

## **ANNUAL TAX PERFORMANCE STATISTICS FOR FISCAL YEAR 2013/14 MAINLAND TANZANIA**

Publication on tax collection performance and the Government Finance Statistics is being released by the National Bureau of Statistics each year. Tax statistics data are collected from Tanzania Revenue Authority and from the Ministry of Finance data on Government Finance are obtained. This publication aims at revealing to the public the government's economic performance in terms of tax collections from various sources in the economy each year.

This publication will be the second in the series on Tax and Government Finance Statistics produced by the NBS since it has become an Executive Agency in March, 1999. Tax statistics has been lastly collected in annual basis until late 1980s. Dissemination of tax statistics gives opportunity to other users to analyze its structural movement and contribution to the general economy for monitoring purposes and formulation of tax related policies

A summary on main tax and government finance aggregates only is given before the whole document is published before mid July, 2015.

- A total of TZS 9,856.9 billion was collected through tax in 2013/14 fiscal year compared to TZS 8,031.1 billion collected in 2012/13. This is an increase of TZS 1,825.8 billion equivalent to 22.7 percent increase between the two fiscal years and the highest positive change since 2008/09.
- Out of the total tax collected in 2013/14, 59.7 percent was indirect taxes which amounted to TZS 5,888.6 billion
- A total of TZS 1,294.1 billion were collected as Consumption taxes in 2013/14 compared to TZS 1,155.3 billion collected in 2012/13. Out of this, about 63.4 percent was contributed by aggregate VAT while the remaining 36.6 was from Domestic Excise Taxes. Mobile phones and beer attracted most of the domestic excise than other products.
- Both VAT on Domestic products and Services amounted at TZS 1,294 billion in 2013/14 as compared to TZS 1,155.3 billion collected in 2012/13.

- Total government revenue of TZS 14,222.5 billion was collected in 2011/12 compared to TZS 12,511.8 billion that were collected during 2010/11 fiscal year. This is an increase of about 13.7 percent, the lowest since 2009/10. Out of this, about 71.6 percent was from internal sources, which amounted to TZS10, 182.5 billion. Out of the total internal revenue collected in 2011/12, TZS 9,294.4 billion or 91.3 was tax related revenue, 5.6 percent was from non-tax revenue and the rest 3.1 percent was collected from Local Government Authorities (LGA).

**See the following tables on volume and trend for main tax and government finance aggregates:**

**Table 1: Collection and Contribution of Direct and Indirect Taxes to the Domestic Revenue (in TZS Million), Tanzania Mainland, 2002/03 – 2013/14**

Year	Direct Taxes		Indirect Taxes		Total Taxes	Changes of Taxes between Years	
	Amount	Percent	Amount	Percent		Amount	Percent
2002/03	312.4	27.3	831.9	72.7	1144.3		
2003/04	405.5	29.3	982.2	70.7	1387.7	243.4	21.3
2004/05	510.9	30.4	1172.8	69.6	1683.7	296.0	21.3
2005/06	637.8	31.6	1400.4	68.4	2038.2	354.5	21.1
2006/07	853.5	32.6	1766.0	67.4	2619.5	581.3	28.5
2007/08	1105.7	31.9	2360.1	68.1	3465.8	846.3	32.3
2008/09	1349.8	32.4	2811.8	67.6	4161.6	695.8	20.1
2009/10	1498.0	32.8	3072.4	67.2	4570.4	408.8	9.8
2010/11	1839.9	33.7	3620.2	66.3	5460.1	889.7	19.5
2011/12	2471.5	35.7	4197.1	64.3	6668.6	1208.5	22.1
2012/13	3149.4	39.2	4881.7	60.8	8031.1	1362.5	20.4
2013/14	3968.3	40.3	5888.6	59.7	9856.9	1825.8	22.7

*Source: Tanzania Revenue Authority, 2014*

**Table 2: Contribution and Trend of Consumption Taxes (in TZS Billion) by Type of Tax, Tanzania Mainland, 2002/03 – 2013/14**

