 1957 as amended in 1979**. Tanzania ratified the agreement, and it came into force on the 14th of September 1999, on ratifying the agreement Tanzania ought to develop a local

trademark legislative framework on classification of trademarks as per the Nice Classification.

d) **WIPO Convention, 1967**; the Convention was ratified in Tanzania and came into force on the 30th of December, 1983 whereby Tanzania was obliged by the Treaty to develop a local legislative and institutional framework on IPR that is in line with the WIPO's mandate.

Tanzania after ratifying the International Instruments on IP, the obligation from the instruments was to enact municipal laws that will govern and protect IPRs, as a response to that the following below are the Municipal laws on protection of IPRs.

a) **The Copyright and Neighbouring Rights Act 7 of 1999**. Protects the Copyrights and Copyrights related rights. The Act establishes the Society named Copyright Society of Tanzania to regulate and protect all Copyrights that are registered with the society.

b) **The Trade and Service Marks Act, Cap 326 R. E 2002**. Protects the Trademarks and Service marks.

c) **The Patents Registration Act, Cap 217 R. E 2002**, protects the Patent rights and Industrial designs.

ENVIRONMENTAL LAW.



1. Are there laws on environmental conservation and management?

The main legislations that govern environmental management are;

- Environmental Management Act, 2004
- Environmental Impact Assessment and Audit Regulations, 2005

2. Before commencing operations, is it necessary to conduct an Environmental Impact Assessment?

Yes, it is mandatory to conduct (EIA) before commencing operations in Tanzania. The rationale of it being to identify, predict and evaluating the foreseeable impacts, both beneficial and adverse, of proposed development activities by providing alternatives and mitigation measures, and to eliminate or minimize negative impacts”.

3. Is there a national body mandated to oversee EIA in Tanzania?

The national body mandated to formulate national EIA requirements and to oversee their implementation is the National Environment Management Council (NEMC).

LAND LAW.



1. What are the laws relating to land ownership and use in Tanzania?

In Tanzania laws relating to land ownership and



use are;

- the Land Act, Cap 113 R.E 2019 and
- the Village Land Act, Cap 114 R.E 2019

2. How is land categorized in Tanzania?

The Land Act, Cap 113 R.E 2019 and the Village Land Act, Cap 114 R.E 2019 establish three basic categories of land in Tanzania namely: General, Reserved and Village Land.

- **General land** is surveyed land that is usually located in urban and peri-urban centers such as legally designated municipalities.

- **Reserved land** includes that reserved for forestry, national parks, and areas such as public game parks and game reserves. Other categories of reserved land include land parcels within a natural drainage system from which water basins originate, land reserved for public utilities, land declared by order of the minister to be hazardous and public recreation grounds.

- **Village land** is classified as: Communal land, Occupied land, and Vacant land managed by a Village Council elected by a Village Assembly. Village land is managed by the Village Land Act. The Act gives village government the responsibility and authority to manage land, including issuing Certificates of Customary Right of Occupancy within their boundaries and establishing and administering local registers of land rights.

3. What is land ownership tenure system in Tanzania?

In Tanzania land ownership system is the leasehold system, making land tenure a matter of

usufruct rights as defined by various leaseholds. The government retains rights of occupancy, the imposition of development conditions, land rent, and control of all aspects of land use and ownership. The leasehold is granted for a specified time either 33 years, 66 years, or 99 years.

4. Is land a union matter in Tanzania?

No. Land is not a union matter in Tanzania. Each part manages its land according to the laws enacted. Laws relating to land in Zanzibar are different from the ones in Tanzania mainland.

5. Can a foreigner own land in Tanzania?

Under the Land Act, [Cap 113 R.E 2019], a foreigner cannot be granted land unless it is intended for investment or development use as stated under the Tanzania Investment Act [Cap 89 R.E 2002]. See this <https://cymbellattorneys.com/2022/06/21/purchase-and-ownership-of-land-by-foreign-nationals-and-investors-in-the-united-republic-of-tanzania/>.

A foreigner can either be an individual or a corporate body. Under the law when a body corporate has foreigners as the majority shareholders of the company it will be considered as a foreign corporation, thus it cannot be granted the right of occupancy unless such a corporate body is registered and granted a certificate of incentives under the Tanzania Investment Act.

