

CHAPTER 101

THE BUSINESS LICENSING ACT

[PRINCIPAL LEGISLATION]

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SCHEDULE

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CHAPTER 101

THE BUSINESS LICENSING ACT

An Act to provide for the licensing of businesses and for related matters.

[1st September, 1972]

Acts Nos.	25 of 1980	10 of 1993	10 of 2002
25 of 1972	12 of 1981	16 of 1994	18 of 2002
10 of 1973	9 of 1982	1 of 1996	11 of 2003
16 of 1974	1 of 1983	13 of 1996	15 of 2003
7 of 1976	10 of 1987	9 of 1997	2 of 2014
9 of 1977	13 of 1989	25 of 1997	15 of 2015
20 of 1978	17 of 1990	8 of 1998	4 of 2018
8 of 1979	13 of 1991	12 of 1999	12 of 2023
12 of 1979	18 of 1991	11 of 2000	
9 of 1980	3 of 1993	14 of 2001	

Short title

1. This Act may be cited as the Business Licensing Act.

Interpretation

Acts Nos.

7 of 1976 s. 17

9 of 1980 s. 2

25 of 1980 s. 3

10 of 1987 s. 6

10 of 2002 s. 10

2 of 2014 s. 7

4 of 2018 s. 7

12 of 2023 s. 4

2.–(1) In this Act, unless the context otherwise requires-

“auxiliary business” means a business not specified in a business licence fee, which may be lawfully carried on under such licence by virtue of the provisions of section 5;

“banker” means any person engaged in the business of banking;

“broker” means a mercantile agent who in the ordinary course of his business is employed, in consideration of a fee, to make or conclude bargains and contracts for the purchase or sale of property or goods between other persons;

“building contractor” means a person who contracts to carry out any construction work where the cost under any such contract or series of contracts entered into with the same person, inclusive of labour and materials employed on such work whether they be supplied by the contractor or by some other person, exceeds the sum of four thousand shillings;

“business” means any form of trade, commerce, craftsmanship or specified profession carried on for profit or gain and to which the provisions of this Act apply;

“business licence” means a licence issued under this Act either in a paper or electronic form;

“business of a national or international character” means any business the carrying on of which involves operations of national or international dimension or consequences, or is preceded by decisions of policy at national or international level and includes the business of commission agents, clearing and forwarding, banking, insurance, operation of tourist hotels, exporters and importers, transportation by air, manufacturing, building contractors, shipping, commercial traveller, stevedoring and lighterage, providing postal services, carrying on a specified profession, regional trading company, district development corporation, co-operative societies, wholesale and any other business which may be specified as such by the Minister responsible for finance by writing under his hand;

“calendar year” means the period of twelve months commencing on the 1st day of January in any year and expiring on the 31st day of December in that year;

“commercial traveller” means any person who not being ordinarily resident in Tanzania, solicits orders for goods on behalf of other persons, but does not include a person employed as a travelling salesman by a person licensed under this Act;

“commission agent” or “manufacturer’s representative” means a person resident in Tanzania who receives or orders from abroad goods on account of others, whether such goods are imported in his own name or not;

“company” means a company incorporated under the Companies Act or incorporated outside Tanzania and authorised by that Act to carry on business or to have a registered office in Tanzania;

“co-operative society” means a co-operative society registered or deemed to be registered under the Co-operative Societies Act;

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“Chief Executive Officer” means the accounting officer of any licensing authority appointed under this Act;

“exportation” means exportation to any place outside Tanzania;

“foreign owned” means-

- (a) in case of natural person, a person who is not a citizen of Tanzania;
- (b) in case of company, a company incorporated under the laws of any country other than Tanzania or a company incorporated under the laws of Tanzania in which more than fifty percent of shares are held by person who is not a citizen of Tanzania; and
- (c) in the case of partnership, a partnership in which the partnership controlling interest is owned by a person who is not a citizen of Tanzania;

“hotel, boarding house or lodging house” means premises in which not less than two rooms are furnished as bedrooms or sleeping rooms and are set apart for letting;

“importation” means importation into Tanzania;

“licence fee” in relation to any business means the fee prescribed in the Schedule to this Act for a licence to carry on such business;

“licensing authority” means a public officer or other authority authorised to grant business licences or business licences of any class or category;

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“liquor licence” means a licence authorising the sale of intoxicating liquors granted under the Intoxicating Liquors Act;

“manufacturer” means any person engaged in the business of-

- (a) production of any article by the process of mechanical or chemical transformation of any inorganic or organic substance, whether such transformation is carried out by power-driven machinery or by manual labour;
- (b) making, processing, altering, repairing or ornamenting any article; or

(c) assembling component parts of manufactured products;

“Minister” means the Minister responsible for trade;

“parastatal organisation” means-

(a) a local government authority;

(b) any body corporate established by or under any written law other than-

Cap. 212 (i) a company registered under the Companies Act; and

Cap. 307 (ii) the Tanganyika Law Society established by the Tanganyika Law Society Act; and

Cap. 366 (c) any trade union registered under the Employment and Labour Relations Act;

Cap. 212 (d) any company registered under the Companies Act if not less than fifty *per centum* of its share capital is owned by the Government or a parastatal organisation or, in the case of a company limited by guarantee, if the amount which the Government or a parastatal organisation which is a member has undertaken to contribute in the event of the company being wound up is not less than fifty *per centum* of the aggregate amount which all members of the company have undertaken to contribute; and references in this paragraph to parastatal organisation include references to any such company;

“Permanent Secretary” means the Permanent Secretary to the Ministry responsible for trade, and in relation to any function conferred upon the Permanent Secretary by this Act, includes any person to whom he has, by writing, delegated that function;

“retail” means the habitual sale of goods direct to the consumer;

“shipping agent” means a person acting as an agent of a person carrying on shipping business in relation to such person’s shipping business;

“shipping business” means the business of carrying passengers or goods overseas or coastwise in mechanically propelled vessels;

“specified profession” means the profession of medical practitioner, dentist, veterinary surgeon, optician, chemist, pharmacist, lawyer, auditor, authorised or chartered accountant, business consultant, tax consultant, management consultant, estate agent, quantity surveyor, or engineer and includes-

- (a) a profession which no person can lawfully carry on unless he is authorised by or under any written law; and
- (b) a profession which the Minister may, by notice in the *Gazette*, declare to be a specified profession for the purposes of this Act;

“subsidiary licence” means a licences of the same kind of business carried on by the same entity at any other place other than the principal place of business;

“transporter” means any person who operates any transport service whether by sea, air, railway or road for the carriage of passengers;

“travel agent” includes any person who for reward undertakes to provide members of the public, in relation to travel within or outside Tanzania, transport, whether by air, sea, railway or road (including procurement of tickets), accommodation, professional advice on travel and other travel matters, and also includes any person who for reward operates as an agent of a transporter for the purpose of soliciting customers for such transporter;

“wholesale” means the habitual sale of goods to a trader for the purposes of resale.

