

Name	Administration	Base	Rate
Land Rent	Collected by local governments on behalf of central government LGAs are entitled to 20% of the collected revenue	Annual rent levied on holders of right occupancy	In rural areas, land rent for farmland outside the township is Tsh200 per acre per year, and Tsh3000 per acre per year within township
Agricultural Produce Cess	Levied by district councils, collected by through private agents at district markets and occasionally by district officials at farm gate or district borders	Cess is payable at source on the farm-gate price of any agricultural produce In most cases paid by buyers at market Charged on market price	□ According to law, max 5% of farm-gate price □ Rate varies across Districts, but lowest observed in Arumeru (4%) □ Districts estimate deemed value and publish price per quantity at markets to facilitate collection and transparency
Market stall fee	□ Collected on market days at the market □ Generally collected by private agent	□ User fee levied on sellers at (and also outside) of organized markets	□ TShs 300 to 500 per day depending on crop sold
Export License (coffe)	□ Paid to Tanzania Coffee	□ USD 60 per license per year	□ USD 60 per license per year

	Board on an annual basis □Light administrative compliance costs		
Business License	□Paid to LGA, as a one-off registration fee	□Applies to commercial farmers (and other business) above TShs 20 million turnover threshold only	□ Fee varies □Capped at TShs 20,000
VAT	□Collected by VAT registered companies and remitted to TRA	□Most agricultural inputs (supplies) are tax exempt but not all (esp. service inputs)	□ 20%

Tax Rates for principal taxes on Agriculture Produce

District	Charge/levy	Base	Rate
Monduli	Produce Cess	Selling Price	5%
OldunyiSambo	Produce Cess	Selling Price	5%
Hai	Produce Cess	Selling Price	5%
Meru	Produce Cess	Selling Price	4%
Masasi	District Development Levy	Kilogram	30 (TZS)
	Pembejeo Levy	Kilogram	30 (TZS)
	Produce Cess	Selling Price	5%
Ruangwa	District Development Levy	Kilogram	30(TZS)