6. When is a person considered to be foreign for land purposes?

Tanzanian laws recognize two categories of persons that is a natural person and a legal

person for corporate bodies. For purposes of land ownership in Tanzania a natural person is considered to be foreign when one is not a Tanzanian citizen and for legal persons such as a company; a company is considered foreign when a foreigner owns 51% of shares in the company.

7. How can land be acquired for investment purposes?

Land for investment purposes is acquired through Tanzania Investment Centre (TIC). TIC grants derivative rights to investors for a specified amount of time, which shall not exceed either 33 years, 66 years, or 99 years.

8. What are the possible ways to acquire land from TIC for investment purposes?

Foreign investors can obtain land for investment through Tanzania Investment Centre, where a “Derivative Right” is granted. There are two main ways which investors can utilize to obtain land for investment purposes from TIC:

- a) To apply for land acquisition from the village, and then follow all the necessary steps required, until the land is transferred from village land to general land and given to TIC to prepare a Derivative Right for the investor.
- b) To purchase a parcel of land from individuals/Companies; once the buyer and a seller have agreed upon the price, the seller is required to surrender the land title to the Commissioner for Lands to re-issue in the name of TIC, which will eventually prepare a Derivative Right for an investor.

9. Are there payable taxes in disposition of land?

When land is transferred from one person to another, the law requires capital gain tax to be paid. The capital gain tax to be paid is 10% of the purchasing price or the price quoted in the valuation report of the land.

LABOUR LAWS.



1. What are the laws governing labour matters in Tanzania?

Labour matters in Tanzania are governed by a number of laws, both municipal and international laws. These set of laws were put in force with the aim of governing the employment relations between the employer and the employee. The following are the labour laws;

a) Municipal laws.

- The Constitution of the United Republic of Tanzania, 1977.
- Employment and Labour Relations Act, 2004 (hereinafter “ELRA, 2004”).
- The Non-Citizens (Employment Regulation) Act, 2015
- The Non-Citizens (Employment Regulation) Regulations, 2016
- Labour Institutions Act, 2004 (LIA, 2004)
- Labour Institutions (General) Regulations 2017 (GN 45 of 2017)

b) International Instruments

- The Freedom of Association and Protection of the Rights to Organize Convention 1948 (No. 87)
- Right to Organize and Collective Bargaining Convention, 1949 (No. 98)
- Forced Labour Convention, 1930 (No. 29)
- Abolition of Forced Labour Convention, 1957 (No. 105)
- Discrimination (Employment and Occupation) Convention, 1958 (No. 111)
- Equal Remuneration Convention, 1951 (No. 100)
- Minimum Age Convention, 1973 (No. 138)
- Worst forms of Child Labour Convention, 1999 (No. 182)

2. What does the laws state on employment of foreigners?

Labour laws in Tanzania recognizes employment of foreigners and are protected just like the local employees. However, the foreign employees are required to hold a work permit and residence permit.

a) **Non-Citizens (Employment Regulations) Regulation, 2016**; that imposes the obligation a foreign employee to have a work permit and

b) **Immigration Act, Cap 54**; which requires foreigners to have residence permits.

3. What are the classes of work permits available in Tanzania?

In Tanzania there are five classes of work permits which are as follows:

a) Class A which is issued to a foreign investor who is self-employed. It is also issued to foreign directors of a company incorporated in Tanzania.

b) Class B which is issued to a non-citizen who is in possession of a prescribed profession such as medical and health care, experts in oil and gas, teachers and university lecturers in science and mathematics.

c) Class C which is issued to a non-citizen who is in possession of such other profession.

d) Class D which is issued to a non-citizen employed or engaged in a registered religious and charitable activities; and

e) Class E which is issued to refugees what are the limitations imposed for a foreign employee to be issued with a work permit?

4. Are there statutory deductions for employee?

Yes, the laws of Tanzania impose two statutory deductions that are deducted from the employee's gross salary, which are Pay As You Earn (PAYE) that is remitted to the Tanzania Revenue Authority and Social Security Contributions of which for private employees the contributions are remitted to the National Social Security Fund (NSSF).

IMMIGRATION LAW.