(2) For the purposes of term “specified profession” as provided under subsection (1), a person shall be deemed to be qualified to carry on a specified profession if he has been trained in the practice of such profession at any university or

other institute of higher learning and has been awarded any degree, diploma, certificate or other award in relation to, or on the conclusion of such training.

(3) For the purposes of this Act, the person carrying on business means-

- (a) where the business is being carried on by an individual, such individual; or
- (b) where the business is being carried on by a body of persons whether corporate or unincorporated, such body of persons shall be deemed to be doing business jointly.

(4) Any building or part of a building, including any out-house, shed or other structure, and also any part of land enclosed by a fence howsoever constructed, which is used as an office, shop, godown, store or warehouse or otherwise as a place where any business is normally carried on, or which is normally used by a person carrying on business for any purpose connected with his business shall, for the purpose of this Act, be deemed to be a place where such business is being carried on:

Provided that-

- (a) any place only temporarily used by a person carrying on business for any specific purpose connected with the business shall be deemed not to be a place where such business is normally carried on; or
- (b) where two or more separate portions of a building or two or more separate places on the land comprised in the same right of occupancy granted, or deemed by any written law to have been granted, under the Land Act are used by the same person for the purpose of, or in connection with, the business carried on by him, such portions or places shall, in relation to such business, be deemed to be one place of business.

Application
Acts Nos.
10 of 1973 s. 46
12 of 1979 s. 8
9 of 1980 s. 4
15 of 2003 s. 6

Cap. 283

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- 3.-(1) This Act shall apply to all businesses other than-
- (a) the business of farming, raising of cattle or other stock, market gardening, or dairy farming;
 - (b) the business of selling, either by retail or wholesale, by a person carrying on any business specified in paragraph (a) when such business of selling is confined to the produce of his own farm or estate;
 - (c) the business of a trophy dealer duly licensed to carry on the business under the Wildlife Conservation Act;
 - (d) the business of selling intoxicating liquors, where the person carrying on such business holds a valid licence granted to him under the Intoxicating Liquors Act;
 - (e) the business of mining where the person carrying on such business holds a valid licence granted to him under the Mining Act; and
 - (f) the business in respect of which no licence fee is payable under the Schedule to this Act.
- (2) The Minister may, by order published in the *Gazette*, exempt from the provisions of this Act-
- (a) any business or any category of businesses; or
 - (b) any person carrying on any business or any category of such persons.
- (3) Business licence under this Act shall not be required or be necessary for the carrying on of any business-
- (a) to which, by virtue of the provisions of subsection (1), this Act does not apply;
 - (b) which is exempt from the provisions of this Act by an Order under subsection (2); or
 - (c) which is being carried on by any person to whom an Order made under subsection (2) applies.
- (4) This section shall not be construed as exempting from the provisions of this Act any business to which subsection (3) does not apply and which is carried on together with any business to which that subsection applies.
- (5) [Omitted].

(6) This section shall not be construed as exempting from the provisions of this Act the business of selling produce from a farm, which is referred to in subsection (1)(b) where, before it is sold, the produce concerned is first subjected to any process which materially changes it in substance, character or form.

Prohibition on
carrying on
business without
licence
Acts Nos.
8 of 1998 s. 6
2 of 2014 s. 5

4.-(1) A person shall not carry on in Tanzania, whether as a principal or agent, any business unless-

- (a) he is the holder of a valid business licence issued to him in relation to such business; and
- (b) such business is being carried on at the place specified in the licence.

(2) A person shall not carry on business at two or more places, unless he is the holder of a separate business licence issued to him in relation to such business for each of such places:

Provided that, in any such case, if a valid business licence exists in respect of any of the places of business (hereinafter referred to as “the principal place of business”) the holder shall be deemed not to have contravened the provisions of this subsection-

- (a) where such person holds in relation to such business a subsidiary licence in respect of the other place of business or if he carries on such business at two or more other places, each of such other places; or
- (b) where no licence fee is prescribed for any subsidiary licence in relation to such business.

(3) Without prejudice to the provisions of any other written law to the contrary, this section shall not be construed as prohibiting the carrying on, whether by the same person or by different persons, of two or more businesses at the same place if each such business is carried on under the authority of a valid business licence:

Provided that, regulations made under this Act may provide that any business specified in such regulations shall not be carried on at any place where any other business or any

business of a class or description specified in the regulations is also being carried on.

(4) The licensing authority shall have the power to close business premises of any trader who is found to carry on business without a licence, and in doing so the licensing authority may request the assistance of a police officer or any other authorised agent.

Extent of
authority of
business licence
Act No.
15 of 2003 s. 6

5.–(1) A business licence shall authorise the holder to carry on, at the place specified therein, the business in relation to which it is granted and shall also be deemed to authorise such holder to carry on at such place any auxiliary business:

Provided that-

- (a) a licence for the business of a banker or for shipping, lighterage or stevedoring business shall be deemed not to authorise the holder to carry on any auxiliary business;
- (b) person shall not carry on any business referred to in paragraph (a) of this proviso unless he is authorised to do so by licence issued in relation to such business;
- (c) licence issued under this Act shall not be deemed to authorise the carrying on, as an auxiliary business, of any business which can be lawfully carried on only if a licence, permit or other authority is granted by or under any other written law;
- (d) no business the licence fee in respect of which is required to be assessed on an annual turnover, may be carried on as an auxiliary business under a licence for a business the licence fee in respect of which is not required to be so assessed;
- (e) no business for which a licence fee of a specified amount is payable may be carried on or as an auxiliary business under a licence fee in respect of which is required to be assessed on an annual turnover;
- (f) a person shall not under the authority of any business licence carry on any auxiliary business the licensing authority in respect of which is a local government

authority unless the licence so held by the holder is in relation to a business in respect of which the same local government authority is the licensing authority; or

- (g) licence granted under this Act shall not have the effect of authorising any person to carry on any business prohibited by any other written law or of exempting any person from compliance with any condition, limitation or other requirement imposed or prescribed by any other written law in relation to such business.

(2) For the purposes of this section “auxiliary business” means a business-

- (a) which is not specified in the licence granted; and
 (b) where, if a separate licence had been applied for, for such business, the licence fee payable for such licence would not have exceeded the licence fee payable for the licence granted.

(3) Where in relation to any licence granted under this section, any business was an auxiliary business at the time when such licence was granted, the business shall continue to be deemed to be an auxiliary business in relation to such licence for period of validity of the licence, notwithstanding any increase in the licence fee for a business licence to carry on such auxiliary business.

Appointment
of licensing
authority
Acts Nos.
9 of 1980 s. 3
10 of 2002 s. 10

6.-(1) The Minister shall, by order published in the *Gazette*, appoint a public officer or any authority to be a licensing authority either generally or in relation to any area, or in relation to the businesses or categories of businesses specified in that order.

