

ANNEXURE I

The data for the ratio of total tax revenue over G.D.P, tax rate measured in percent ad-valorem rate, total export-import ratio of trade to GDP measured from millions of Tanzanian Shilling, total population in Tanzania, and tax base measured as turnover in million Tanzanian Shilling per year, all are on annual basis.

YEARS	RATIO OF TOTAL TAX REVENUE OVER GDP TRGDP.	TAX RATE MEASURED IN PERCENT AD-VALOREM RATE TAXRA.	TOTAL EXPORT-IMPORT RATIO OF TRADE TO GDP MEASURED FROM MILLIONS OF TANZANIAN SHILLING TRA.	TOTAL POPULATION IN TANZANIA POP.	TAX BASE MEASURED AS TURNOVER IN MILLION TANZANIAN SHILLING PER YEAR TAXBA.
1990	0.00	0.00	0.00	25459604	0.00
1991	0.00	0.00	0.00	25459604	0.00
1992	0.00	0.2	0.00	25459604	96,501.00
1993	0.00	0.2	49.49	25459604	77,754.00
1994	10.37	0.2	48.51	25459604	120,617.00
1995	10.72	0.2	45.64	25459604	163,891.00
1996	11.11	0.2	36.57	25459604	215,954.90
1997	11.80	0.2	29.61	25459604	292,050.70
1998	9.01	0.2	22.83	25459604	321,182.10
1999	8.53	0.2	23.06	25459604	393,857.40
2000	8.40	0.2	20.04	34178042	400,341.80
2001	9.10	0.2	24.74	34178042	552,379.20
2002	8.99	0.2	24.45	34178042	618,225.90
2003	9.22	0.2	28.75	34178042	718,032.80
2004	9.59	0.2	32.71	34178042	898,415.80
2005	8.45	0.2	29.44	34178042	1,082,128.50
2006	8.35	0.2	32.28	34178042	1,298,195.90
2007	9.45	0.2	34.11	34178042	1,594,537.80
2008	10.25	0.2	39.48	43270144	2,008,931.00
2009	10.72	0.18	32.08	44664231	2,352,483.40
2010	10.10	0.18	37.18	46098591	2,594,316.80
2011	10.03	0.18	45.15	47570902	3,031,443.70
2012	10.55	0.18	42.13	49082997	3,892,452.20
2013	10.89	0.18	37.60	50636595	4,381,776.80
2014	11.66	0.18	34.50	52234869	5,142,894.10
2015	10.89	0.18	34.05	53879957	5,673,207.00
2016	11.96	0.18	30.23	55572201	6,893,795.30
2017	11.50	0.18	32.93	55895676	8,130,717.90
2018	11.45	0.18	32.40	56115945	8,919,760.50

SOURCES:

TRGDP: The Bank of Tanzania and Ministry of Finance And Planning, Bank of Tanzania (2016/17), Analysis of Central Government Finance (Actual) (table A2.1) *available at* <http://www.bot.go.tz/Publications/EconomicAndOperationsAnnualReports/BOT%20Annual%20Report%202016-17.pdf> (Last visited on February 3, 2018).

TAXRA: Tanzania Revenue Authority, *What is the scope of VAT*, (2017), *available at* <http://www.tra.go.tz/index.php/value-added-tax-vat> (Last visited on Feb 09, 2017).

TRA: The Bank of Tanzania and Tanzania Revenue Authority, *available at* <https://www.bot.go.tz/Publications/EconomicAndOperationsAnnualReports/BOT%20ANNUAL%20REPORT%202015-16.pdf> (Last visited on June 28, 2018).

POP: World Development Indicators, *available at* <http://databank.worldbank.org/data/ddperror.aspx?aspxerrorpath=/data/reports.aspx>, (Last visited on June 26, 2018).

TAXBA: The Bank of Tanzania and Ministry of Finance and Planning *available at* <https://www.bot.go.tz/Publications/EconomicAndOperationsAnnualReports/BOT%20ANNUAL%20REPORT%2017-18.pdf> (Last visited on June 27, 2018).

ANNEXURE VA**Table 7.0: Mining Sector Tax Regimes in 1998, 2004 and 2010.**

Tax	1998	2004	2010
Laws in Force	Mining Act, 1998 Income Tax Act, 1973 VAT Act, 1998 Customs Tariff Act, 1976 Excise Duty Road and Fuel Act, Cap 220 Stamp Duty Act, Cap 189	Mining Act, 1998 Income tax Act, 2004 VAT Act, 1998 Customs Tariff Act, 1976 Excise Duty Road and Fuel Act, Cap 220 Stamp Duty Act, Cap 189	Mining Act, 2010 Income Tax Act, Cap. 332 VAT Act, Cap. 148. Customs (Management and Tariff) Act, Cap. 403 Road and Fuel Tolls Act, Cap. 220 Excise (Management and Tariff) Act, Cap. 147 Stamp Duty Act, Cap 189
Corporation Income Tax	30.00%	30.00%	30% or 25% for companies registered under DSM Stock Exchange.
Depreciation Allowances	100% capital expensing on exploration and development	100% capital expensing on exploration and development	100% capital expensing on exploration and development

	expenditure	expenditure	expenditure
Loss Carried Forward	Indefinite	Indefinite	Indefinite
Withholding Taxes on Technical Services.	3% final tax for resident and non-resident	5% for resident contractors and 15% for non-resident contractors	5% for resident contractors and 15% for non-resident contractors
Withholding Taxes on Management Fees	3% for fees up to 2% of operating costs, 20% on fees above 2% of operating costs	5% for residents and 15% for non-residents	5% for resident and 15% for non-residents
Withholding Tax on Interest	Nil on foreign currency loan from third party; 15% from affiliates	10%	10%
Withholding Tax on Dividend	10%	10%	10%
Thin capitalization rule	No limit on debt financing	Interest limited to 70% of tax base before interest deductions, excess interest is carried forward indefinitely	Interest deduction limited to 70 to 30 debt-equity ratios.
Ring Fencing	By Company	By Company	By Mine
Additional Capital Allowance	15% allowance on unredeemed capital expenditure for MDAs signed before 2001	None, but old contracts Honoured.	Same
Royalties	5% for diamonds and 3% for all other minerals (on a net back value)	5% for diamonds and 3% for all other minerals (on a net back value)	5% for diamonds, gemstones and uranium; 4% for gold and other metals (On gross sales value).
Value Added Tax	VAT relief for imports and domestic purchases	VAT relief for imports and domestic purchases	VAT relief on imports and domestic purchases for exploration and prospecting expenditures only. Relief on drilling or mining expenditure is

			honoured for MDAs signed before July 1, 2009.
Import Duties	Exempt to the end of the first year of commercial production, and capped at 5% thereafter	Same	Same
Excise Duty on Fuel	Exempted	Exempted	Exempted
Fuel Levy	Capped at \$200,000 annually	Capped at \$200,000 annually	Capped at \$200,000 for companies with MDA's.
Stamp Duty 1.2%	1.2%	1.2%	1.2%

Source: I.C.T.D Research Report 1, 2012.

ANNEXURE VB

Table 11.0: The Stakeholder's Findings on the Impact/Influence Between the Tax Rate and the Tax Revenue in Tanzania.

Q/N	Question (Tax Rates)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you agree that the direct taxes rates generate more revenue to the Tanzania government than indirect taxes rates?	23.2%	36.6%	19.5%	15.9%	4.9%	100
2)	Do you agree that the higher the taxes rates on indirect taxes e.g. VAT the lower the government revenue?	14.8%	34.6%	19.8%	24.7%	6.2%	100
3)	Do you believe that there is significant influence/relationship between taxes rates and tax revenue collections/performance in Tanzania?	33.3%	51.9%	14.8%	-	-	100
4)	Do you believe that tax rate is the important factor that affecting tax revenue collections/performance in Tanzania?	14.8%	70.4%	7.4%	3.7%	3.7%	100
5)	Do you believe that the taxes rates imposed by T.R.A and Z.R.B are significant and standard? E.g. VAT 18%).	15.0%	38.8%	17.5%	25.0%	3.8%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VC

Table 12.0: The Stakeholder's Findings on the Impact/Influence Between the Tax Base and the Performance of Tax Revenue in Tanzania.

Q/ N	Question (Tax Base)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/ Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you believe that indirect tax base plays a dominant role in Tanzania's tax system and generate almost large amount of government revenue compared to direct tax base?	23.5%	44.4%	16.0%	14.8%	1.2%	100
2)	Do you agree that the taxes paid by citizens in Tanzania impacts their social services (like healthcare, education, and others)? Do they have relationship?	24.4%	53.7%	13.4%	7.3%	1.2%	100
3)	Apart from income tax, VAT, and others, do you agree that there is a need for Tanzania government to create extra new reliable sources of tax base so as to generate more revenue?	28.4%	29.6%	12.3%	23.5%	6.2%	100
4)	Do you agree that the fight against tax evasion and avoidance is a priority for T.R.A and Z.R.B?	35.0%	46.3%	13.8%	2.5%	2.5%	100
5)	Do you agree that there is significance influence/relationship between tax base like V.A.T and tax revenue performance in Tanzania?	25.0%	64.3%	10.7%	-	-	100
6)	Do you agree that tax base V.A.T is important factor that affecting tax revenue collections/performance of Tanzania?	28.6%	46.4%	17.9%	7.1%	-	100
7)	Do you agree that if V.A.T base is lowered from 40 million TZS of turnover to 20 million TZS of turnover, tax revenue will expand and hence increase the performance of tax revenue in the country?	16.9%	22.1%	46.8%	10.4%	3.9%	100

10)	Do you agree that when persons with high income and assets move to an area the tax base of that area will go up?	19.5%	50.0%	13.4%	11.0%	6.1%	100
11)	Do you agree that the tax base is also the reason that government revenues tend to increase during economic growth and shrink during recessions?	22.2%	54.3%	14.8%	4.9%	3.7%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VD

Table 13.0: The Stakeholder's Findings on the Impact/Influence of Inflation Rate on Tax Revenue Performance in Tanzania.

Q/ N	Question (Inflation Rate)	Measuring criteria:					Total (%)
		Went Up	Stayed the Same	Not Know	Went down		
1)	During past 12 months, what is your comment about prices in Tanzania?	73.8%	15.5%	1.2%	9.5%	-	100
		Most important	Important	Average	Not important	Not Most important	
3)	Is inflation rate the important factor affecting tax revenue collections in Tanzania?	37.8%	40.2%	11.0%	7.3%	3.7%	100
		Strongly Influenced	Influenced	In between	No Influence	Not Strongly Influenced	
5)	Do you think that there is influence/relationship between inflation rate and tax revenue in Tanzania?	37.8%	39.0%	15.9%	3.7%	3.7%	100
		Most Increasing	Increasing	Remain the same	Decreasing	Most Decreasing	
6)	What is your expectation about inflation in Tanzania in the next 12 months?	20.7%	54.9%	18.3%	3.7%	2.4%	100

		(5) Strongly agreed	(4) Agreed	(3) Undecided/U nsure	(2) Disa greed	(1) Stro ngly disa gree d	
4)	Do you agree that inflation is the major problem in Tanzania?	38.6%	45.8%	2.4%	10.8%	2.4%	100
7)	Do you agree that avoiding high inflation is an important priority, as preventing drug abuse or deterioration in the quality of our education in Tanzania?	34.5%	35.7%	11.9%	10.7%	7.1%	100
		Very Sure	Sure	Some what Sure	Unsu re	Very Uns ure	
11)	How sure are you about your answers to the previous questions?	39.8%	42.2%	13.3%	3.6%	1.2%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VE

Table 14.0: The Stakeholder's Findings on the Impact/Influence of G.D.P Per Capita on Tax Revenue Performance in Tanzania.