1. What are the classes of residence permits available in Tanzania?

In Tanzania there are 3 classes of residence permits and each class is granted to a foreigner of a specific category, the classes are:

a) Residence permit Class A is meant for investors, directors and self-employed foreigners who intend to enter and remain in Tanzania. For a foreigner to be issued this type of residence permit, the applicant needs to have a proof of capital investment of not less than 500,000 USD.

b) Residence permit class B is issued to a foreigner who possesses qualification or skills, preferably in highly technical occupations, that are not readily available in the local labor market.

c) Residence Permit Class 'C' is issued to a foreigner who are not eligible to obtain either Class "A" or "B" permits. These include researchers, retired persons, missionaries, former employees winding up affairs, individuals attending medical treatment, volunteers, interns, parties, and witnesses in court of laws and tribunals etc. Application must be made prior to the entry of the prospective applicant into Tanzania except Retired persons and those winding up affairs.

2. Are there visas in Tanzania?

There are situations where a foreigner wants to work in Tanzania and does not intend to remain in the country. In such a situation an appropriate permit to have is a Visa. For work there are two types of VISAs namely. See

<https://cymbellattorneys.com/2022/06/21/application-for-business->

visa-and-short-term-passes-for-expatriates-in-tanzania/

a) Business Visa

Business visa may be issued for a period not exceeding 90 days to foreign nationals who wish to enter in the United Republic of Tanzania for one of the following purposes:

- To conduct special assignments such as fixing/repairing machines or to run short term training, etc.
- To conduct short time professional roles such as auditing accounts, making feasibility studies, establishing professionals and business contacts, making arrangements for investments during the startup period etc.
- To conduct any other short term lawful business-related task recognized by the laws of the country and as may be determined by the issuing authority.

b) Multiple Entry Visa

This Visa may be issued to foreign nationals whose purposes of visits call for frequent visits to the United Republic of Tanzania. These may include Directors of Companies registered in Tanzania who do not reside in the country, Persons engaged in Bilateral Meetings, Spouses married to Tanzanians/Residents, Government Consultants. The maximum validity of this Visa is 12 months. However, the holder of the Multiple Visa cannot stay in the country for twelve (12) consecutive months. They are required to leave the country at most after every three months.

c) Ordinary Visa (Single Entry Visa)

This visa is granted to foreign national for the purposes of Visit, Tourism, Leisure, Holiday, attending Conference, Humanitarian and charity activities, Family Visit, Health Treatment or any other purpose as may be determined by the issuing authority. Its validity does not exceed 90 days for a single entry.

COMPETITION LAW.



1. What is a Merger and Acquisition in Corporate law?

In Tanzania Merger and Acquisition are regulated by the Fair Competition Act, No 8 of 2003. **Merger** is defined to mean an acquisition of shares, a business or other assets, whether inside or outside Tanzania, resulting in the change of control of a business, part of a business or an asset of a business in Tanzania; while **Acquisition** in relation to shares or assets means acquisition, either alone or jointly with another person, of any legal or equitable interest in such shares or assets but does not include acquisition by way of charge only.

2. Are mergers and acquisitions controlled in Tanzania?

Mergers and acquisitions are controlled by the Fair Competition Commission (FCC) as the main

regulator. The essence of controlling mergers and acquisition is to prohibit mergers that are intended or likely to create dominance abuse in the market. Thus, before entities merge, they are required by the law to notify the commission.

3. What is the requirement for notification of merger and acquisition to FCC?

The merging entities are required to notify the Fair Competition Commission on the merger and acquisition when it involves the turnover or assets above the threshold of **Tanzanian Shillings Three Billion Five Hundred Million Only (TZS 3,500,000,000)**.

4. Are there penalties in case of failing to adhere to notify FCC of the merger and acquisition?

The entities that fail to notify FCC when the merger and acquisition is notifiable commits an offence and according to the law, the commission may impose on the entities a fine of not less than five percent of the annual turnover and not exceeding ten percent of the annual turnover.

The law vests FCC with the power and right to question any acquisition done which was not in compliance with the Act, within three years.

5. Do competition laws regulate unilateral (or single firm) conduct?

The unilateral conduct of a firm is subject to regulation under the Fair Competition Act. The Act forbids misuse of market power by the entities that have dominant positions that might result in the restriction or distortion of

competition in the market. According to the Act a dominant position in the market occurs if:

- acting alone, the person can profitably and materially restrain or reduce competition in that market for a significant period of time; and
- the person's share of the relevant market exceeds 35%.

The misuse of market dominance may only be permitted subject to an exemption issued by the Fair Competition Commission upon application by the parties to an agreement. The law classifies the abuse of a dominant position by a person as an offence. He or she may be required to comply with the provisions of the Act through a compliance order issued by the Fair Competition Commission.

INVESTMENT LAW.