(2) The Minister may, in the order made under subsection (1) or in a subsequent order, make provision for the procedure to be complied with in making applications for, and granting, business licences under this Act.

(3) Save as is otherwise provided by this Act or any other written law, all fees payable in respect of any business licence granted under this Act shall be paid to the licensing authorities for the area within which the premises of the business in question are situated.

(4) Where a local government authority or other parastatal organisation is appointed a licensing authority, the Minister responsible for finance may, by order in the *Gazette*, direct that such organisation, subject to such conditions, limitations and restrictions as may be specified in the order, retain for its own use the whole of the licence fees collected by it in respect of business licences issued by it, or such portion of the licence fees as may be specified in the order.

Validity of
licences
Acts Nos.
20 of 1978 s. 30
11 of 2000 s. 4
2 of 2014 s. 6

7.–(1) A business licence granted under this Act shall be valid for a period of twelve months from the date of issuance.

(2) Notwithstanding subsection (1), a business licences may opt to pay a licence fee for a period of up to three consecutive years.

Licence fees
Acts Nos.
8 of 1979 s. 6
9 of 1980 s. 5
9 of 1982 Sch.
2 of 2014 s. 7
12 of 2023 s.5

8.–(1) The fees structure payable as business licences under this Act shall be as specified in the Schedule in this Act.

(2) The Minister responsible for finance may, on his own motion or on an application made to him in that behalf, after consultation with the Minister, by order published in the *Gazette*, amend, vary or replace all or any of the provisions of the Schedule to this Act and the amount or rate of any fee payable in respect of any business licence.

(3) An order made under subsection (2) shall-

- (a) come into operation on the date specified in the order for its commencement; and
- (b) expire at the end of four months from its commencement, unless it is laid before the National Assembly and approved by it by resolution so soon as the National Assembly meets after the commencement or the making of the order, whichever is the earlier event.

(4) Any fee collected in respect of a business licence issued in relation to a business whose premises are situated in a village shall be paid to the Village Council of the village in which the premises are situated.

(5) The Minister may, by order under his hand, remit in part the licence fee payable by the person specified in the order in respect of the business licence described in the order.

(6) The Minister may, by regulations published in the *Gazette*, prescribe such conditions to be attached to business licences as, in his opinion, are necessary or desirable for the purposes of ensuring a sound system for the proper collection and protection of public revenue accruing under this Act.

Business licences payable to Business Registration and Licensing Agency Acts Nos. 12 of 1999 s. 6 4 of 2018 s. 8

9. The business licence fees specified to the First Schedule shall-

- (a) for categories of business specified in Part A of the Schedule, be payable to the Business Registration and Licensing Agency;
- (b) for categories of businesses not specified in Part B of the Schedule, be payable to the local government authorities.

Temporary licences for non-residents

10.-(1) This section shall apply to persons belonging to specified professions and to building contractors.

(2) No person to whom this section applies and who is not ordinarily resident in the United Republic shall, in Tanzania-

- (a) in the case of a person belonging to a specified profession, render any professional services which he is qualified to render by virtue of being a member of such profession;
- (b) in the case of a building contractor, carry out any work of, or relating to, the construction of a building; or
- (c) in the case of a commercial traveller, carry on the business of a column of the said Schedule,

unless such person is-

- (i) the holder of a valid business licence in respect of the specified profession or the business of a building contractor;
- (ii) exempted by or under this Act from the requirement to take out such licence; or
- (iii) the holder of a valid temporary licence granted to him in relation to the business of such specified profession or the business of a building contractor.

(3) A temporary licence may be issued to any person to whom this section applies on payment of a fee-

- (a) in the case of a specified profession, of five hundred shillings;
- (b) in the case of a building contractor, of seven hundred and fifty shillings; and
- (c) in the case of a commercial traveller, of one hundred and twenty shillings.

(4) A temporary licence granted under this section shall be valid for a period of thirty days from the date of issue or such longer period as the Permanent Secretary may in any case direct.

(5) The holder of a temporary licence shall be entitled, during the period of validity of such licence, to carry on the business specified in such licence and any auxiliary business to the same extent as the holder of a corresponding business licence.

Penalty for failure
to take out licence
in time
Acts Nos.
12 of 1981 s. 3
18 of 1991 s. 6

11.-(1) A person who, being required by this Act to take out a business licence, fails to take the licence within twenty-one days from-

- (a) in the case of a person whose business licence has expired, the date on which such licence expired; or
- (b) in the case of person who has first commenced the carrying on of the business, the date on which he commenced the carrying on of the business,

shall be liable to pay in addition to the licence fee a penalty equal to twenty-five *per centum* of that unpaid fee, and if such amount remains unpaid for more than thirty days or part of the second or succeeding period after the due date, the rate of the additional penalty shall be increased by two *per centum* for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period during which such amount remains unpaid.

(2) The licensing authority may, in any case, remit in whole or in part the penalty payable under this section if in his opinion it is equitable and just so to do, subject to the provisions of subsection (3).

(3) The Minister may, by order published in the *Gazette*, provide for the maximum penalty which any licensing authority may remit and any conditions which may be imposed upon such remission, and every licensing authority shall, in considering whether or not to remit any penalty under subsection (2), comply with the provisions of any order made under this subsection.

[s. 10]

Permits
authorising
carrying on of
business for short
periods
Act No.
10 of 1973 s. 47
7 of 1976 s. 18

12.—(1) Notwithstanding the provisions of section 11, where a person has made an application for a business licence before the date specified in paragraph (a) or paragraph (b) of subsection (1) of section 11 and no decision on such application is made within twenty-one days of such date, it shall be lawful for such person to carry on the business to which the application relates if he is the holder of a permit authorising him to carry on such business.

(2) A permit under subsection (1) may be granted by the licensing authority with whom the application for business licence is lodged on payment by the applicant of a fee of an amount equal to one-tenth of the fee payable for the business licence applied for or one hundred shillings, whichever be the larger amount:

Provided that, in the event of the business licence applied for being granted, the fee paid for the permit shall be refunded to the licensee.

(3) A permit granted under subsection (2) shall expire on the date on which the licensing authority's decision on the application for a business licence is communicated to the applicant or at the expiration of sixty days from the date on which the permit was granted, whichever is the earlier.

Application for
licences
Acts Nos.
9 of 1977 s. 12
9 of 1980 s. 6
8 of 1998 s. 7
10 of 2002 s. 14
18 of 2002 s. 4
11 of 2003 Sch.
5 of 2015 s. 49
12 of 2023 s.6

13.—(1) Subject to the procedure prescribed by the Minister under section 6, every application for a business licence shall be in such form as may be prescribed

(2) Every such application shall be signed in such manner and by such person or persons as may be prescribed.

(3) Notwithstanding the procedure prescribed under section 6, an application for renewal of a business licence

shall be accompanied by tax clearance certificate issued by the Tanzania Revenue Authority and documentary evidence or written explanation satisfactory to the licensing authority regarding the payment or exemption for payment by the applicant of income tax or such other tax or levy as the Minister for Finance may, by notice published in the *Gazette*, specify for the purposes of this section.