Q/ N	Question (G.D.P Per Capita)	Measuring criteria:					Tot al (%)
		(5) Strong ly agreed	(4) Agreed	(3) Undec ided/U nsure	(2) Disagr eed	(1) Stron gly disag reed	
1)	Do you believe that G.D.P is the best measure of the wealth of the nation?	33.7%	41.0%	9.6%	9.6%	6.0%	100
2)	Do you agree that the higher the Per Capita G.D.P the higher the tax collections/performance in the country?	25.9%	37.0%	11.1%	22.2%	3.7%	100
3)	Do you agree that G.D.P Per Capita is important major factor that affecting tax revenue collection in Tanzania?	21.0%	39.5%	16.0%	18.5%	4.9%	100
4)	Do you agree that there is influence/relationship between G.D.P Per Capita and tax revenue collections in Tanzania?	22.8%	53.2%	11.4%	11.4%	1.3%	100

		Very Sure	Sure	Some what Sure	Unsure	Very Unsur e	
5)	How sure are you about your answers for the section C?	42.9%	42.9%	13.0%	1.3%	-	100

Source: SPSS Research Findings, 2018.

ANNEXURE VF

Table 15.0: The Stakeholder's Findings on the Impact/Influence of Macro-Economic Policies on Tax Revenue Performance in Tanzania.

Q/ N	Question (Macro-Economic Policies)	Measuring criteria:					Total (%)
		(5) Strongly agree d	(4) Agree d	(3) Undec ided/U nsure	(2) Disagr eed	(1) Stron gly disag reed	
1)	Do you agree that the above macro-economic policy instruments affect performance of tax collections /base in Tanzania?	35.7%	48.8%	9.5%	4.8%	1.2%	100
2)	Do you agree that they have positive impacts to the tax system in Tanzania?	25.3%	49.4%	12.0%	10.8%	2.4%	100
3)	Do you agree that when a government's total expenditures exceed its revenue (Fiscal Deficit), the development of Tanzania will shrink/go down?	40.2%	28.0%	15.9%	12.2%	3.7%	100
5)	Do you agree that if the government of Tanzania will invest in physical capital, human resources and institutional infrastructures there will be a growth in both private sector and sustainable economic development?	45.1%	35.4%	12.2%	7.3%	-	100
7)	So far Tanzania is a poor country, do you agree with statement that, the expenditures of Tanzania depends mostly from foreign loans, aids and grants (external factors) rather than domestic taxes (internal factors)?	24.4%	25.6%	14.6%	26.8%	8.5%	100
9)	Do you agree that, if the government of Tanzania will finance its expenditures from domestic taxes/revenue rather than foreign	32.9%	48.1%	11.4%	5.1%	2.5%	100

	loans, aids and grants will help attaining good policy objectives in the country?						
11)	Do you agree that, the tax system of Tanzania is not efficient compared to others countries?	24.1%	42.2%	24.1%	6.0%	3.6%	100
12)	Do you agree that the budget deficit/gap of Tanzania depend on foreign donors and other development partners for the government to finance public services, e.g. health, education, infrastructures, and others?	31.7%	47.6%	11.0%	9.8%	-	100
13)	Do you believe that the Tanzania's expenditures exceed domestic government revenue?	39.0%	39.0%	8.5%	11.0%	2.4%	100
14)	Do you agree that, Tanzania is unwilling to use its maximum available capacity to fund/finance its own public expenditures?	6.2%	33.3%	29.6%	21.0%	9.9%	100
		Very Sure	Sure	Some what Sure	Unsure	Very Unsure	
15)	How sure are you about your answers for the section D?	31.2%	54.5%	11.7%	2.6%	-	100

Source: SPSS Research Findings, 2018.

ANNEXURE VG

Table 16.0: The Stakeholder's Findings on the Impact/Influence of F.D.I on Tax Revenue Performance in Tanzania.

Q/ N	Question (F.D.I)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/Unsure	(2) Disagreed	(1) Strongly disagreed	
4)	Do you believe that F.D.I contribute towards the tax revenue collections of Tanzania?	31.7%	50.0%	11.0%	6.1%	1.2%	100
5)	Do you agree that there is significant influence/relationship between F.D.I and tax revenue collections/base in Tanzania?	34.1%	41.5%	17.1%	6.1%	1.2%	100

6)	Do you agree that F.D.I is the important major factors that influence/enhance tax revenue collections/base in Tanzania?	30.5%	41.5%	17.1%	9.8%	1.2%	100
14)	Do you agree that revenue collected from F.D.I are reported to T.R.A and Z.R.B on time?	9.8%	34.1%	39.0%	13.4%	3.7%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VH

Table 17.0: The Stakeholder's Findings on the Impact/Influence of Tax Regime on Tax Revenue Performance in Tanzania.

Q/ N	Question (Tax Regime)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/U nsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you agree that when tax administration is not well efficient, it affect tax revenue performance of the country?	53.0%	42.2%	3.6%	1.2%	-	100
2)	Do you believe that tax regime has influence/relationship on tax revenue performance in Tanzania?	35.8%	55.6%	4.9%	2.5%	1.2%	100
3)	Do you agree that tax regime is the important factor that affecting tax revenue performance in Tanzania?	25.6%	63.4%	6.1%	3.7%	1.2%	100
4)	Do you trust that the tax regime of T.R.A and Z.R.B have positive impacts to the tax system of Tanzania?	12.3%	55.6%	22.2%	8.6%	1.2%	100
5)	Do you agree that there are needs for tax reforms (e.g. legal reforms, others taxes reforms, and others) to the tax regime of Tanzania?	35.8%	51.9%	8.6%	3.7%	-	100
6)	Do you believe that the tax system of Tanzania is not efficient?	27.2%	35.8%	18.5%	14.8%	3.7%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VI

Table 18.0: The Stakeholder's Findings on the Impact/Influence of the Tax Institutions on Tax Revenue Performance in Tanzania.

Q/ N	Question (Tax Institutions)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided /Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you agree that T.R.A and Z.R.B have significance influence/impact on tax revenue collections/performance in Tanzania?	45.7%	45.7%	1.2%	6.2%	1.2%	100
2)	Do you trust T.R.A and Z.R.B are important tax institutions for tax revenue performance/collections in Tanzania?	37.8%	45.1%	9.8%	6.1%	1.2%	100
3)	Do you believe that T.R.A and Z.R.B have positive impacts to the tax system of Tanzania?	33.7%	48.2%	13.3%	4.8%	-	100
5)	Do you agree that T.R.A and Z.R.B meet their taxpayer's satisfactions?	9.1%	37.7%	18.2%	29.9%	5.2%	100
7)	Apart from T.R.A and Z.R.B do you agree that there are other institutions (e.g. T.I.C, and others) that affecting tax system/collections of Tanzania (e.g. via tax holidays, exemptions, different criteria and others)?	30.5%	42.7%	19.5%	6.1%	1.2%	100
8)	Do you agree that T.R.A and Z.R.B operations are well efficient?	9.1%	37.7%	18.2%	29.9%	5.2%	100
10)	Do you think T.R.A and Z.R.B are good institutions in term of efficiency in tax collections?	12.5%	42.5%	20.0%	20.0%	5.0%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VJ

Table 19.0: The Stakeholder's Findings on the Impact/Influence of Tax Compliance on Tax Revenue Performance in Tanzania.

Q/ N	Question (Tax Compliance)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided /Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you believe that tax compliance has significant influence/relationship on tax revenue collections/performance in Tanzania?	48.2%	48.2%	2.4%	1.2%	-	100
2)	Do you agree that tax compliance is the important factor that affecting tax revenue collections/performance in Tanzania?	43.9%	50.0%	6.1%	-	-	100
3)	Do you agree that tax compliance have positive impacts to the tax system of Tanzania?	39.5%	53.1%	4.9%	2.5%	-	100
4)	Do submission of taxpayer's returns and payment done on time in Tanzania?	8.4%	32.5%	34.9%	21.7%	2.4%	100
5)	Do taxpayer's records in Tanzania are filled in time?	6.1%	31.7%	35.4%	23.2%	3.7%	100
6)	Do taxpayers are honest?	5.2%	15.6%	31.2%	42.9%	5.2%	100
7)	Do you agree that taxpayers try to hides potential information during tax assessment?	24.4%	45.1%	18.3%	6.1%	6.1%	100
9)	Do you believe that the tax principles and guidelines followed by T.R.A and Z.R.B are well efficient and that they do not need any changes?	7.4%	13.6%	21.0%	51.9%	6.2%	100
12)	Do you agree that taxpayers have been paying their tax obligations correctly and in time?	4.9%	20.7%	29.3%	36.6%	8.5%	100
14)	Do you believe that taxpayers are fully satisfied with all tax requirements imposed by T.R.A and Z.R.B?	4.9%	17.3%	17.3%	46.9%	13.6%	100
17)	Do you agree that the tax self-assessment reported to T.R.A and Z.R.B by taxpayers accepted by them 100%?	6.1%	23.2%	26.8%	39.0%	4.9%	100

18)	Do you believe that the self-tax assessment system available in Tanzania stimulates voluntary tax compliance?	9.9%	37.0%	23.5%	27.2%	2.5%	100
19)	Do you think that this self-tax assessment system in Tanzania is accepted by 100?	6.2%	21.0%	29.6%	37.0%	6.2%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VK

Table 20.0: The Stakeholder's Findings on the Impact/Influence of Political Situation on Tax Revenue Performance in Tanzania.

Q/ N	Question (Political Situation)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/ Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you agree that Tanzania's political situation is one of the obstacles against tax revenue collections?	33.7%	31.3%	13.3%	16.9%	4.8%	100
2)	Do you believe that Tanzania's political situation does not have any significant impacts on tax revenue performance?	6.2%	22.2%	22.2%	33.3%	16.0%	100
3)	Do you agree that Tanzania's political situation is important factor that affecting tax revenue performance?	23.2%	48.8%	13.4%	13.4%	1.2%	100
4)	Do you accept that the Tanzania's political situation have negative impacts to the tax system of the country?	7.3%	39.0%	22.0%	24.4%	7.3%	100
5)	Do you believe that there are some influences by large or medium or small taxpayers against tax revenue system in Tanzania?	17.3%	50.6%	27.2%	2.5%	2.5%	100
		Very Sure	Sure	Some what Sure	Unsure	Very Unsure	
6)	How sure are you about your answers for the section E?	26.6%	54.4%	19.0%	-	-	100

Source: SPSS Research Findings, 2018.