1. What is the regulatory framework of investment Tanzania?

In Tanzania investment is regulated by the Tanzania Investment Centre (TIC) which was established by the Tanzania Investment Act. TIC is the primary agency of the government vested with power to regulate, encourage, promote and facilitate investment in Tanzania.

2. What are the major roles of TIC in promoting investment?

The major roles of TIC in promoting investment are;

- To advise investors upon the availability or suitability of partners in joint-venture projects
- To identify, provide and administer investment sites or land for investment.
- To assist all investors in obtaining all necessary permits, licenses and all other matters required by the law for a person to set up and operate an investment.

3. What incentives are available for investors in Tanzania?

The Tanzania Investment Act, 2022 offers several incentives to both local and foreign investors. To enjoy the incentives an investor must meet a capital threshold of USD 100 000 and USD 500 000 for local and foreign investors, respectively, whereby after the application a certificate of incentive shall be granted to the investor.

The processing of a certificate of incentives is done by the Tanzania Investment Centre (TIC). The nature of the incentives depends on the area where one wants to invest.

4. Does Tanzania support Foreign Direct Investment?

Tanzania has opened its doors for foreign direct investments and has signed several bilateral treaties with various states inviting them to explore the opportunities in the country.

5. How is foreign investment promoted in relation to Export Processing Zone

Authority (EPZA) and the Special Economic Zones Act (SPEZA)?

EPZA and SPEZA promotes foreign investment by offering the following:

- Fast facilitation services (one stop service center)
- Building permits
- Building sites
- Licenses

6. Has Tanzania Signed any International treaties on investment?

Yes, Tanzania has signed a number of Bilateral International treaties with different countries on investment of which each BIT is peculiar from the other.

MINING AND EXTRACTIVE INDUSTRY LAWS.



1. Who owns minerals in Tanzania?

According to Section 5 of the Mining Act, 2010 the control over minerals on, in or under the land of the Tanzania mainland is vested in the United Republic. Authority to own Minerals is therefore required to be obtained from the licensing authority for prospecting, mining, and trading minerals.

2. Can foreigners export minerals from Tanzania?

Regulation 16 of the Mining (Mineral Trading) Regulations, 2010 permits a non-resident to export minerals acquired by him/her from authorized miner or licensed dealer by applying to the Commissioner for Minerals, upon payment of fees as set out, for export permit for such minerals. In this case, a special export permit is issued to the applicant by the Commissioner for Minerals.

3. What permits are required for exportation of minerals?

For one to export minerals from Tanzania, there are permits that one is required to obtain from the authority. Minerals or samples of minerals can only be exported by a mineral right holder or a licensed dealer. The following permits are a prerequisite for exporting minerals or samples of minerals from Tanzania:

a) Export permit for minerals or sample of minerals: this permit is issued by the licensing authority stating, among others, name of license holder, license number, type of minerals, net weight, value of minerals to be exported, certification for payment of royalty, date issued, validity of export permit and name of issuing officer.

b) Export permit for minerals from Gem Trade Fair: In this case, an Export Permit for Minerals from Gem Trade Fair is granted by the Commissioner for Minerals.

c) Special export permit: Obtained by applying for a Special Export Permit from the