Persons ineligible
to hold business
licence
Act No.
9 of 1977 s. 13

14. A licensing authority shall not grant a business licence-

- (a) to a person who is under the apparent age of eighteen years;
- (b) in the case of a business which cannot be lawfully carried on without a licence, permit or other authority granted under any other written law, unless the person applying for the business licence satisfies the licensing authority that he is the holder of a valid licence, permit or other authority granted to him under such other written law;
- (c) to a person disqualified to hold such business licence by virtue of an order or direction made or given under the provisions of this Act;
- (d) in the case of a business licence applied for by a person who is not a citizen of the United Republic, unless the licensing authority is satisfied that such person is lawfully present in Tanzania and is authorised to carry on such business by a valid permit or pass issued to him under the Immigration Act; and
- (e) to a person applying for a business licence, unless the licensing authority is satisfied that, that person has complied with the requirement prescribed by subsection (3) of section 13.

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(2) Where a licensing authority has, by oversight or in error, granted any licence contrary to the provisions of this section, it may call upon the person to whom it was granted to surrender the same for revocation.

Business licence
register
Act No.
4 of 2018 s. 9

15.-(1) There shall be a register to be kept by every licensing authority at its principal office which shall contain business licence information as may be prescribed in the regulations.

(2) Every licensing authority shall furnish to the Minister information in respect of business licensing at such intervals as may be prescribed in the regulations.

(3) The business licence register may be accessed by any person upon payment of prescribed fees.

[s. 14A]

Cancellation
or suspension of
licence
Act No
12 of 2023 s. 7

16.-(1) The licensing authority may cancel or suspend a business licence granted under this Act where it is satisfied that the holder of a business licence has breached any condition of licence.

(2) The Minister may make regulations prescribing for procedures for cancellation and suspension of licence under this section.

[s.14B]

Directions by
President

17. The President may, if he is of the opinion that it is in the public interest so to do, by order in the *Gazette*-

- (a) restrict the number of business licences of any class which may be granted in any area; or
- (b) limit the grant of any class of business licences in any area to any parastatal organisation.

[s. 15]

Exhibition of
business licence

18.-(1) A person who is granted a business licence shall exhibit the same in a conspicuous place in the premises where the business is carried on.

(2) This section shall not apply to a temporary licence granted under section 10.

[s. 16]

Inspection
Act No
12 of 2023 s. 8

19.-(1) The Permanent Secretary, a licensing authority or any public officer authorised by a licensing authority may enter into any premise in which he reasonably suspects any person is carrying on any business and may-

- (a) require such person to produce to him the business licence;

- (b) inspect and examine the premises or place where business is carried; or
- (c) demand the owner, occupier or other person having control of the premises to give any information relevant to the inspection.

(2) The Permanent Secretary, a licensing authority or a public officer authorised by a licensing authority may, in exercising his powers under subsection (1), seek assistance of a police officer.

[s.17]

Endorsement of
change of address

20. A licensing authority shall, on payment to him of the prescribed fee and upon being satisfied that the holder has or is about to move his place of business to some other place, endorse on the licence a description of such other place.

[s. 18]

Obligation of
holder of licence
Act No
12 of 2023 s. 9

21. A holder of licence shall notify the licensing authority in which his business licence is issued where-

- (a) he ceases or suspends to operate business before, or within twenty-one days after, expiry of the business licence;
- (b) he is placed under liquidation or bankruptcy;
- (c) business premises are changed; or
- (d) his line of business has changed.

[s.18A]

Offences
Acts Nos.
13 of 1991 Sch.
16 of 1994 s. 4
8 of 1998 s. 8
12 of 2023 s.10

22.-(1) A person who-

- (a) carries on business without being the holder of a valid licence or, in cases to which section 10 applies, a valid temporary licence authorising him to carry on such business;
- (b) carries on business at any place not specified in a valid business licence or a subsidiary licence granted to him in respect of such a business in contravention of the provisions of section 4;

- (c) fails to exhibit, as required by section 19, any business licence granted to him;
- (d) fails to comply with the provisions of section 19;
- (e) fails to surrender a business licence granted to him when called upon to do so under section 14;
- (f) in or in relation to any application for a licence, makes any statement which is false in any material particular;
- (g) being the holder of a business licence to which conditions have been annexed under this Act, fails to comply with any such condition; or
- (h) fails to comply with the provisions of section 21;
- (i) with intent to evade the payment of the full licence fee, wilfully does or omits to do any act or thing,

commits an offence and on conviction shall be liable to-

- (i) in the case of an offence under paragraph (a) to (h), a fine of-

- (aa) not less than one hundred thousand shillings but not exceeding five hundred thousand shillings for a business of national and international character; and

- (bb) not less than fifty thousand shillings but not exceeding three hundred thousand shillings for a business whose licence is issued and governed by the local authorities,

or to imprisonment for a term not exceeding two years or to both.

- (ii) in case of an offence under paragraph (i), pay in addition to the licence fee of a penalty of three hundred *per centum* of such fee.

(2) In any proceedings for an offence under paragraph (a) of subsection (1), if the accused satisfies the court that the date on which allegedly he committed the offence was within twenty-one days from the date on which the business licence previously held by him expired or, the date on which he first commenced business, the maximum penalty to which he may be sentenced shall be a fine of fifty thousand shillings for those

businesses of national and international character and to ten thousand shillings for those businesses whose licences are issued and governed by the local authorities.

[s. 19]

Burden of proof **23.** In proceedings for an offence under section 22, the burden to prove that-

- (a) at the relevant time he held a valid business licence in respect of the business specified in the charge; or
- (b) he is exempt from the requirement of taking out a business licence in respect of such business,

shall be on the accused.

[s. 20]

Liability
of officers
where offence
committed by
corporation
Act No.
13 of 1991 Sch.

24. Where an offence under this Act or under any regulation made hereunder is committed by a body of persons then, as well as such body of persons, any person, who at the time of the commission of the offence was concerned, as a partner, director or an officer with the management of the affairs of such body of persons, commits an offence and shall be liable to be proceeded against and punished accordingly unless he proves to the satisfaction of the court that he had no knowledge, and could not by the exercise of reasonable diligence have had knowledge, of the commission of the offence:

Provided that, in the case of a partnership firm, each and every partner shall, unless he proves the contrary to the satisfaction of the court, be presumed to be concerned in the management of the affairs of the firm; and every officer is liable to a fine not exceeding ten thousand shillings for each offence.