ANNEXURE VL

Table 21.0: The Stakeholder's Findings on the Impact/Influence of Corruption on Tax Revenue Performance in Tanzania.

Q/ N	Question (Corruption)	Measuring criteria:					Total (%)
		(5) Strongly agreed	(4) Agreed	(3) Undecided/Unsure	(2) Disagreed	(1) Strongly disagreed	
1)	Do you agree that corruption is the major obstacle to get services in Tanzania?	44.4%	30.9%	12.3%	8.6%	3.7%	100
2)	Do you believe that corruption have significant influence/relationship on tax revenue collections/performance in Tanzania?	40.0%	35.0%	8.8%	12.5%	3.8%	100
3)	Do you agree that corruption is the major factor that affecting tax revenue collections/performance in Tanzania?	37.0%	39.5%	13.6%	8.6%	1.2%	100
4)	Do you agree that corruption has negative impacts to the tax system in Tanzania?	15.8%	28.9%	11.8%	28.9%	14.5%	100
6)	Do you agree that there is a need for T.R.A and Z.R.B to offer incentives in tax system for protecting public servants and private citizens who, in good faith, reports act of corruption?	32.9%	53.7%	8.5%	4.9%	-	100
7)	Under the provisions of Tanzania's Constitution and laws, do you agree that the mechanisms and measures for preventing, deterring and punishing tax corrupted/bribery victims are most effective?	6.1%	34.1%	29.3%	22.0%	8.5%	100
8)	Do you agree that there is a need to encourage participation by civil society	39.0%	54.9%	2.4%	3.7%	-	100

	and (N.G.O.s) in efforts to prevent corruption in Tanzania?						
9)	Do you agree that currently there are needs for mechanisms and measures in place that will focus on the study from schools of further preventive measures to prevent corruption in tax and other institutions under Tanzania's National Laws?	35.4%	51.2%	12.2 %	1.2%	-	100
10)	Do you think T.R.A and Z.R.B takes corruption?	24.3%	27.1%	30.0 %	11.4 %	7.1%	100
		Very Sure	Sure	Somewhat Sure	Unsure	Very Unsure	
11)	How sure are you about your answers for the section F?	43.8%	42.5%	12.5 %	1.2%	-	100

Source: SPSS Research Findings, 2018.

ANNEXURE VM

Table 22.0: The Stakeholder's Findings on the Extent to Which Others Factors/Determinants May Affect Tax Revenue Performance in Tanzania.

S/ N	Factors/Determinants:	Measuring Criteria:					Total (%)
		Very important	Important	Some how important	Not important	Not very important	
1)	Change in oil price (e.g. petrol, diesel, and others).	43.8%	30.0%	17.5%	7.5 %	1.3%	100
2)	Change in exchange rates.	45.9%	35.1%	14.9%	4.1 %		100
3)	Share of industrial sector.	15.4%	47.4%	20.5%	14.1 %	2.6%	100
4)	Civil liberties.	17.4%	31.9%	34.8%	14.5 %	1.4%	100
5)	Share of agriculture in G.D.P.	17.7%	35.4%	35.4%	11.4 %	-	100

6)	Economic policies.	45.6%	39.2%	10.1%	5.1%	-	100
7)	Foreign aids, loans (share of debt) and grants.	21.8%	29.5%	34.6%	10.3%	3.8%	100
8)	Economic and political stability.	56.3%	31.3%	11.3%	1.3%	-	100
9)	Share of capital gains, income and profit.	27.5%	43.8%	22.5%	6.3%	-	100
10)	Oil and mining sector.	35.0%	47.5%	13.8%	3.8%	-	100
11)	Rise in Income.	26.9%	37.2%	20.5%	9.0%	6.4%	100
12)	Rents.	20.5%	35.9%	30.8%	6.4%	6.4%	100
13)	Institutional and Demographic Factors.	23.8%	38.8%	20.0%	12.5%	5.0%	100
14)	Informal sector and underground economic activities.	19.2%	35.6%	26.0%	16.4%	2.7%	100
15)	Favourable weather T.M.G.	24.1%	39.2%	19.0%	13.9%	3.8%	100
16)	Budget Rationalization.	27.8%	43.0%	24.1%	5.1%	-	100
17)	Monetization Rate of the Economy.	19.2%	46.2%	25.6%	7.7%	1.3%	100
18)	Foreign Debt Stock and foreign debt.	14.1%	51.3%	25.6%	6.4%	2.6%	100
19)	Tertiary/Service Sector in G.D.P.	25.6%	34.6%	29.5%	7.7%	2.6%	100
20)	Secondary Sector (e.g. manufacturing).	41.3%	46.3%	10.0%	2.5%	-	100
21)	Level of Literacy Rates.	29.5%	41.0%	16.7%	9.0%	3.8%	100
22)	Level of Tax Evasion and Avoidance.	40.5%	34.2%	19.0%	6.3%	-	100
23)	Income Inequality.	41.6%	40.3%	10.4%	3.9%	3.9%	100
24)	Tax Exemptions.	45.1%	35.2%	12.7%	5.6%	1.4%	100
25)	Government Stability.	50.6%	29.1%	16.5%	3.8%	-	100
26)	Laws and Order.	53.3%	36.7%	6.7%	3.3%	-	100
27)	Provision of public services by government.	34.5%	41.4%	20.7%	3.4%	-	100

Source: SPSS Research Findings, 2018.

ANNEXURE VN

Table 23.0: The Stakeholder's Findings on the Others Appropriate Institutions That Might Influence the Tax Revenue Collections/Performance in Tanzania.

S/ N	Institutions:	CATEGORY		Total (%)
		Tanzania Mainland	Zanzibar	
1)	M.O.F.P-Tanzania, M.O.F.P-Zanzibar.	89.7%	10.3%	100
2)	N.B.S, O.C.G.S.	85.7%	14.3%	100
3)	Planning Commission Tanzania, Zanzibar Planning Commission Z.P.C.	84.6%	15.4%	100
4)	Bank of Tanzania B.O.T.	87.0%	13.0%	100
5)	Ministry of Regional Administration and Local Government TAMISEMI.	90.9%	9.1%	100
6)	Tanzania Investment Centre T.I.C, Z.I.P.A.	92.9%	7.1%	100
7)	Prevention and Combating of Corruption Bureau TAKUKURU, Zanzibar Anti-Corruption and Economic Crimes Authority ZAECA.	88.2%	11.8%	100
8)	Airports Authority: Tanzania T.A.A, Zanzibar Z.A.A.	89.5%	10.5	100
9)	Tanzania Ports Authority T.P.A, Zanzibar Port Cooperation Z.P.C.	96.0%	4.0%	100
10)	Parliament of Tanzania, The Zanzibar House of Representatives.	89.5%	10.5%	100
11)	The Energy and Water Utilities Regulatory Authority EWURA, Zanzibar Utilities Regulatory Authority ZURA.	94.7%	5.3%	100
12)	Tanzania Police Force.	94.1%	5.9%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VO

Table 24.0: The Stakeholder's Findings on Some Challenges That Have Been Facing the Tax Revenue System in Tanzania.

S/ N	Challenges:	CATEGORY		Total (%)
		Tanzania Mainland	Zanzibar	
1)	Corruption.	38.8%	61.2%	100

2)	Weak human resources.	36.8%	63.2%	100
3)	Lower salaries for tax officers/administrators.	46.2%	53.8%	100
4)	Lack of accountability and transparency in tax administration.	35.6%	64.4%	100
5)	Low power vested to tax administrators compared to others influencing institutions.	57.1%	42.9%	100
6)	Complicated Tax Laws.	30.2%	69.8%	100
7)	Weak Legal and Judicial Systems.	38.5%	61.5%	100
8)	Nepotisms and favouralism between taxpayers and the tax officials.	38.5%	61.5%	100
9)	Underground Economy of the Informal Activities.	41.7%	55.6%	97.3 %
10)	Inequality in income distribution.	41.9%	58.1%	100
11)	Higher taxes on goods and services (indirect taxation).	45.2%	54.8%	100
12)	Distributions of power between Union and Non-union taxes.	37.1%	62.9%	100
13)	Unfavourable economic policy environment.	57.7%	42.3%	100
14)	Low value of our currency TZS.	54.3%	45.7%	100
15)	Wide fluctuations in tax ratios over a short period of time.	36.0%	64.0%	100
16)	Quality of social/public goods and services provided by government.	40.0%	60.0%	100
17)	Inadequate standard and implementation of tax researches findings.	41.7%	58.3%	100
18)	Lack of efficiency and effectiveness.	35.7%	64.3%	100
19)	Low standard of audit plans and procedures for tax collections.	42.5%	57.5%	100
20)	Weak enforcement.	38.1%	61.9%	100
21)	Solid political will and interest.	47.1%	52.9%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VP

Table 30.0: The Respondent's Findings on the Policies/Mix of Policies Do Tanzania Can Undertake in Case of Budget Deficit.

S/ N	Policies:	CATEGORY		
		Tanzania Mainland	Zanzibar	Total (%)
1)	Depend more on tax revenue/receipts from importation of goods and services rather than export taxes.	27.3%	72.7%	100
2)	Depend more on tax revenue/receipts from exportation of goods and services rather than import taxes.	37.8%	62.2%	100
4)	Undervaluation of the real effective exchange rate by expansionary financial/monetary policy.	25.0%	75.0%	100
5)	Increasing government expenditures while lowering taxes which means (Expansionary fiscal policy).	14.3%	85.7%	100
6)	Decreasing government expenditures while increasing taxes (Contractionary fiscal policy).	45.2%	54.8%	100
7)	Increasing more money to the general public which means (Expansionary monetary policy).	22.7%	77.3%	100
8)	Decreasing the level of money from the general public which means (Contractionary monetary policy).	31.8%	68.2%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VQ

Table 31.0: The Stakeholder's Findings on the Appropriate Measures, Strategies or Policies That Can Help to Overcome the Challenges Facing the Tax Revenue System in Tanzania.