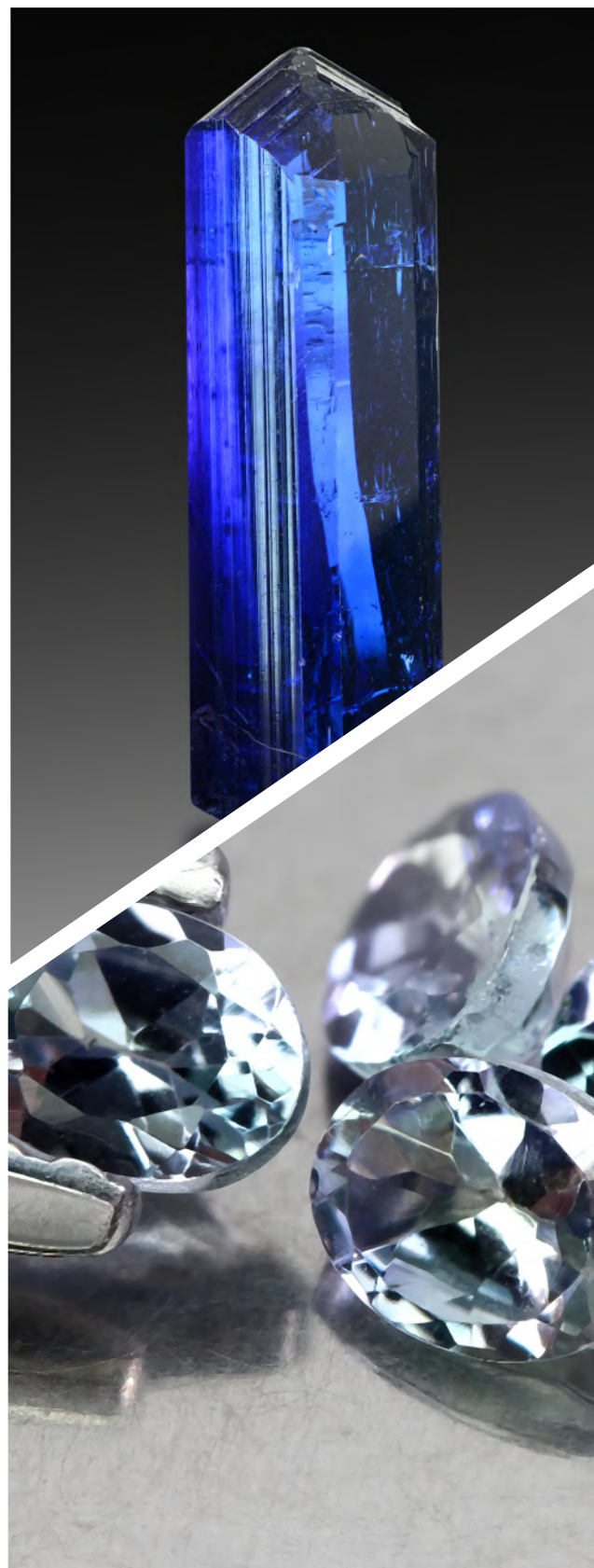
Commissioner for Minerals.

4. Are there specific certificates that one requires when trading or exporting minerals from Tanzania?

There are minerals that require one to have certificates when trading or exporting as follows:

a) Certificate of Origin for Tanzanite Minerals: Regulation 18(1) of the Mining (Mineral Trading) Regulations, 2010 requires every Export Permit for Tanzanite to be accompanied by a Certificate of Origin issued by an authorized officer. The certificate of origin states, among others, name of license holder, net weight, and value of Tanzanite to be exported, date issued and name of issuing officer.

b) Tanzania Kimberley Process Certificate: In the case of diamonds, every Export Permit for diamonds must be accompanied by a Tanzania Kimberley Process Certificate granted by the Kimberley Process authorized officer from the Tanzania Kimberley Process Office under the Commissioner for Minerals.





BUSINESS LITIGATION AND DISPUTE RESOLUTION

1. HOW ARE COMMERCIAL AND BUSINESS DISPUTES SETTLED IN TANZANIA?

Settlement of disputes in courts of Tanzania depends with the pecuniary claim of the matter. In courts, matters are classified into two categories movable and immovable property matters. Thus, it is the value of subject matter in dispute that decides where a matter should be instituted.

a) Primary court

Primary courts have, original jurisdiction for immovable properties if the value of the subject matter does not exceed fifty million Tanzanian Shillings; and for movable properties if the subject matter does not exceed thirty million Tanzanian Shillings.

b) District and Resident Magistrates court

District courts have appellate jurisdiction for appeals originating from district courts and original jurisdiction immovable properties if the value of the subject matter does not exceed three hundred million Tanzanian Shillings; and for movable properties if the subject matter does not exceed two hundred million Tanzanian Shillings.



c) High Court

High courts have appellate jurisdiction for appeals originating from the district and resident's magistrate courts and an original jurisdiction for matters whose value exceeds that of the district courts. The Court system originating from the Primary Court to High Court is not that of a union matter. Therefore, the Tanzania Mainland courts system is quite different from that of Tanzania Zanzibar courts system.

d) Court of Appeal of Tanzania

Court of Appeal have only appellate jurisdiction for appeals arising from High Court. It is the highest court in the United Republic of Tanzania. The Court of appeal is a union matter hence vested with mandate to adjudicate matters arising from both sides of the United Republic. The Court of appeal proceedings are determined by a full bench consisting of three and up to seven judges depending on case-to-case basis.