[s.21]

Compounding of
offences
Acts Nos.
10 of 2002 s. 13
4 of 2018 s. 10

25.-(1) The Chief Executive Officer may, if he is satisfied that a person has committed an offence under this Act or under any regulations made hereunder compound such offence by accepting from such person a sum of money which the offender had not paid for his business license-

- (a) such sum of money shall not be less than one hundred thousand shillings and not more than three hundred thousand shillings;
- (b) the power conferred by this section shall be exercised only where the person admits in writing to the offence being dealt with under this section; and
- (c) the person exercising the power conferred by this section shall give the person from whom he receives such sum of money a receipt thereof.

(2) Where an offence under this Act or under any regulations made hereunder is compounded in accordance with the provisions of subsection (1) and proceedings are brought against the offender for the same offence, it shall be a good defence if such offender proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where a person is aggrieved by an order made under subsection (1) he may, within thirty days of such order being made, appeal against such order to the High Court, and the provisions of Part X of the Criminal Procedure Act shall apply, *mutatis mutandis*, to every such appeal as if it was an appeal against sentence passed by a District Court in the exercise of its original criminal jurisdiction.

[s. 22]

Cap. 20

Revocation,
suspension and
disqualification
Act No.
9 of 1980 s. 7

26.—(1) Where the Permanent Secretary is satisfied that any person who is the holder of a business licence granted to him under this Act has been convicted by any court of—

- (a) any offence involving moral turpitude;
- (b) any offence against decency or morality;
- (c) any offence against national security;
- (d) any offence against the national economy;
- (e) any offence involving non-payment or evasion of any tax, or levy payable under any written law;
- (f) any offence under the Fair Competition Act; or

Cap. 285

- (g) any offence under this Act or under any regulations made under this Act, other than an offence dealt with under subsection (2) of section 22,

he may, at any time within twelve months of such conviction, by notice in writing, revoke the business licence granted to such person.

(2) Where a business licence granted to any person is revoked under subsection (1), the Permanent Secretary may, by the same or any subsequent notice, disqualify such person from carrying on in Tanzania any business or any class of businesses specified in such notice for a period not exceeding three years from the date of such notice.

(3) The powers conferred upon the Permanent Secretary by this section may be exercised by him in relation to a holder of a business licence in any case where the person convicted of the offence was not such holder of the business licence but was, at the relevant time a director, officer or employee of such holder, and the Permanent Secretary is satisfied that the holder of the licence received a pecuniary or other benefit or advantage out of such offence or that the offence was committed with his consent or knowledge.

(4) A person-

(a) whose licence has been revoked under this section, carries on business without a valid licence; or

(b) who has been disqualified from carrying on any business carries on such business during the continuance of such disqualification or during such period, obtains a business licence to carry on such business without disclosing to the licensing authority the fact that he is so disqualified,

commits an offence and on conviction shall be liable to a fine not exceeding thirty thousand shillings or to imprisonment for a term not exceeding five years or to both.

(5) The Permanent Secretary may at any time cancel, modify or amend any notice given by him under this section.

- (6) For the purposes of this section-
- (a) where an offence under this Act has been compounded in accordance with the provisions of section 25, the offender shall be deemed to have been convicted of such offence by a court; and
 - (b) a revocation of a licence or disqualification from carrying on business effected or imposed under this section following the conviction of any person of any offence, shall cease to take effect upon such person being acquitted of such offence on any appeal unless the appellate court has substituted for the conviction of such offence a conviction for any other offence to which subsection (1) applies.

[s. 23]

Appeals
Act No
12 of 2023 s.11

- 27.-(1) A person aggrieved by-
- (a) a refusal by a licensing authority to grant a business licence;
 - (b) a cancellation, suspension or revocation of a business licence under this Act;
 - (c) any disqualification imposed by the Permanent Secretary under section 26,
- may appeal against such refusal, cancellation, suspension revocation or disqualification to the Minister within such time and in such manner as may be prescribed.
- (2) The Minister may appoint an Appeals Committee of two or more persons, or two or more such Appeals Committees, to advise him on appeals under this section.
- (3) The Minister may, by notice in the *Gazette*, delegate, subject to such limitations and restrictions as he may specify, his functions under this section to an Appeals Committee.
- (4) Where an Appeals Committee advises the Minister on any appeal, the Minister shall not be bound to accept any such advice tendered to him.

[s. 24]

Appeal in relation to licence fee **28.** Where a person is aggrieved by the assessment by a licensing authority of any licence fee he may, within such time and in such manner as may be prescribed, appeal to the Permanent Secretary.

[s. 25]

Revocation and disqualification by Minister **29.**—(1) The Minister may, after consultation with the Attorney General and with the consent of the President, by order under his hand-

- (a) revoke any business licence granted to any person; or
- (b) disqualify any person from carrying on any business, or any class or category of business, specified in the order,

if in his opinion it is in the public interest so to do.

(2) Where an order under subsection (1) has been made in relation to any person, the provisions of subsection (4) of section 26 shall apply to such person as if references therein to revocation and disqualification were references to revocation and disqualification under this section.

(3) Where in any proceedings, whether civil or criminal, an order under this section is produced, the court shall presume that it was made after consultation with the Attorney-General and with the consent of the President.

[s. 26]

Finality of decisions
Act No.
7 of 1976 s. 19

30. A decision-

- (a) of a licensing authority under section 14;
- (b) of the Permanent Secretary under section 26;
- (c) of the Minister, or of an Appeals Committee exercising the functions of the Minister under section 27, on any appeal under that section;
- (d) providing for the refund of license fees and prescribing the circumstance and the manner in which such refund may be made;
- (e) the Permanent Secretary on appeal under section 28; or
- (f) of the Minister under section 29,

shall, subject to any provisions of this Act providing for an appeal from such decision and subject to the provisions of section 31, be final and conclusive and shall not be subject to review by any court.

[s. 27]

Power to revoke, etc., to include power to cancel revocation

31. Where by this Act any person is empowered to revoke any business licence or to impose any disqualification on any person in relation to the carrying on of any business, such person shall be deemed to have the power to remove, modify or lift such revocation or disqualification.

[s. 28]

Regulations
Acts Nos.
10 of 1973 s. 48
7 of 1976 s. 19
4 of 2018 s. 11

32.—(1) The Minister may make regulations for the better carrying out of the purposes and provisions of this Act and, without prejudice to the generality of the foregoing, may make regulations—

- (a) providing for conditions which shall be deemed to be annexed to business licences or to business licences of any class or category;
- (b) providing for the issue of a duplicate licence where the original is lost or destroyed;
- (c) requiring persons holding business licences to submit such particulars and returns in such manner as may be prescribed;
- (d) providing for the refund of licence fees and prescribing the circumstances and the manner in which such refund may be made;
- (e) prescribing forms for permits under section 12, and providing for conditions subject to which such permits may be issued;
- (f) prescribing forms to be used for application of business licence in a paper or electronic forms; and
- (g) providing for anything or matter which may be prescribed or provided for by regulations.

(2) Where a local government authority is the licensing authority for any class of businesses, such authority shall have

power to make, with the consent of the Minister, by-laws or regulations providing for any matter which may be provided for by regulations made under subsection (1).