S/ N	To Overcome the Challenges:	CATEGORY		
		Tanzania Mainland	Zanzibar	Total (%)
1)	Declining in corruption.	38.5%	61.5%	100
2)	Rising human resources.	41.5%	58.5%	100
3)	Reasonable salaries for tax officers/administrators.	47.8%	52.2%	100
4)	Surplus of accountability and transparency in tax administration.	37.5%	62.5%	100
5)	High power vested to tax administrators compared to others influencing institutions.	44.0%	56.0%	100
6)	Reasonable Tax Laws.	34.5%	65.5%	100
7)	Strong Legal and Judicial Systems.	43.8%	56.3%	100
8)	Overcoming nepotisms and favouralism between taxpayers and the tax officials.	36.8%	63.2%	100

9)	Fully registrations of underground economy of the informal activities.	44.7%	55.3%	97.3 %
10)	Higher taxation from income, capital gains and profits (direct taxation).	43.6%	56.4%	100
11)	Reconciliations of power between Union and Non-union taxes.	41.9%	58.1%	100
12)	Good economic policy environment.	40.0%	57.8%	100
13)	Increasing the value of our currency TZS.	41.4%	58.6%	100
14)	Consistency in tax ratios over a particular period of time.	30.8%	69.2%	100
15)	Rising of the quality of public goods and services provided by government.	28.6%	71.4%	100
16)	Commitment for tax researches and its findings implementations’.	44.7%	55.3%	100
17)	Improving and developing audit plans and procedures for tax collections.	42.5%	57.5%	100
18)	Strong enforcement.	30.0%	70.0%	100
19)	Health democracy and political will.	40.0%	60.0%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VR

Table 32.0: The Stakeholder’s Findings on the Appropriate Reforms to Be Made so as To Stimulate the Tax Revenue Collections/Performance in Tanzania.

S/ N	Reforms:	CATEGORY		
		Tanza nia Mainla nd	Zanzi bar	Tota l (%)
1)	Structural reforms.	35.7%	64.3%	100
2)	Broadening the tax base, by enhancing the external competitiveness.	47.9%	52.1%	100
3)	Improving economic efficiency.	36.8%	63.2%	100
4)	Resources allocation.	36.2%	63.8%	100
5)	Expanding the productive capacity of the economy.	29.3%	70.7%	100
6)	Legal reforms.	34.7%	65.3%	100
7)	Civil services reforms.	35.9%	64.1%	100
8)	Retail and producer price decontrol.	33.3%	66.7%	100
9)	Tax reforms such as reforms of direct taxes, indirect taxes, custom duties, VAT, and so on.	35.8%	64.2%	100
10)	Public enterprise restructuring and privatization.	41.2%	58.8%	100
11)	Exchange and trade liberalization. ¹	35.7%	64.3%	100
12)	Financial sector reforms.	39.6%	60.4%	100

¹ Already done, as derived from the comments written in the questionnaire number 10 of the (B.o.T) staff, the comment was on Section G(f) about reforms in Tanzania, (Refer to Appendix II & III (pg. 23 & 21-22)) respectively, 2018.

Source: SPSS Research Findings, 2018.

ANNEXURE VS

Table 33.0: The Stakeholder's Findings on the General Suggestions and Conclusion About the Tax Revenue System in Tanzania.

S/ N	General Suggestions and Conclusion:	CATEGORY		
		Tanza nia Mainla nd	Zanzi bar	Tota l (%)
1)	Favourable policy for utilizing more direct taxes rather than indirect taxes.	34.7%	65.3%	100
2)	Conducive economic policy environment and lessening corruption matter.	42.3%	57.7%	100
3)	Ever increasing efforts and education of voluntary tax compliance and self-assessment.	35.7%	64.3%	100
4)	Reorganizing tax administration with functional lines.	37.8%	62.2%	100
5)	Developing audit plans and procedures.	39.1%	60.9%	100
6)	Improving procedures for tax collections.	40.4%	59.6%	100
7)	Emphasize on government expenditures towards the planned priorities.	33.3%	66.7%	100
8)	Developing and improving human resource development.	40.0%	60.0%	100
9)	Reducing external aids, loans and grants by mobilizing domestic tax revenue.	36.6%	63.4%	100
10)	Reasonable political will and strong leadership style of management.	45.8%	54.2%	100
11)	Need for tax reforms and tax mobilizations in the economy.	39.2%	60.8%	100
12)	Presence of good institutional framework and quality.	44.4%	55.6%	100
13)	Appropriately allocation and utilization of our inherently resources such as natural, human, physical and financial resources.	40.0%	60.0%	100

Source: SPSS Research Findings, 2018.

ANNEXURE VT

Table 34.0: The Stakeholder's Findings on the Best Recommended Policies to Be Undertaken so as To Raise the Tax Revenue Performance in Tanzania.

S/ N	Policies Recommendations:	CATEGORY		
		Tanza nia Mainla nd	Zanzi bar	Tota l (%)
1)	A need to increase foreign aid to Tanzania.	28.6%	71.4%	100
2)	Better allocations and utilization of our domestic resources.	41.0%	59.0%	100
3)	Investment and development of human resources.	40.4%	59.6%	100

4)	Increasing direct tax rates.	36.6%	63.4%	100
5)	Reducing tax breaks.	38.8%	61.2%	100
6)	Expanding the tax base.	45.1%	54.9%	100
7)	Improving enforcement.	38.5%	61.5%	100
8)	Levying new taxes.	38.2%	61.8%	100
9)	Policies that can indirectly increase revenue by increase economic activities, income and wealth.	37.9%	62.1%	100
13)	How sure are you about your answers for the section G?			
	Very Sure	11.8%	17.1%	28.9
	Sure	23.7%	32.9%	56.6
	Somewhat Sure	1.3%	13.2%	14.5
		36.8%	63.2%	100

Source: SPSS Research Findings, 2018.

ANNEXURE II

Ph.D. Thesis Questionnaire: Questionnaire to the staffs/stakeholders of Tanzania Revenue Authority, Zanzibar Freight Forwarders Bureau and Bank of Tanzania.

COVER LETTER:

Name: Mr. Hussein Mussa Nassor.

University: National Law School of India University N.L.S.I.U - Bangalore, India.

Address: Lives at Mwera, West District, Urban West Region, Zanzibar, Tanzania. Emails: nassor.hussein1986@gmail.com, hussein@nls.ac.in, nassor.hussein@hotmail.com, nassor.hussein@yahoo.com. Phones: +255 772 572 696, +255 622 136 744, +91 888 494 5060.²

QUESTIONNAIRE FOR AN IDENTIFYING, INVESTIGATE AND ANALYZING THE MAJOR AND POTENTIAL (DETERMINANTS/FACTORS INFLUENCING) TAX REVENUE PERFORMANCE IN TANZANIA.

Dear Sir/Madam,

This research is part of my requirement to the award of Doctor of Philosophy PhD (Interdisciplinary) at above University. Its major objective is to identify, investigate and analysing the major and potential determinants of tax revenue performance in Tanzania. The term determinants in this thesis mean the factors/things that might influence tax revenue performance/collections in Tanzania. The research is pursued to achieve the following specific objectives: (1) to investigate whether tax rate is the potential determinant of tax revenue in Tanzania, (2) to examine whether ratio of trade to G.D.P is the major determinant of tax revenue in Tanzania, (3) to analyse whether population affect performance of tax revenue in Tanzania, (4) to test whether tax base impact performance of tax revenue in Tanzania, (5) to identify and analyse whether other control variables are potential determinants of tax revenue performance in Tanzania. You and your organization are the representative sample for the success of the research. Your opinions and attitudes are critical to the success of our research. I sincerely recognize and appreciate the value of your efforts and time to answer this questionnaire. Individual responses are anonymous and all data will be held in confidence. Please take some minutes to complete this questionnaire.

² Working on Department of Economic Management D.E.M, Research Unit, Zanzibar Planning Commission Z.P.C, Vuga - Zanzibar.

**SECTION A: SOCIAL-DEMOGRAPHIC VARIABLES (PERSONAL
DETAILS/INFORMATION'S):**

Please put a tick (√) to what you consider as right answer:

1)

Male	Female
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 Gender:

2) Age:

20-30 yrs.	31-40 yrs.	41-50 yrs.	>51-65 yrs.
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3) What is your highest level of formal education status?

O-Level	A-Level	Diploma	Bachelor	Postgraduate	Master	PhD
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4) Your position in this institution:

Custom Department					Domestic Department					Investigation Department				
Officer assistant	Assistant officer	Custom officer	Senior officer	Principal officer	Officer assistant	Assistant officer	Tax officer	Senior officer	Principal officer	Officer assistant	Assistant officer	Officer	Senior officer	Principal officer

5) Area of specialization or major field of study (Please specify):

Tax Management	Social Sciences (Economics, Engineering, Lawyer etc.)	Business Management Studies (Accounting, Finance, Commerce, Marketing, etc.)	Human Resource Management	IT Others (Please specify).....
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6) Working experience:

1-5yrs	6-10yrs	11-15yrs	16-20yrs	21-25yrs	26-30yrs	> 31
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**SECTION B: THE INFLUENCE/EFFECTS OF INFLATION RATE TOWARDS TAX
REVENUE COLLECTIONS/PERFORMANCE IN TANZANIA.**

“Inflation” is the continuous increases in the general prices of all goods and services.³ By “general prices” we mean the prices of all commodities and services that societies normally purchase.⁴ “Inflation rate” is the rate at which prices increase over time, resulting in a fall in the purchasing power of our money (Tanzanian Shillings abbreviated as TZS).⁵ Which of the following is the appropriate answer? Please tick in the appropriate box:

Source:⁸

Questions:		Measuring Criteria			
S/N		Went up	Stayed the same	Not known	Went down
1)	During past 12 months, what is your comment about prices in Tanzania?				

Questions:		Measuring Criteria			
S/N		Major problem	A problem	In Between/Average	Not a problem
2)	What is the reality about inflation in Tanzania?				

S/N	Questions:	Most important	Important	In between/Average	Not important	Not Most important

³ Inflation, available at <http://www.investopedia.com/university/inflation/inflation1.asp> (Last visited on February 28, 2017).

⁴ Cavallo, Alberto, Sloan School of Management, MIT, Cruces, Guillermo CEDLAS-UNLP, CONICET & IZA and Perez-Truglia, Ricardo Microsoft Research. “Inflation Expectations, Learning and Supermarket Prices Evidence from Field Experiments”. QUESTIONNAIRE, available at <http://www.mit.edu/~afc/papers/Cavallo-Inflation-Expectations-Questionnaire.pdf> (Last visited on January 14, 2018).

⁵ Inflation rate, available at <https://www.bing.com/search?q=what+is+inflation+rate&q=AS&pg=what+is+inflation+rate&sc=8-22&cvid=0A5288B30F624F08AE44AB1DEB459E17&FORM=QBRE&sp=1> (Last visited on January 13, 2018).

⁸ *Id*, at 2.

3)	Is inflation rate the important factor affecting tax revenue collections in Tanzania?					
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Weight	Measuring criteria	Interpretations
(5)	Strongly agreed	This means that you fully agree with the statement
(4)	Agreed	This means that you agree with the statement
(3)	Undecided/Unsure	This means that you are not sure about the statement
(2)	Disagreed	This means that you disagree with the statement
(1)	Strongly disagreed	This means that you fully disagree with the statement

(Source:⁶

S/N	Questions:	Measuring Criteria				
		(5) Strongly Agreed	(4) Agreed	(3) Not known	(2) Disagreed	(1) Strongly Disagreed
4)	Do you agree that inflation is the major problem in Tanzania?					