Year	Domestic Excise Taxes		Aggregate VAT						Total Consumption Taxes	Change in Collection between Years	
	Amount	Percent	VAT on Domestic Products	Percent	VAT on Domestic Services	Percent	Total VAT	Percent		Amount	Percent
2002/03	85.3	29.7	92.9	32.4	108.6	37.9	201.5	70.3	286.8		
2003/04	92.9	29.1	105.3	33.0	121.2	37.9	226.5	70.9	319.4	32.6	11.4
2004/05	110.3	28.0	127.3	32.3	156.4	39.7	283.7	72.0	394.0	74.7	23.4
2005/06	135.1	29.0	122.6	26.3	208.9	44.8	331.5	71.0	466.6	72.4	18.4
2006/07	176.0	29.6	191.4	32.1	228.2	38.3	419.6	70.4	595.6	129.1	27.7
2007/08	220.6	28.7	199.7	26.0	348.2	45.3	547.9	71.3	768.5	172.9	29.0
2008/09	286.7	29.3	243.7	24.9	448.9	45.8	692.6	70.7	979.3	210.8	27.4
2009/10	303.8	29.4	252.4	24.5	475.4	46.1	727.8	70.6	1,031.6	52.3	5.3
2010/11	326.3	28.3	304.9	26.5	520.9	45.2	825.8	71.7	1,152.1	120.5	11.7
2011/12	450.0	31.5	383.8	26.9	595.3	41.7	979.1	68.5	1,429.1	276.9	24.0
2012/13	560.5	32.7	302.3	17.6	853.0	49.7	1,155.3	67.3	1,715.8	286.8	20.1
2013/14	747.1	36.6	320.0	15.7	974.0	47.7	1,294.1	63.4	2,041.2	325.4	19.0
<b>Total</b>	<b>3,494.6</b>	<b>31.3</b>	<b>2,646.4</b>	<b>23.7</b>	<b>5,039.0</b>	<b>45.1</b>	<b>7,685.4</b>	<b>68.7</b>	<b>11,180.0</b>		

*Source: Tanzania Revenue Authority, 2014*

**Table3: Contribution and Trend of International Trade Taxes (in TZS Billion) by Type of Tax, Tanzania Mainland, 2002/03 – 2013/14**

Year	Import Duties		Excise Duties		VAT on Imports		Fuel Levy		Non-Tax Revenue		Total International Trade Taxes	Changes in Collection between Years	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		Amount	Percent
2002/03	108.1	20.8	102.0	19.7	250.3	48.2	55.9	10.8	2.9	0.6	519.1		
2003/04	132.3	21.1	120.6	19.2	306.7	48.8	64.1	10.2	4.5	0.7	628.2	109.1	21.0
2004/05	106.9	14.3	127.6	17.0	437.7	58.4	67.8	9.1	9.3	1.2	749.3	121.1	19.3
2005/06	177.8	20.1	126.5	14.3	502.4	56.9	69.4	7.9	7.5	0.8	883.6	134.3	17.9
2006/07	251.4	22.2	312.0	27.5	463.8	41.0	94.8	8.4	10.4	0.9	1132.5	248.8	28.2
2007/08	313.0	20.7	440.3	29.1	550.1	36.3	200.4	13.2	11.5	0.8	1515.4	382.9	33.8
2008/09	373.9	21.4	475.3	27.2	641.4	36.7	246.1	14.1	12.0	0.7	1748.7	233.3	15.4
2009/10	383.3	19.7	533.8	27.5	759.4	39.1	256.0	13.2	10.9	0.6	1943.4	194.7	11.1
2010/11	489.0	20.9	614.3	26.3	905.6	38.8	315.3	13.5	12.1	0.5	2336.4	392.9	20.2
2011/12	546.3	20.9	583.6	22.3	1082.9	41.4	390.5	14.9	12.9	0.5	2616.3	279.9	12.0
2012/13	610.9	20.6	697.4	23.5	1213.4	40.8	436.3	14.7	13.8	0.5	2971.8	355.5	13.6
2013/14	766.7	21.9	761.8	21.7	1329.7	38.0	626.0	17.9	18.7	0.5	3502.9	531.1	17.9
<b>Total</b>	<b>4,259.6</b>	<b>20.7</b>	<b>4,895.2</b>	<b>23.8</b>	<b>8,443.4</b>	<b>41.1</b>	<b>2,822.6</b>	<b>13.7</b>	<b>126.5</b>	<b>0.6</b>	<b>20,547.6</b>		