[s. 29]

Penalties for offences under regulations
Act No. 4 of 2018 s. 12

33. Regulations made under section 32 may contain penalties for the breach thereof of a fine not exceeding one hundred thousand shillings or to imprisonment for a term not less than two months and not exceeding one year or to both.

[s. 30]

Rules regulating application and construction of Schedule

34.-(1) Where the licence fee for any business licence is required to be assessed by reference to the annual turnover, the expression “annual turnover” shall mean all sums received and receivable in the course of the business by the person carrying on such business during the calendar year immediately preceding the date on which the last business licence held by him expired.

(2) Where the holder of business licence carries on two or more businesses whether at the same place of business or at different places, the expression “annual turnover” shall refer to the turnover in relation to all such businesses notwithstanding that any such business is a business to which this Act does not apply, or is an auxiliary business or is a business which can be carried on without a valid business licence or is a business in respect of which a separate business licence or a subsidiary licence has been, or is required to be, taken out.

(3) Where in any case the licensing authority is satisfied that the person applying for a licence carried on such business for only that portion of the calendar year immediately preceding the date on which the last business licence held by him expired, the annual turnover shall be deemed to be the amount arrived at by multiplying the actual turnover by twelve and dividing the result by the number of completed months during which such business was actually carried on.

(4) Where a person applies for a business licence the licence fee in respect of which is required to be assessed by reference

to that annual turnover and the licensing authority is satisfied that such person did not at any time within the calendar year immediately preceding the date of such application carry on such business, the licensing authority may grant him a licence upon payment by such person of a licence fee of one hundred shillings or, in the case of a building contractor, two thousand shillings:

Provided that, where in any such case the licence fee for any licence applied for by such person in respect of any period commencing on a day following the expiry of such licence granted to him under this subsection is assessed at more than one hundred shillings or, in the case of a building contractor, two thousand shillings, the licensing authority shall refuse to grant such person such licence applied for unless such person pays to the licensing authority in respect of such previous licence-

- (a) where such previous licence was applied for and granted in respect of any period commencing on or after the first day of September in any year, the difference, if any, between one-half of the licence fee payable in respect of the licence so applied for and one hundred shillings or two thousand shillings; and
- (b) in any other case, the difference between the licence fee payable in respect of the licence so applied for and one hundred shillings or two thousand shillings.

(5) Where in any case the licensing authority is satisfied that the amount of the annual turnover in respect of which a licence fee was assessed for any year was less than the actual amount of such turnover, it shall be lawful for the licensing authority to assess licence fee in respect of such actual turnover and to call upon the holder of the licence to pay the excess together with a penalty on such excess assessed in accordance with the provisions of section 10, within such time as the licensing authority may specify.

(6) Where a person who, on being called upon to pay any excess or penalty under subsection (5), fails to pay the same or

any part thereof within twenty-one days of the expiry of the date or period specified in the notice given by the licensing authority, the Permanent Secretary may revoke his licence, and all the provisions of this Act which apply to revocation of a licence under subsection (1) of section 26 shall apply to a revocation of the licence under this subsection

(7) A technical assistance officer assigned to render services to the Government, a parastatal organisation or a co-operative society shall, for the purposes of the Schedule to this Act, be deemed to be in the full time employment of the Government, the parastatal organisation or the co-operative society.

(8) In this section “technical assistance officer” shall have the meaning assigned to that expression by the Personal Tax Act.

[s. 31]

Act No.
46 of 1967

35. [Repeals the Trades Licensing Ordinance.]

[s. 32]

Repeal
R.L.
Cap. 208

36–37. [Omitted.]

[s. 33–34]

Omitted

SCHEDULE

(Made under section 8)

A: Fees by Business Registration and Licensing Agency

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
1.	Agency Business	1. Commission Agent	300,000/=	200,000/=
		2. Travel Agent	200,000/=	200,000/=

Acts Nos.
16 of 1974 s. 23
25 of 1980 s. 4
1 of 1983 s. 4
10 of 1987 s. 7
13 of 1989 s. 6
17 of 1990 s. 6
3 of 1993 s. 4
1 of 1996 s. 7
10 of 1993 s. 4
25 of 1997 s. 6
11 of 2000 s. 5
18 of 2002 s. 7
15 of 2003 s. 7
2 of 2014 s. 8
4 of 2018 s. 13

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	Agency Business	3. Air Chatter Agent		
		(i) Local	300,000/=	200,000/=
		(ii) Foreign owned	3,000 USD	1,500 USD
		4. Shipping Agent	1,000,000/=	400,000/=
		5. Foreign owned	10,000 USD	6,000 USD
		6. Any other Agent		
		Local	200,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD
2.	Broker Business	1. Insurance Broker		
		Local	200,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		2. Stock Exchange Broker		
		Local	500,000/=	300,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Shipping Broker		
		Local	1,000,000/=	600,000
		Foreign Owned	5,000 USD	3,000 USD
		4. Tide Broker	400,000/=	200,000/=
		5. Court Broker	400,000/=	200,000/=
		Municipality	300,000/=	100,000/=
		Town/District	200,000/=	100,000/=
		Any other place	200,000/=	200,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
3.	Banking	1. Banking Service		
		Locally Owned	1,000,000/=	600,000/=
		Foreign Owned	5,000 USD	3,200 USD
		2. Bureau De Change		
		Local Owned	600,000/=	400,000/=
		Foreign Owned	3,000 USD	1,000 USD
4.	Financial Institutions & Capital Markets	1. Capital Markets & Stock Exchange	500,000/=	300,000/=
		2. Social Security Provider	1,000,000/=	600,000/=
		3. Mortgage & Hire Purchase [other than those operating under micro enterprise schemes/ programmes]	600,000/=	400,000/=
		4. Mortgage & Hire Purchase for micro enterprise scheme/ Programme	100,000/=	50,000/=
		5. Credit Card Management	400,000/=	300,000/=
		6. Micro financing Investments Local	600,000/=	400,000/=
5.	Clearing & Forwarding	1. Clearing & Forwarding	400,000/=	200,000/=
		2. Freight forwarding		
		Local	300,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
6.	Cargo Valuation and Superintendence	1. Pre-shipment Inspection		
		Local	300,000/=	200,000/=
		Foreign [Owned]	3,000 USD	2,000 USD
		2. Cargo Valuation or Cargo survey		
		Local	400,000/=	400,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Cargo Sourcing Local	300,000/=	200,000/=
		4. Cargo Superintendence		
		Local	400,000/=	400,000/=
		Foreign Owned	3,000 USD	1,500 USD
		5. Cargo Handling		
		Local	1,000,000/=	800,000/=
Foreign Owned	5,000 USD	3,000 USD		
7.	Shipping Business	1. Harbors/Airport management		
		Local	1,000,000/=	800,000/=
		Foreign [Owned]	4,000/= USD	2,000/= USD
		2. Miscellaneous Port Services	200,000/= New	150,000/=
		3. Ship Chandelling	200,000/=	100,000/=
		4. Maritime Transportation	600,000/= New	300,000/=
		5. Shipping protective or ship charter	800,000/=	600,000/=
		6. Stevedoring Lighter rage		
		Bagging	300,000/= For Dar es Salaam Port	200,000/=
		Services	200,000/= New	100,000/= New
			For Tanga, Mtwara, Lindi, Mafia, Lake Victoria	