S/N	Questions:	Measuring Criteria				
		Strongly influenced	Influenced	In between/Average	No influence	Not Strongly influenced
5)	Do you think that there is influence/relationship between inflation rate and tax revenue in Tanzania?					

S/N	Questions:	Measuring Criteria			
		Most Increasing	Increasing	Remain the same	Decreasing

⁶ Abella, Jennelyn. "TAX COMPLIANCE SURVEY QUESTIONNAIRE (1).docx": QUESTIONNAIRE. available at <https://www.scribd.com/document/325703485/TAX-COMPLIANCE-SURVEY-QUESTIONNAIRE-1-docx>, Students of College of Accounting Education of University of Mindanao, United State (Last visited on January 20, 2018).

6)	What is your expectation about inflation in Tanzania in the next 12 months?					
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Questions:		Measuring Criteria				
S/N		(5) Strongly agreed	(4) Agreed	(3) Undecided/N ot know	(2) Disagreed	(1) Strongly Disagreed
7)	Do you agree that avoiding high inflation is an important priority, as preventing drug abuse or deterioration in the quality of our education in Tanzania?					

Source:⁷

Questions:		Measuring Criteria				
S/N		(5) Strongly Agreed	(4) Agreed	(3) Do not know	(2) Disagreed	(1) Strongly Disagreed
8)	Do you agree that “keeping inflation low is so high a priority in Tanzania in such a way that to have a national policy that cause inflation to double is not acceptable even if that policy were sure to double the real growth rate of our economy”?					

9) Which institution/s among the following can best solve/prevent inflation problem in Tanzania? Please tick appropriate answer/s:

S/N	Institutions:	
1)	Ministry of Finance and Planning.	
2)	Tanzania Revenue Authority T.R.A.	
3)	Tanzania National Bureau of Statistics N.B.S.	
4)	Bank of Tanzania B.o.T.	
7)	None of the above.	
6)	Others (Please specify...	

(Format source: Ostriker JP, Kuh CV, editors. 2018).⁹

⁷ Inflation available at <http://randycragun.com/courses/Inflation%20questionnaire.pdf> (page 1). (Last visited on January 14, 2018).

⁹ Ostriker JP, Kuh CV, editors. “National Research Council US Committee to Examine the Methodology for the Assessment of Research-Doctorate Programs”. QUESTIONNAIRE. available at <https://www.ncbi.nlm.nih.gov/books/NBK43481/> Ostriker JP, Kuh CV, editors. (Last visited on January 14, 2018).

10) For your opinions why inflation is reported so regularly in the news? Please tick the appropriate answer:

S/N	Optional Answers:	
1)	Generally, the almost citizens are affected by inflation in Tanzania.	
2)	The reporters are highly insisted by economists that, the news of monthly inflation numbers is very important.	
3)	The citizens are regularly interested in inflation news. Hence, reporters cover inflation to boost the number of readers or viewers.	
4)	The government force the news of inflation to reporters.	
5)	Neither of the above or no opinions.	

Source:¹⁰

S/N	Questions:	Measuring criteria				
		Very sure	Sure	Somewhat sure	Unsure	Very unsure
11)	How sure are you about your answers to the previous questions?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION C: PER CAPITA GROSS DOMESTIC PRODUCT (G.D.P) AND THE TAX REVENUE COLLECTIONS IN TANZANIA.

By "G.D.P" we mean "Gross Domestic Product GDP is measured as the value of goods and services produced by resident producers during an accounting period".¹¹ It is normally measured and reported on annual basis. It is the big measurement of a country's overall economic activities (examples, production, services, consumption, investment, import and export, etc.). While Per Capital G.D.P means the amount of money each individual citizen gain/earn from the national income, usually on annual basis. To what extent do you agree/disagree with the following statement? Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Not known	(2) Disagre ed	(1) Strongly Disagreed
1)	Do you believe that G.D.P is the best measure of the wealth of the nation?					
2)	Do you agree that the higher the Per Capita G.D.P the higher the tax					

¹⁰ *Id*, at 3.

¹¹ Tanzania National Bureau of Statistics: Ministry of Finance and Planning, ***Highlights for the Third Quarter (July – September) Gross Domestic Product, 2016, (2016), available at*** http://www.nbs.go.tz/nbs/takwimu/na/HIGHLIGHTS_FOR_THE_THIRD_QUARTER_GDP_2016.pdf (Last visited on February 27, 2017).

	collections/performance in the country?					
3)	Do you agree that G.D.P Per Capita is important major factor that affecting tax revenue collection in Tanzania?					
4)	Do you agree that there is influence/relationship between G.D.P Per Capita and tax revenue collections in Tanzania?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
5)	How sure are you about your answers for the section C?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION D: THE INFLUENCE OF GOVERNMENT POLICIES ON TAX REVENUE COLLECTIONS/TAX BASE IN TANZANIA.

By “government policies” we mean any course of action or plan of government that intended to influence and determine decisions, actions or any other matter¹²: For example, Tanzania education policy, tax policy, macro-economic policy, and so on. By “macro-economic policy” we mean any course of action that intended to change the whole economy of the nation. Example, in order to raise the economy, the government may use its macro-economic policy instrument of imposing low taxes and increasing its spending to its expenditures/economy. On the other hand, in order to lower the economy, the government may use its macro-economic policy instrument of imposing high taxes while decreasing its daily and development expenditures. To what extent you agree or disagree with the following statement? Please tick the appropriate answer:

Questions:		Measuring criteria				
S/N		(5) Strongly agreed	(4) Agreed	(3) Undecided/Not know	(2) Disagreed	(1) Strongly disagreed
1)	Do you agree that the above macro-economic policy instruments affect performance of tax collections /base in Tanzania?					

¹² Government policies *available at* <https://www.thefreedictionary.com/Government+policies>
Government policies - definition of Government policies (Last visited on January 15, 2018).

2)	Do you agree that they have positive impacts to the tax system in Tanzania?					
3)	Do you agree that when a government's total expenditures exceed its revenue (Fiscal Deficit), the development of Tanzania will shrink/go down?					
4)	If the government is heavily relying on foreign aids, loans and grants for her recurrent and development expenditures, do you agree that it will lead to the higher government expenditures and lower government revenue (fiscal imbalances) in Tanzania?					
5)	Do you agree that if the government of Tanzania will invest in physical capital, human resources and institutional infrastructures there will be a growth in both private sector and sustainable economic development?					
6)	Do you agree that, the government of Tanzania collects most of its revenue from indirect taxes compared to direct taxes?					
7)	So far Tanzania is a poor country, do you agree with statement that, the expenditures of Tanzania depends mostly from foreign loans, aids and grants (external factors) rather than domestic taxes (internal factors)?					
8)	Do you believe that if the government of Tanzania will highly invent/discover/create the new reliable sources of domestic revenue, the tax revenue performance in Tanzania will steadily increase?					
9)	Do you agree that, if the government of Tanzania will finance its expenditures from domestic taxes/revenue rather than foreign loans, aids and grants will help attaining good policy objectives in the country?					
10)	Do you agree that, the Tanzania's revenue collected from importation of goods and services (e.g. cars,					

	electronics and others) is higher than that revenue collected by exporting goods and services (examples cashew nuts, raw hides, beans, cloves and others)?					
11)	Do you agree that, the tax system of Tanzania is not efficient compared to others countries?					
12)	Do you agree that the budget deficit/gap of Tanzania depend on foreign donors and other development partners for the government to finance public services (for instance health, education, infrastructures, and others)?					
13)	Do you believe that the Tanzania's expenditures exceed domestic government revenue?					
14)	Do you agree that, Tanzania is unwilling to use its maximum available capacity to fund/finance its own public expenditures?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very Unsure
15)	How sure are you about your answers for the section D?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION E: THE INFLUENCE BETWEEN OTHER CONTROL VARIABLES AND THE TAX REVENUE PERFORMANCE IN TANZANIA.

By “control variables” we mean those variables that strongly influence experimental results and they are held constant during the experiment in order to test the relative relationship of the dependent and independent variables.¹³ In our case here, they influence tax revenue collections in Tanzania? For example, Foreign Direct Investment F.D.I, Direct Investment D.I, and others.

A) F.D.I & D.I: By “F.D.I” we mean an investment made by an investor from one country in business interests in another country, for the purpose of starting, creating or buying business assets/operations in the other country.¹⁴ By “D.I” we mean domestic investments

¹³ Wikipedia, Control variable: Meaning of control variable in research (2018) *available at* https://en.wikipedia.org/wiki/Control_variable (Last visited on January 16, 2018).

¹⁴ Investopedia, Foreign Direct Investment FDI: Meaning of F.D.I in Economics (2018) *available at* <https://www.investopedia.com/terms/f/fdi.asp> (Last visited on January 16, 2018).

made by local citizens within the country. For examples, investments done by Bakhresa, Reginald Mengi and so on within Tanzania. To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agree d	(3) Undecided/N ot know	(2) Disagre ed	(1) Strongly disagreed
1)	Do you agree that F.D.I is so sensitive (important) towards tax revenue collections in Tanzania? ¹⁵					
2)	Do you agree that there are too much F.D.I in Tanzania? ¹⁶					
3)	Do you agree that F.D.I works in Tanzania? ¹⁷					
4)	Do you believe that F.D.I contribute towards the tax revenue collections of Tanzania?					
5)	Do you agree that there is significant influence//relationship between F.D.I and tax revenue collections/base in Tanzania?					
6)	Do you agree that F.D.I is the important major factors that influence/enhance tax revenue collections/base in Tanzania?					
7)	Do you agree that D.I is so sensitive (important) towards tax revenue collections in Tanzania?					
8)	Do you agree that there are some D.I in Tanzania?					
9)	Do you agree that D.I works in Tanzania?					
10)	Do you believe that D.I contribute towards the tax revenue collections of Tanzania?					
11)	Do you agree that there is significant influence/relationship between D.I and tax revenue collections/base in Tanzania.					

¹⁵ Snelder, Julian. "Foreign direct investment: Ten simple questions"-Global Economy Australian trade, investment & economy Geo-economics. QUESTIONNAIRE. available at <https://www.lowyinstitute.org/the-interpreter/foreign-direct-investment-ten-simple-questions> 12 June 2014, Australia (Last visited on January 17, 2018).

¹⁶ *Id.*

¹⁷ *Id.*

12)	Do you agree that, D.I is the important (potential) factor that affect/enhance tax revenue collections/base in Tanzania?					
13)	Do you agree that the revenue collected from foreign investors contribute to the total tax revenue collections in Tanzania?					
14)	Do you agree that revenue collected from F.D.I are reported to T.R.A on time?					
15)	Do you agree that there are some institutions (for instance Tanzania Investment Centre T.I.C and others may influence tax collections/system of T.R.A? For examples through exemptions, tax holidays and others?					
16)	Do you agree that there are differences in terms of criteria between other institutions (like T.I.C and others) and T.R.A when collecting revenue?					
17)	Do you agree that the above differences of criteria between (T.I.C and others) and T.R.A they hinder/influencing tax collections of T.R.A?					