2. WHAT IS THE APPLICABILITY OF ALTERNATIVE DISPUTE RESOLUTION IN BUSINESS DISPUTES IN TANZANIA?

In Tanzania, business disputes can be resolved through alternative dispute resolution, particularly arbitration. This method is applicable in business only when parties agree that in case of dispute, parties shall settle disputes through arbitration.

3. DO COURTS IN TANZANIA PRACTICE ADR?

Tanzanian courts practice ADR, the practice is mandated to the court by the provisions of Civil Procedure Code. The law requires disputants to try mediation before they take their case to court. This kind of ADR is referred to as the Court Annexed Mediation. The mediators in this respect are judges and magistrates and it is done in all courts except for the primary court.

4. ARE THERE ARBITRATION BODIES IN TANZANIA?

Yes. In Tanzania there are various arbitration institutions namely;

- Tanzania Institute of Arbitrators (TIARB)
- National Construction Council
- Tanzania International Centre for Arbitration (TIAC)
- Tanzania Arbitration Centre

5. ARE THERE DISPUTES REQUIRED BY LAW TO BE REFERRED TO ADR?

There are disputes that are required by the law to be settled through ADR and these are as follows:

- Labour disputes
- Construction disputes
- Land disputes
- Competition claims
- Telecommunication claims



6. HOW ARE DISPUTES IN PARTNERSHIPS BETWEEN PUBLIC AND PRIVATE SECTOR SETTLED?

Tanzania recognizes public private partnerships (PPP), these arrangements are governed by the PPP Act. According to the law where it happens that there is a dispute between the parties, then the dispute shall be settled amicably through negotiation, mediation, or arbitration. The PPP Act was later amended in 2018 to restrict all disputes arising from a public private partnership to be referred to international arbitration. The Act further indicated that such disputes must be referred and resolved locally by the arbitral bodies and the national court system.

7. HOW IS TANZANIA INVOLVED IN INTERNATIONAL ARBITRATION?

Tanzania is a member of several international organizations that help protect investment. Any dispute arising between the Government and investors may be settled amicably through negotiations or may be submitted for arbitration under the international agreements listed below:

- The Convention on the Recognition and Enforcement of Foreign Arbitral Awards of 1958, which entered into force on 7 June 1959 (also known as the New York Convention);
- The Convention on the Settlement of Investment Disputes between States and Nationals of Other States of 1965, which entered into force on 14 October 1966;
- The Convention establishing the Multilateral Investment Guarantee Agency of 1985, which

entered into force on 12 April 1988;

8. HOW DOES TANZANIA ENFORCE FOREIGN JUDGMENTS AND ARBITRAL AWARDS?

A) In Tanzania the enforcement of foreign judgment is principally regulated by two laws:

- The Reciprocal Enforcement of Foreign Judgment Act (Cap 8 R.E 2002) which provides for the registration and execution of foreign judgment with certain countries with which Tanzania has reciprocal enforcement agreements.

• The Civil Procedure Code (Cap 33 R.E 2019)
The procedure for enforcement is by way of application for registration of the judgment in the High Court of Tanzania.

B) Enforcement of Foreign Arbitral Awards in Tanzania is necessitated by the New York Convention, Tanzania having acceded to it in 1964 without reservation. Tanzania is also party to the Convention on Execution of Foreign Awards, 1923 (the Geneva Convention which is a schedule to the Tanzanian Arbitration Act).

The procedure for enforcement of foreign arbitral award is by way of petition to the High Court of Tanzania.



FIRM PROFILE:

Cymbell Attorneys is a premier modern law firm, aimed at changing the dynamics of client-attorney relationships by providing pro-active accessible, efficient, ethical, and reliable legal solutions. The law firm is strategically placed to be in tune with its clients and the changing nature of business.

The firm was established with the goal of becoming the law firm of choice in Tanzania to represent clients locally, regional level, and globally. Cymbell Attorneys is based in Dar es Salaam and provides a full-service corporate commercial practice covering a wide range of business areas such as Banking and finance, Capital markets, Microfinance, Mergers & Acquisitions, Investment, Construction & engineering, Legislative and Regulatory Regime Review, Property/ real estate, Intellectual property, PPP, ADR, Arbitration and Business litigation, Environmental Law, and Mining.

The firm is supported by regional offices in Kenya; Nairobi, Mombasa & Diani (CM Advocates LLP), Uganda (CM Advocates), Rwanda (CM Advocates) and Nigeria (CM Advocates). Whilst retaining a uniquely East African focus, Cymbell benchmarks itself according to international standards.