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
8.	Insurance	1. General Insurance and assurance		
		Local	1,000,000/=	800,000/=
		Foreign Owned	10,000 USD	4,000/=
		2. Underwriting and loss Assessment		
		Local	600,000/=	300,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Re-Assurance & Endowment		
		Local	800,000/=	400,000/=
		Foreign owned	10,000 USD	4,000 USD
9.	Manufactures Representative	1. Representative Franchise holder	500,000/=New	200,000/= New
		2. Sole Distributor or Supplier	400,000/=	200,000/=
10.	Estate	1. Real Estate		
		Local	600,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD
		2. Property Management		
		Local	500,000/=	300,000/=
		Foreign owned	3,000 USD New	1,500 USD
		3. Estate Agent		
		Local	400,000/=	300,000/=
		Foreign owned	1,000 USD	500 USD
		4. Property Development		
		Local	400,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
11.	Commercial Traveler	Local	400,000/=	400,000/=
12.	Postal Services	1. Postal Services		
		(a) Head Quarters	300,000/=	200,000/=
		(b) Municipal/IIQS	200,000/=	100,000/=
		(c) Town/District	100,000/=	50,000/=
		(d) Rural	NIL	
		2. Courier Services or mailing Agent		
		Local	400,000/=	400,000/=
		Foreign owned	3,000 USD	1,500 USD
		3. Expedited Mail Service		
		Local	400,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD
13.	Electricity Power, Energy and Supply	1. Urban Water Supply		
		Local	200,000/=	200,000/=
		2. Electricity Production and or Distribution		
		Local	1,000,000/=	600,000/=
		Foreign owned	5,000 USD	2,000 USD
		3. Refining of crude oil		
		Local	600,000/=	400,000/=
		4. Supply of Marine and Aviation fuel		
		Local	500,000/=	400,000/=
		Foreign owned	3,000 USD	1,500 USD
		5. Production and Distribution of gas Products local	500,000/=	300,000/=
		Foreign	3,000 USD	1,500 USD

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
14.	Telecommunication Business	1. Internet Services Provider		
		Local	600,000/=	400,000/=
		Foreign Owned	3,000 USD	1,500 USD
		2. Internet Services Provider Agent	400,000/=	200,000/=
		Internet Surfing/ cafe	200,000/=	100,000/=
		3. Telecommunication services including fax, email & phones	300,000/=	200,000/=
		4. Selling accessories	300,000/=	200,000/=
		5. Cellular telephone operators;	600,000	400,000/=
		6. Local		
		7. Foreign owned	5,000 USD	2,000 USD
		8. Payphone Operators	400,000/=	200,000/=
		9. 1-8 above (if operated in rural Districts and villages	25% of the respective fee	25% of the respective fee
	500,000/=	80,000		
15.	Passengers and goods transportation	By Railways		
		1. Local		
		2. Foreign owned	5,000 USD	2,000 USD
		By Air		
		Local	400,000/=	200,000/=
		Foreign	2,000 USD	1,500 USD
16.	Electronic Media	1. Radio and Television	400,000/=	300,000/=
		2. Broadcasting television provider	400,000/=	250,000/=
		3. Radio/television Transmission station	300,000/=	200,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
17.	Processing and Manufacturing of goods and Selling	2. Medium scale industry	400,000/=	400,000/=
		3. Large scale Industry	600,000/=	600,000/=
18.	Hunting	Local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
		2. Professional Hunters		
		Local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
19.	Lotteries, Games and Amusement	1. Casino		
		(a) City of DSM	40,000 USD	40,000 USD
		(b) other Towns	15,000 USD	15,000 USD
		2. Slot machines per station		
		Local	300,000/=	150,000
		Foreign Owned	1,000 USD	800 USD
		3. Night Clubs	500,000/=	200,000/=
20.	Tourists Businesses	1. Tourist Hotels	150,000/=	150,000/=
			Plus 2,000/=	Plus 2,000/=
			per bedroom	per bedroom
		2. lodge	150,000/=	150,000/=
		3. camp	100,000/= plus	100,000/= plus
		4. tourist operator	3,000 per hut/ cottage	3,000 per hut/ cottage
		local	200,000/=	200,000/=
		Foreign Owned	1,000 USD	1,000 USD
21.	Exportation	1. cattle	300,000/=	200,000/=
		2. other Livestock	250,000/=	150,000/=
		3. Raw material	300,000/=	200,000/=
		4. Agriculture goods	100,000/=	80,000/=
		5. Finished goods and other commodities	100,000/=	80,000/=
		6. Transit trade local	300,000/=	100,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
22.	Importation	Merchandise	400,000/=	200,000/=
23.	Dealership/ franchise	1. Motor Vehicle	400,000/=	200,000/=
		2. Motor Vehicle assembling	500,000/=	300,000/=
		3. Dealers of Broadcasting apparatus	400,000/=	300,000/=
		4. Dealers in arms and ammunition	1,000,000/=	500,000/=
		5. Dealers in Explosive for Mining purposes		
		Local	1,000,000/=	500,000/=
		Foreign Owned	5,000 USD	3,000 USD
24.	General Trading	1. Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		Silver and Gold Smith / Dealer		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District / town	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=
25.	Duplicate license for lost one	City, Municipal, District, Minor settlement and villages	20,000/=	10,000/=
26.	Any other business of national or International nature	Local (Tanzania)	200,000/=	100,000/=
		Foreign owned	2,000 USD	1,000 USD