B) TAX BASE: By “tax base” we mean the total value of financial streams or assets on which tax can be imposed by tax authorities like T.R.A. For instance, in case of income tax the tax base is that minimum amount of annual income that can be taxed (taxable income) after being determined by tax authorities.¹⁸ In case of Value Added Tax V.A.T the tax base is placed on a product when the buyer pays whenever the value is added at a stage of production and at the point of retail sale.¹⁹ To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagree
1)	Do you believe that indirect tax base plays a dominant role in Tanzania’s					

¹⁸ Tax Base Definition from Financial Times Lexicon: Meaning of Tax Base (2018) *available at* [lexicon.ft.com/term? Term=tax-base](http://lexicon.ft.com/term?Term=tax-base) (Last visited on January 17, 2018).

¹⁹ Investopedia, Value-Added Tax V.A.T: Meaning of Tax Base of VAT (2018) *available at* <https://www.investopedia.com/terms/v/valueaddedtax.asp> (Last visited on January 17, 2018).

	tax system and generate almost large amount of government revenue compared to direct tax base?					
2)	Do you agree that the taxes paid by citizens in Tanzania impacts their social services (like healthcare, education, and others)? Do they have relationship? ²⁰					
3)	Apart from income tax, VAT, and others, do you agree that there is a need for Tanzania government to create extra new reliable sources of tax base so as to generate more revenue?					
4)	Do you agree that the fight against tax evasion and avoidance is a priority for T.R.A? ²¹					
5)	Do you agree that there is significance influence/relationship between tax base (like V.A.T) and tax revenue performance in Tanzania?					
6)	Do you agree that tax base V.A.T is important factor that affecting tax revenue collections/performance of Tanzania?					
7)	Do you agree that if V.A.T base is lowered from 40 million Tanzanian Shilling of turnover to 20 million Tanzanian Shilling of turnover, tax revenue will expand and hence increase the performance of tax revenue in the country?					
8)	Do you agree that the area where its population is huge will have high tax base compared to the area having lower population? ²²					

²⁰ Turbo Tax Blog Team. "TurboTax Answers Most Commonly Asked Tax Questions": QUESTIONNAIRE. *available at* <https://blog.turbotax.intuit.com/tax-planning-2/turbotax-answers-most-commonly-asked-tax-questions-13667/> March 5, 2013, (Last visited on January 18, 2018).

²¹ European Commission - Fact Sheet. "Questions and Answers on measures to increase tax transparency and tackle tax abuse": QUESTIONNAIRE. *available at* file:///C:/Users/Hussein/AppData/Local/Packages/Microsoft.MicrosoftEdge_8wekyb3d8bbwe/TempState/Downloads/MEMO-16-2406_EN.pdf, 5 July 2016, Strasbourg (Last visited on January 18, 2018).

²² Your Dictionary, Tax base dictionary definition | tax base defined (2018) *available at* www.yourdictionary.com/tax-base (Last visited on February 15, 2018).

9)	Do you agree that when there are creations of new wealth the tax base increases in the country? ²³					
10)	Do you agree that when persons with high income and assets move to an area the tax base of that area will go up? ²⁴					
11)	Do you agree that the tax base is also the reason that government revenues tend to increase during economic growth and shrink during recessions? ²⁵					

C) TAX RATE: In a tax system, the “tax rate” is the ratio (usually expressed as a percentage) at which a business or person is taxed.²⁶ It is a rate in term of percent at which tax is charged, for example V.A.T is charged as ad-valorem rate for which in Tanzania 18 percent is the tax rate. By “ad-valorem rate” we mean the rate which based on percent of the total value. In these regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that the direct taxes rates generate more revenue to the Tanzania government than indirect taxes rates?					
2)	Do you agree that the higher the taxes rates on indirect taxes (example VAT) the lower the government revenue?					
3)	Do you believe that there is significant influence/relationship between taxes rates and tax revenue collections/performance in Tanzania?					
4)	Do you believe that tax rate is the important factor that affecting tax revenue collections/performance in Tanzania?					
5)	Do you believe that the taxes rates imposed by T.R.A and Z.R.B are					

²³ The free dictionary, Tax base financial definition of tax base (2018) available at <https://financial-dictionary.thefreedictionary.com/tax+base> (Last visited on February 15, 2018).

²⁴ *Id.*

²⁵ *Id.*

²⁶ Investopedia, Tax Rate: Meaning of Tax Rate (2018) available at <https://www.investopedia.com/terms/t/taxrate.asp> (Last visited on January 18, 2018).

significant and standard? (Example VAT 18%).					
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D) TAX REGIME: The term “regime” means a system of government or a particular administration.²⁷ By “tax regime” we imply any legislation, regulation or administrative practice that provides a preferential effective rate of taxation for the sake of profits, example through reduction in the tax rate or otherwise.²⁸ In these regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agreed	(3) Undecided/N ot know	(2) Disagreed	(1) Strongly disagreed
1)	Do you agree that when tax administration is not well efficient, it affect tax revenue performance of the country?					
2)	Do you believe that tax regime have influence/relationship on tax revenue performance in Tanzania?					
3)	Do you agree that tax regime is the important factor that affecting tax revenue performance in Tanzania?					
4)	Do you trust that the tax regime of T.R.A have positive impacts to the tax system of Tanzania?					
5)	Do you agree that there are needs for tax reforms (for examples legal reforms, others taxes reforms, and others) to the tax regime of Tanzania?					
6)	Do you believe that the tax system of Tanzania is not efficient?					
7)	Do you believe that T.R.A tax regime consider the important parameters in its tax rate setup? Examples of parameters are tax regimes, taxes, tax					

²⁷ Reverse Dictionary-An English Dictionary, (2018), available at <http://dictionary.reverso.net/english-definition/tax+regime> (Last visited on January 18, 2018).

²⁸ Tax Regime, 2015 Proposed Treaty Rules Addressing Special Tax Regimes: Meaning of Tax Regime (2018) available at <https://www.treasury.gov/resource.../tax.../Treaty-Special-Tax-Regimes-5-20-2015.pdf> (Last visited on January 18, 2018).

	jurisdictions, tax statuses, and tax rates? ²⁹					
8)	To improve its tax regime, do you believe that T.R.A usually revise their tax rates periodically? ³⁰					

E) TAX INSTITUTIONS: In this sub-section, by “tax institutions” we mean Tanzania Revenue Authority and Zanzibar Revenue Board. In this regard, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agr eed	(3) Undecided/N ot know	(2) Disagre ed	(1) Strongly disagreed
1)	Do you agree that T.R.A and Z.R.B have significance influence/impact on tax revenue collections/performance in Tanzania?					
2)	Do you trust T.R.A and Z.R.B are important tax institutions for tax revenue performance/collections in Tanzania?					
3)	Do you believe that T.R.A and Z.R.B have positive impacts to the tax system of Tanzania?					
4)	Do you agree that T.R.A and Z.R.B are not efficient tax institutions compared to other tax institutions on Earth?					
5)	Do you agree that T.R.A and Z.R.B meet their taxpayer’s satisfactions?					
6)	To ensure efficiency, do you believe that there are needs for T.R.A and Z.R.B to be improved in terms of (for examples customer cares, organizational structures, electronic capabilities, and others)?					
7)	Apart from T.R.A and Z.R.B do you agree that there are other institutions (examples T.I.C, and others) that affecting tax system/collections of Tanzania (examples via tax holidays, exemptions, different criteria and others)?					

²⁹ Tax regime, Define Tax Regime- Setting Up Tax Regimes - Oracle Help Center (2018) available at https://docs.oracle.com/cd/E18727_01/doc.121/e13631/T439959T439962.htm (Last visited on February 15,, 2018).

³⁰ *Id.*

8)	Do you agree that T.R.A and Z.R.B operations are well efficient?					
9)	Do you agree that the cooperation between T.R.A and Z.R.B are good in their operations?					
10)	Do you think T.R.A and Z.R.B are good institutions in term of efficiency in tax collections?					

F) TAX COMPLIANCE: By “tax compliance” we mean making tax payments, producing and submitting information to the tax authorities T.R.A and Z.R.B on time and in the required formats.³¹ On other hand, “tax compliance” imply a degree to which a taxpayer complies (or fails to comply) with the tax rules of his country, for instance by declaring income, filing a return, and paying the tax due in a timely manner.³² In this regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagree
1)	Do you believe that tax compliance have significant influence/relationship on tax revenue collections/performance in Tanzania?					
2)	Do you agree that tax compliance is the important factor that affecting tax revenue collections/performance in Tanzania?					
3)	Do you agree that tax compliance have positive impacts to the tax system of Tanzania?					
4)	Do submission of taxpayer’s returns and payment done on time in Tanzania?					
5)	Do taxpayer’s records in Tanzania are filled in time?					
6)	Do taxpayers are honest?					
7)	Do you agree that taxpayers try to hides potential information during tax assessment?					
8)	Do you agree that there is a need for T.R.A to have good interval of time					

³¹ Tax compliance - ACT Wiki, Meaning of Tax Compliance (2018) *available at* https://wiki.treasurers.org/wiki/Tax_compliance (Last visited on January 19, 2018).

³² Tax compliance: What is Tax compliance? Taxes Glossary, Meaning of Tax Compliance (2018) *available at* www.moneycontrol.com › Taxes (Last visited on January 19, 2018).

	between audit schedule and tax assessment time?					
9)	Do you believe that the tax principles and guidelines followed by T.R.A are well efficient and that they do not need any changes?					
10)	Do you agree that the tax principles and guidelines followed by T.R.A are legally based compliances?					
11)	Do you believe that the taxpayer's satisfactions about T.R.A compliances in its tax principles and guidelines are surely right and that they meet customer's needs?					
12)	Do you agree that taxpayers have been paying their tax obligations correctly and in time? ³³					
13)	Do you agree that there are no problems in complying taxpayers tax obligations? ³⁴					
14)	Do you believe that taxpayers are fully satisfied with all tax requirements imposed by T.R.A? ³⁵					
15)	Do you believe that taxpayers are honestly declaring their earnings in their tax returns? ³⁶					
16)	Do you agree that there is a need to make changes from manual to electronic capabilities of preparing, filing or paying taxes? ³⁷					
17)	Do you agree that the tax self-assessment reported to T.R.A by taxpayers accepted by them 100%?					
18)	Do you believe that the self-tax assessment system available in					

³³ Abella, Jennelyn. "TAX COMPLIANCE SURVEY QUESTIONNAIRE (1).docx": QUESTIONNAIRE. <https://www.scribd.com/document/325703485/TAX-COMPLIANCE-SURVEY-QUESTIONNAIRE-1-docx>, Students of College of Accounting Education of University of Mindanao, United State (Last visited on January 20, 2018).