Source: Tanzania Revenue Authority, 2014

**Table 4: Trend of Government Finance (in TZS Billion) by Type of Source, Tanzania Mainland, 2002/03 – 2013/14**

Year	Internal Revenue		External Revenue		Total Government Revenue	Change in Government Finance between Years	
	Amount	Percent	Amount	Percent		Amount	Percent
2002/03	1,217.5	56.9	923.3	43.1	2,140.8		
2003/04	1,459.3	57.0	1,098.7	43.0	2,558.0	417.2	19.5
2004/05	1,773.7	53.8	1,523.7	46.2	3,297.4	739.4	28.9
2005/06	2,124.8	55.4	1,712.4	44.6	3,837.2	539.8	16.4
2006/07	2,739.0	61.4	1,719.1	38.6	4,458.1	620.9	16.2
2007/08	3,634.6	60.8	2,348.2	39.2	5,982.8	1,524.7	34.2
2008/09	4,293.1	65.8	2,229.0	34.2	6,522.1	539.3	9.0
2009/10	4,661.5	62.0	2,853.0	38.0	7,514.5	992.4	15.2
2010/11	5,736.3	67.0	2,819.2	33.0	8,555.5	1,041.0	13.9
2011/12	7,221.4	66.3	3,670.9	33.7	10,892.3	2,336.8	27.3
2012/13	8,442.6	67.5	4,069.2	32.5	12,511.8	1,619.5	14.9
2013/14	10,182.5	71.6	4,040.0	28.4	14,222.5	1,710.7	13.7
<b>Total</b>	<b>53,486.3</b>	<b>62.1</b>	<b>29,006.7</b>	<b>37.9</b>	<b>82,492.9</b>		

Source: Ministry of Finance, 2014

**Table 5: Trend of Government Finance (in TZS Billion) by Internal Revenue, Tanzania Mainland, 2002/03 – 2013/14**

Year	Tax Revenue		Non Tax Revenue		Revenue from LGAs		Total Internal	Changes in Revenue	
	Amount	Percent	Amount	Percent	Amount	Percent		Amount	Percent
2002/03	1,105.7	90.8	111.8	9.2	n.a	n.a	1,217.5		
2003/04	1,342.8	92.0	116.5	8.0	n.a	n.a	1,459.3	241.8	19.9
2004/05	1,615.2	91.1	158.5	8.9	n.a	n.a	1,773.7	314.4	21.5
2005/06	1,946.4	91.6	178.4	8.4	n.a	n.a	2,124.8	351.1	19.8
2006/07	2,529.4	92.3	209.6	7.7	n.a	n.a	2,739.0	614.2	28.9
2007/08	3,359.3	92.4	275.3	7.6	n.a	n.a	3,634.6	895.6	32.7
2008/09	4,043.7	94.2	249.4	5.8	n.a	n.a	4,293.1	658.5	18.1
2009/10	4,427.8	95.0	233.7	5.0	n.a	n.a	4,661.5	368.4	8.6
2010/11	5,293.3	92.3	284.7	5.0	158.3	2.8	5,736.3	1,074.8	23.1
2011/12	6,480.5	89.7	545.4	7.6	195.5	2.7	7,221.4	1,485.1	25.9
2012/13	7,730.0	91.6	491.8	5.8	220.8	2.6	8,442.6	1,221.2	16.9
2013/14	9,294.4	91.3	572.8	5.6	315.2	3.1	10,182.5	1,739.8	20.6
<b>Total</b>	<b>49,168.5</b>	<b>92.0</b>	<b>3,427.9</b>	<b>7.1</b>	<b>889.9</b>	<b>0.9</b>	<b>53,486.3</b>		

Source: Ministry of Finance, 2014