B: Fees to be Collected by Local Government Authorities

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
1.	Clearing & Forwarding	3. Warehousing	300,000/= New	150,000/= New
2.	Telecommunication Business	4. Attended telephone officers	200,000	100,000/=
3.	Processing and Manufacturing of goods and Selling	1. Small scale Industry	100,000/=	50,000/=
4.	Lotteries, Games and Amusement	4. Entertainment Halls	300,000/=	200,000/=
5.	Non Tourists Business Hotel	1. With Liquor License	100,000/=	100,000/=
			plus 1,500/= per bedroom	plus 1,500/= per bedroom
		2. Without Liquor license	80,000/=	80,000/=
			plus 2,000/= per bedroom	plus 2,000/= per bedroom
		3. Lodging Houses	100,000/=	100,000/=
			plus shs 2,000/= per bedroom	plus shs 2,000/= per bedroom
		4. Catering Services		
		Take away	100,000/=	50,000/=
		Mobile Catering	100,000/=	50,000/=
		6.	Regional Trading Companies	City/Municipal town
district	50,000/=			50,000/=
7.	Cooperative Societies		40,000/=	20,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
8.	Building Contractors	1. Building society	100,000/=	100,000/=
		2. Contractor Class I	1,000,000/=	800,000/=
		3. Contractor Class II	800,000/=	750,000/=
		4. Contractor Class III	700,000/=	700,000/=
		5. Contractor Class IV	650,000/=	650,000/=
		6. Contractor Class V	500,000/=	500,000/=
		7. Contractor class VI	400,000/=	400,000/=
		8. Contractor Class VIII	300,000/=	200,000/=
		All Foreign - Owned	20,000 USD	10,000 USD
9.	Specified Profession	1. Business consultancy		
		Local	200,000/=	200,000/=
		foreign Owned	2,000 USD	1,000 USD
		2. Lawyer		
		Local	300,000/=	200,000/=
		Foreign Owned	5,000 USD	2,500 USD
		3. Tax practitioner		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		4. Quantity Surveyor		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		5. Engineers		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500/=
		6. Auditor/Accountant		
		Local	300,000=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		7. Medical Practitioner		
		Local	150,000/=	150,000/=
		Foreign	1,000 USD	1,000 USD
		8. Any other consultancy		
		Local	200,000/=	100,000/=
		Foreign Owned	3,000 USD	2,000 USD
9. If employees of government, Parastatal Organisation		NIL	NIL	
Religious owned, institution or Private companies				

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
10.	General Trading	1. Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		2. Hospital		
		Local	150,000/=	100,000/=
		Foreign	1,000 USD	1,000 USD
		3. Selling Medicines retail		
		(a) Part i poison shop	200,000/=	100,000/=
		(b) Part ii poison shop	100,000/=	80,000/=
		4. Hardware and Building materials retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	60,000/=	50,000/=
		5. Workshop & Garages		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	120,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		6. Bakeries		
		(a) City / Municipal	100,000/=	50,000/=
		(b) District	80,000/=	30,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		7. Timber and Furniture Retail		
		(a) City / Municipal	200,000/=	100,000/=
		(b) District / town	100,000/=	50,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		8. Bookstore and stationery' retail		
		(a) City / Municipal	100,000/=	80,000/=
		(b) District / town	80,000/=	50,000/=
		(c) Minor settlement and Village	20,000/=	20,000/=
		11. Flour / Oil milling		
		(a) City / Municipal	50,000/=	50,000/=
		(b) District / town	30,000/=	20,000/=
		(c) Minor settlement and Village	20,000/=	15,000/=
		12. Livestock Trading		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District / town	80,000/=	40,000/=
		(c) Minor settlement and Village	25,000/=	10,000/=
		13. Butchers		
		(a) City / Municipal	80,000/=	50,000/=
		(b) District / town	60,000/=	40,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=
		14. Printing and Publishing of books and newspaper		
		(a) City / Municipal	400,000/=	250,000/=
		(b) District	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=
		15. Petrol and Filling Stations		
		(a) City / Municipal	200,000/=	200,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		16. Kiosks/Groceries		
		(a) City / Municipal	60,000/=	40,000/=
		(b) District	40,000/=	20,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		17. Hair Salon / Barber Shop		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	20,000/=	10,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		18. Beauty Clinics machinery Tools		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	30,000/=	15,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		19. Machinery Tools		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	200,000/=	80,000/=
		(c) Minor settlement and Village	80,000/=	50,000/=
		20. Motor oils and Lubricants		
		(a) City / Municipal	120,000/=	100,000/=
		(b) District	100,000/=	80,000/=
		(c) Minor settlement and Village	50,000/=	50,000/=
		21. Selling of fish		
		(a) City / Municipal	40,000/=	30,000/=
		(b) District	30,000/=	10,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		22. Tea Room		
		(a) City / Municipal	50,000/=	40,000/=
		(b) District	25,000/=	15,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		23. Second based clothes and Shoes (mitumba) dealers		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1. City / Municipal	50,000/=	30,000/=
		2. District	15,000/=	10,000/=
		3. Minor settlement and Village	5,000/=	0
		24. Private Primary Schools	300,000/=	150,000/=
		25. Private Secondary Schools and Collages	500,000/=	250,000/=
		26. Selling of New Shoes		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1. City/ Municipal	100,000/=	60,000/=
		2. District	80,000/=	40,000/=
		3. Minor Settlement and Village	20,000/=	10,000/=
11.	Auctioneers		150,000/=	150,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
12.	Selling spare parts	1. Motor Vehicle		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		2. Motor Cycles		
		(a) City / Municipal	120,000/=	100,000/=
		(b) District	80,000/=	50,000/=
		(c) Minor settlement and Village	40,000/=	30,000/=
		3. Bicycle		
		(a) City / Municipal	50,000/=	30,000/=
		(b) District	30,000/=	20,000/=
		(c) Minor settlement	10,000/=	10,000/=
		(d) Village	5,000/=	5,000/=
		4. Industrial Spares and Tools		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		5. Agricultural implements, Flour Mills, Machines spares		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	60,000/=	30,000/=
		(c) Minor settlement and Village	20,000/=	10,000/=
		6. Marine spares and tools		
		(a) City / Municipal	250,000/=	150,000/=
(b) District	200,000/=	100,000/=		
(c) Minor settlement and Village	50,000/=	25,000/=		

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		7. Domestic Appliances Retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement and Village	50,000/=	25,000/=
		8. Electrical and household items retail;		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement	50,000/=	25,000/=
		(d) Village	10,000/=	10,000/=
13.	Electrical Contractors	Local		
		1. class A	500,000/=	300,000/=
		2. class B	300,000/=	200,000/=
		3. class C	200,000/=	100,000/=
		4. class C	100,000/=	50,000/=
		5. All foreign owned	6,000 USD	3,000 USD
14.	General Merchandising	(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	150,000/=
		(c) Retail shops		
		1. City / Municipal	70,000/=	40,000/=
		2. District	50,000/=	30,000/=
		3. Minor settlement	20,000/=	15,000/=
		4. Village	8,000/=	8,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		(d) Super Markets		
		1. City / Municipal	500,000/=	300,000/=
		2. District	200,000/=	150,000/=
		3. Minor settlement	100,000/=	100,000/=
		4. Village	5,000/=	5,000/=
		(e) Departmental stores		
		1. City / Municipal	400,000/=	300,000/=
		2. District	200,000/=	200,000/=
15.	Endorsement on Transfer licenses	City, Municipal, District, Minor settlement and villages	10,000/=	10,000/=
16.	Duplicate license for lost one	City, Municipal, District, Minor settlement and villages	20,000/=	10,000/=
17.	Any other business not of national or international nature	City / Municipality	80,000/=	60,000/=
		At District headquarter	50,000/=	40,000/=
		In Minor Settlement	15,000/=	15,000/=
		At village	5,000/=	5,000/=