³⁴ *Id.*

³⁵ *Id.*

³⁶ *Id.*

³⁷ World Bank Group-Doing Business 2017. "Paying Taxes Questionnaire-Albania" QUESTIONNAIRE. *available at* <http://www.doingbusiness.org/~media/WBG/DoingBusiness/Documents/Methodology/Survey-Instruments/DB17/DB17-PT-questionnaire-en.pdf?la=en>, Washington, D.C. (Last visited on January 18, 2018).

	Tanzania stimulates voluntary tax compliance?					
19)	Do you think that this self-tax assessment system in Tanzania is accepted by 100?					

G) PERCEPTION ON POLITICAL SITUATION AND ITS IMPACTS ON TAX REVENUE PERFORMANCE IN TANZANIA:

To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

Questions:		Measuring criteria				
S/N		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Unsure	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that Tanzania's political situation is one of the obstacles against tax revenue collections?					
2)	Do you believe that Tanzania's political situation does not have any significant impacts on tax revenue performance?					
3)	Do you agree that Tanzania's political situation is important factor that affecting tax revenue performance?					
4)	Do you accept that the Tanzania's political situation have negative impacts to the tax system of the country?					
5)	Do you believe that there are some influences by large or medium or small taxpayers against tax revenue system in Tanzania?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
6)	How sure are you about your answers for the section E?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION F: THE IMPACTS/INFLUENCE OF CORRUPTION ON TAX REVENUE PERFORMANCE IN TANZANIA.

In this context the term “corruption” implies all kinds of corruption/bribery examples money, sex corruption, time corruption, services corruption, and so on. In these regards to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/ N		Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Unsure	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that corruption is the major obstacle to get services in Tanzania?					
2)	Do you believe that corruption have significant influence/relationship on tax revenue collections/performance in Tanzania?					
3)	Do you agree that corruption is the major factor that affecting tax revenue collections/performance in Tanzania?					
4)	Do you agree that corruption has negative impacts to the tax system in Tanzania?					
5)	Under the provisions of Tanzania’s Constitution and laws, do you agree that they assure openness, (equity and equality) and efficiency in offering government services? ³⁸					
6)	Do you agree that there is a need for T.R.A to offer incentives in tax system for protecting public servants and private citizens who, in good faith, reports act of corruption? ³⁹					
7)	Under the provisions of Tanzania’s Constitution and laws, do you agree that the mechanisms and measures for preventing, deterring and punishing tax corrupted/bribery victims are most effective? ⁴⁰					

³⁸ Department of Legal Cooperation and Information, Secretariat for Legal Affairs, General Secretariat. “QUESTIONNAIRE ON RATIFICATION AND IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION”: QUESTIONNAIRE. *available at* www.oas.org/juridico/english/corruption_quest.ver3.eng.doc, 7 March 2000, PERMANENT COUNCIL OF THE ORGANIZATION OF AMERICAN STATES COMMITTEE ON JURIDICAL AND POLITICAL AFFAIRS, U.S.A. (Last visited on January 20, 2018).

³⁹ *Id.*, at 6.

⁴⁰ *Id.*

8)	Do you agree that there is a need to encourage participation by civil society and N.G.O.s in efforts to prevent corruption in Tanzania? ⁴¹					
9)	Do you agree that currently there are needs for mechanisms and measures in place that will focus on the study from schools of further preventive measures to prevent corruption in tax and other institutions under Tanzania's National Laws? ⁴²					
10)	Do you think T.R.A and Z.R.B takes corruption?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
11)	How sure are you about your answers for the section F?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION G:

- a) There are numbers of factors/determinants that affecting tax revenue collections/performance in Tanzania. Consider the following factors/determinants to what extent they are important or not important in affecting tax revenue collections/performance in Tanzania? Please tick in the appropriate box:

Factors/determinants:		Measuring Criteria				
S/N		Very Important Factor/Determinant	Important Factor/Determinant	Somehow Important Factor/Determinant	Not Important Factor/Determinant	Not very Important Factor/Determinant
1)	Change in oil price ⁴³ (examples petrol, diesel, and others).					
2)	Change in exchange rates. ⁴⁴					
3)	G.D.P Per Capita. ⁴⁵					

⁴¹ *Id.*, at 8.

⁴² *Id.*

⁴³ O.E. Aloo, The Determinants of Tax Revenue in Kenya, iv (Masters in Business Administration, University of Nairobi, December 2012) [unpublished]. *available at* http://erepository.uonbi.ac.ke/bitstream/handle/11295/8041/Omolo_The%20Determinants%20of%20Tax%20Revenue%20in%20Kenya.pdf?sequence=1 (Last visited on January 21, 2018).

⁴⁴ *Id.*

⁴⁵ *Id.*

4)	Change in tax rates. ⁴⁶					
5)	Share of industrial sector. ⁴⁷					
6)	Civil liberties. ⁴⁸					
7)	Share of agriculture in G.D.P. ⁴⁹					
8)	Share of F.D.I. ⁵⁰					
9)	Economic policies.					
10)	Corruption/Bribery					
11)	Tax institutions T.R.A and Z.R.B.					
12)	Inflation rate.					
13)	Tax compliance.					
14)	Political stability /situations.					
15)	Tax regime/system.					
16)	Domestic Investment D.I.					
17)	Tax base.					
18)	Foreign aids, loans (share of debt) and grants.					
19)	Foreign trade openness (share of import and export).					
20)	Economic and political stability.					
21)	Share of capital gains, income and profit.					
22)	Oil and mining sector.					
23)	Rise in Income.					
24)	Rents.					
25)	Institutional and Demographic Factors.					
26)	Coffee and tea booms.					
27)	Informal sector and underground economic activities.					
28)	Volume of international trade.					

⁴⁶ *Id.*

⁴⁷ G.Á. Castro and D.B. Ramírez Camarillo, *Determinants of tax revenue in OECD countries over the period 2001–2011 Determinantes* 59 (3) SCIENCE DIRECT 35-59, October–December (2014), available at <https://www.sciencedirect.com/science/article/pii/S0186104214712653> (Last visited on January 21, 2018).

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

29)	Favourable weather T.M.G.					
30)	Budget Rationalization.					
31)	Urbanization Rate (increase in urban population).					
32)	Monetization Rate of the Economy.					
33)	Foreign Debt Stock and foreign debt.					
34)	Tertiary/Service Sector in G.D.P.					
35)	Secondary Sector (example manufacturing).					
36)	Level of Literacy Rates.					
37)	Level of Tax Evasion and Avoidance.					
38)	Income Inequality.					
39)	Tax Exemptions.					
40)	Government Stability.					
41)	Laws and Order.					
42)	Provision of public services by government.					
43)	Oil and mining sector.					
44)	All of the above.					
45)	None of the above					
46)	Others (Please specify...					

b) Apart from T.R.A and Z.R.B, from the following please tick the others appropriate institutions that might influence tax revenue collections/performance in Tanzania.

S/N	Institutions:	
1)	Ministry of Finance and Planning, Tanzania.	
2)	Tanzania National Bureau of Statistics N.B.S.	
3)	President's Office, Planning Commission in Tanzania.	
4)	Bank of Tanzania B.O.T.	
5)	Ministry of Regional Administration and Local Government TAMISEMI.	
6)	Tanzania Investment Centre T.I.C.	
7)	Prevention and Combating of Corruption Bureau TAKUKURU.	
8)	Tanzania Airports Authority T.A.A.	
9)	Tanzania Ports Authority T.P.A.	
10)	Parliament of Tanzania.	
11)	Tanzania Police Force.	

12)	All of the above.	
13)	None of the above.	
14)	Others (Please specify...	

c) From the following fiscal policies/mix of fiscal policies, please tick the proper policies do Tanzania can undertake in case of budget deficit. By “budget deficit” in this context we mean an indicator of financial health in which government expenditures exceed government revenue.⁵¹

S/N	Policies:	
1)	Depend more on tax revenue/receipts from importation of goods and services rather than export taxes.	
2)	Depend more on tax revenue/receipts from exportation of goods and services rather than import taxes.	
3)	Undervaluation of the real effective exchange rate by expansionary monetary/financial policy.	
4)	Overvaluation of the real effective exchange rate by contractionary financial/monetary policy.	
5)	Increasing government expenditures while lowering taxes which means (Expansionary fiscal policy).	
6)	Decreasing government expenditures while increasing taxes (Contractionary fiscal policy).	
7)	Increasing more money to the general public which means (Expansionary monetary policy).	
8)	Decreasing the level of money from the general public which means (Contractionary monetary policy).	
9)	All of the above.	
10)	None of the above	
11)	Others (Please specify...	

d) For years the tax revenue system of Tanzania has been facing with some challenges. From the following, please tick some challenges that have been facing the tax revenue system in Tanzania.

S/N	Challenges:	
1)	Corruption.	
2)	Weak human resources.	
3)	Lower salaries for tax officers/administrators.	
4)	Lack of accountability and transparency in tax administration.	
5)	Low power vested to tax administrators compared to others influencing institutions.	

⁵¹ Investopedia, *Budget Deficit: Budget Deficit Definition (2018) available at <https://www.investopedia.com/terms/b/budget-deficit.asp>* (Last visited on January 22, 2018).

6)	Complicated Tax Laws.	
7)	Weak Legal and Judicial Systems.	
8)	Nepotisms and favouralism between taxpayers and the tax officials.	
9)	Underground Economy of the Informal Activities.	
10)	Inequality in income distribution.	
11)	Higher taxes on goods and services (indirect taxation).	
12)	Distributions of power between Union and Non-union taxes.	
13)	Unfavourable economic policy environment.	
14)	Low value of our currency i.e. Tanzanian Shilling.	
15)	Wide fluctuations in tax ratios over a short period of time.	
16)	Quality of social/public goods and services provided by government.	
17)	Inadequate standard and implementation of tax researches findings.	
18)	Lack of efficiency and effectiveness.	
19)	Low standard of audit plans and procedures for tax collections.	
20)	Weak enforcement.	
21)	Solid political will and interest.	
22)	All of the above.	
23)	None of the above.	
24)	Others (Please specify...	

e) Numbers of measures, strategies or policies can be taken to overcome the above challenges facing the tax revenue system of Tanzania. From the following, please tick the appropriate measures, strategies or policies that can help to overcome the challenges facing the tax revenue system in Tanzania.

S/N	To Overcome the Challenges:	
1)	Declining in corruption.	
2)	Rising human resources.	
3)	Reasonable salaries for tax officers/administrators.	
4)	Surplus of accountability and transparency in tax administration.	
5)	High power vested to tax administrators compared to others influencing institutions.	
6)	Reasonable Tax Laws.	
7)	Strong Legal and Judicial Systems.	
8)	Overcoming nepotisms and favouralism between taxpayers and the tax officials.	
9)	Fully registrations of underground economy of the informal activities.	
10)	Higher taxation from income, capital gains and profits (direct taxation).	
11)	Reconciliations of power between Union and Non-union taxes.	
12)	Good economic policy environment.	
13)	Increasing the value of our currency i.e. Tanzanian Shilling.	
14)	Consistency in tax ratios over a particular period of time.	
15)	Rising of the quality of public goods and services provided by government.	
16)	Commitment for tax researches and its findings implementations'.	
17)	Improving and developing audit plans and procedures for tax collections.	
18)	Good enforcement.	
19)	Health democracy and political will.	

20)	All of the above	
21)	None of the above	
22)	Others (Please specify...	

f) There are numbers of reforms do Tanzania tax revenue system need to be undertaken. From the following, please tick the appropriate reforms to be made so as to stimulate the tax revenue collections/performance in Tanzania.

S/N	Reforms:	
1)	Structural reforms.	
2)	Broadening the tax base, by enhancing the external competitiveness.	
3)	Improving economic efficiency.	
4)	Resources allocation.	
5)	Expanding the productive capacity of the economy.	
6)	Legal reforms.	
7)	Civil services reforms.	
8)	Retail and producer price decontrol.	
9)	Tax reforms such as reforms of direct taxes, indirect taxes, custom duties, (VAT), and so on.	
10)	Public enterprise restructuring and privatization.	
11)	Exchange and trade liberalization.	
12)	Financial sector reforms.	
13)	All of the above.	
14)	None of the above.	
15)	Others (Please specify...	

g) From the following, what are your general suggestions and conclusion about tax revenue system in Tanzania? Please tick the appropriate answer:

S/N	General Suggestions and Conclusion:	
1)	Favourable policy for utilizing more direct taxes rather than indirect taxes.	
2)	Conducive economic policy environment and lessening corruption matter.	
3)	Ever increasing efforts and education of voluntary tax compliance and self-assessment.	
4)	Reorganizing tax administration with functional lines.	
5)	Developing audit plans and procedures.	
6)	Improving procedures for tax collections.	
7)	Emphasize on government expenditures towards the planned priorities.	
8)	Developing and improving human resource development.	
9)	Reducing external aids, loans and grants by mobilizing domestic tax revenue.	
10)	Reasonable political will and strong leadership style of management.	
11)	Need for tax reforms and tax mobilizations in the economy.	
12)	Presence of good institutional framework and quality.	
13)	Appropriately allocation and utilization of our inherently resources such as natural, human, physical and financial resources.	

14)	All of the above.	
15)	None of the above	
16)	Others (Please specify....	

h) From the following, please tick the appropriate answers by indicating the best recommended policies to be undertaken so as to raise tax revenue performance in Tanzania.

S/N	Recommendations:	
1)	A need to increase foreign aid to Tanzania.	
2)	Better allocations and utilization of our domestic resources.	
3)	Investment and development of human resources.	
4)	Increasing direct tax rates.	
5)	Reducing tax breaks.	
6)	Expanding the tax base.	
7)	Improving enforcement.	
8)	Levying new taxes.	
9)	Policies that can indirectly increase revenue by increase economic activities, income and wealth.	
10)	All of the above.	
11)	None of the above	
12)	Others (Please specify...	

S/N	Questions:	Measuring criteria				
		Very sure	Sure	Somewhat sure	Unsure	Very unsure
12)	How sure are you about your answers for the section G?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

Thank You Very Much for Your Good Co-Operation.

ANNEXURE III

Ph.D. Thesis Questionnaire:

Questionnaire to the staffs/stakeholders of Zanzibar Revenue Board; Zanzibar National Chamber of Commerce, Industry and Agriculture; Ministry of Finance and Planning Zanzibar; Zanzibar Petroleum Limited; United Petroleum Limited; Zanzibar Investment Promotion Authority; Zanzibar Association of Tourism Investors; and Zanzibar Commission for Tourism.

COVER LETTER:

Name: Mr. Hussein Mussa Nassor.

University: National Law School of India University N.L.S.I.U - Bangalore, India.

Address: Lives at Mwera, West District, Urban West Region, Zanzibar, Tanzania. Emails: nassor.hussein1986@gmail.com, hussein@nls.ac.in, nassor.hussein@hotmail.com, nassor.hussein@yahoo.com. Phones: +255 772 572 696, +255 622 136 744, +91 888 494 5060.⁵²

**QUESTIONNAIRE FOR AN IDENTIFYING, INVESTIGATE AND ANALYZING THE MAJOR
AND POTENTIAL (DETERMINANTS/FACTORS INFLUENCING) TAX REVENUE
PERFORMANCE IN TANZANIA.**

Dear Sir/Madam,

This research is part of my requirement to the award of Doctor of Philosophy PhD (Interdisciplinary) at above University. Its major objective is to identify, investigate and analysing the major and potential determinants of tax revenue performance in Tanzania. The term determinants in this thesis mean the factors/things that might influence tax revenue performance/collections in Tanzania. The research is pursued to achieve the following specific objectives: (1) to investigate whether tax rate is the potential determinant of tax revenue in Tanzania, (2) to examine whether ratio of trade to G.D.P is the major determinant of tax revenue in Tanzania, (3) to analyse whether population affect performance of tax revenue in Tanzania, (4) to test whether tax base impact performance of tax revenue in Tanzania, (5) to identify and analyse whether other control variables are potential determinants of tax revenue performance in Tanzania. You and your organization are the representative sample for the success of the research. Your opinions and attitudes are critical to the success of our research. I sincerely

⁵² Working on Department of Economic Management D.E.M, Research Unit, Zanzibar Planning Commission Z.P.C, Vuga - Zanzibar.

recognize and appreciate the value of your efforts and time to answer this questionnaire. Individual responses are anonymous and all data will be held in confidence. Please take some minutes to complete this questionnaire.

SECTION A: SOCIAL-DEMOGRAPHIC VARIABLES (PERSONAL DETAILS/INFORMATION):

Please put a tick (√) to what you consider as right answer:

1)

Male	Female
------	--------

 Gender:

2) Age:

20-30 yrs.	31-40 yrs.	41-50 yrs.	51-65 yrs.
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7) What is your highest level of formal education status?

O-Level	A-Level	Diploma	Bachelor	Postgraduate	Master	PhD
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8) Your position in this institution:

Stati stici an	Eco nom ist	Acc ount ant	Tax officer/ inspec tor	La wy er	Pla nn er	Res earc her	Admi nistra tor	En gin eer	Others (Please specify).....
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9) Area of specialization or major field of study (Please specify):

Tax Manag ement	Econ omic s	Business Management Studies (Accounting, Finance Commerce, Marketing, etc.)	Human Resource Manageme nt	Enginee ring	IT	Lawy er	Others ((Please specify).....
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10) Working experience:

1-5yrs	6-10yrs	11-15yrs	16-20yrs	21-25yrs	26-30yrs	> 31
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SECTION B: THE INFLUENCE/EFFECTS OF INFLATION RATE TOWARDS TAX REVENUE COLLECTIONS/PERFORMANCE IN ZANZIBAR.

“Inflation” is the continuous increases in the general prices of all goods and services.⁵³ By “general prices” we mean the prices of all commodities and services that societies normally purchase.⁵⁴

⁵³ Inflation, *available at* <http://www.investopedia.com/university/inflation/inflation1.asp> (Last visited on February 28, 2017).

⁵⁴ Cavallo, Alberto, Sloan School of Management, MIT, Cruces, Guillermo CEDLAS-UNLP, CONICET & IZA and Perez-Truglia, Ricardo Microsoft Research. “Inflation Expectations, Learning and Supermarket Prices Evidence from Field Experiments”. QUESTIONNAIRE. *available at* <http://www.mit.edu/~afc/papers/Cavallo-Inflation-Expectations-Questionnaire.pdf> (Last visited on January 14, 2018).

“Inflation rate” is the rate at which prices increase over time, resulting in a fall in the purchasing power of our money i.e. Tanzanian Shillings.⁵⁵ Which of the following is the appropriate answer? Please tick in the appropriate box:

S/N	Questions:	Measuring Criteria			
		Went up	Stayed the same	Went down	Not known
1)	During past 12 months, what is your comment about prices in Zanzibar?				

S/N	Questions:	Measuring Criteria				
		Major problem	A problem	In between /Average	Not a problem	Not a Major problem
2)	What is the reality about inflation in Zanzibar?					

S/N	Questions:	Measuring Criteria				
		Most important	Important	In between /Average	Not important	Not Most important
3)	Is inflation rate the important factor affecting tax revenue collections in Zanzibar?					

⁵⁵ [Inflation rate, available at https://www.bing.com/search?q=what+is+inflation+rate&q=AS&pg=what+is+inflation+rate&sc=8-22&cvid=0A5288B30F624F08AE44AB1DEB459E17&FORM=QBRE&sp=1](https://www.bing.com/search?q=what+is+inflation+rate&q=AS&pg=what+is+inflation+rate&sc=8-22&cvid=0A5288B30F624F08AE44AB1DEB459E17&FORM=QBRE&sp=1) (Last visited on January 13, 2018).

Weight	Measuring criteria	Interpretations
(5)	Strongly agreed	This means that you fully agree with the statement
(4)	Agreed	This means that you agree with the statement
(3)	Undecided/Unsure	This means that you are not sure about the statement
(2)	Disagreed	This means that you disagree with the statement
(1)	Strongly disagreed	This means that you fully disagree with the statement

(Source:⁵⁶

S/N	Questions:	Measuring Criteria				
		(5) Strongly Agreed	(4) Agreed	(3) Not known	(2) Disagreed	(1) Strongly Disagreed
4)	Do you agree that inflation is the major problem in Zanzibar?					

S/N	Questions:	Measuring Criteria				
		Strongly influence	Influence	In between/Av erage	No influen ce	Not Strongly influence
5)	Do you think that there is influence/relationship between inflation rate and tax revenue in Zanzibar?					

S/N	Questions:	Measuring Criteria				
		Most Increasing	Increasing	Remain the same	Decreasing	Most Decreasing
6)	What is your expectation about inflation in Zanzibar in the next 12 months?					

S/N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agreed	(3) Undecided/N ot know	(2) Disagreed	(1) Strongly disagreed

⁵⁶ Abella, Jennelyn. "TAX COMPLIANCE SURVEY QUESTIONNAIRE (1).docx": QUESTIONNAIRE. available at <https://www.scribd.com/document/325703485/TAX-COMPLIANCE-SURVEY-QUESTIONNAIRE-1-docx>, Students of College of Accounting Education of University of Mindanao, United State (Last visited on January 20, 2018).

7)	Do you agree that avoiding high inflation is an important priority in Zanzibar, as important in preventing of both drug abuse and deterioration in the quality of our schools?					

Source:⁵⁷

S/N	Questions:	Measuring Criteria				
		(5) Strongly Agreed	(4) Agre ed	(3) Do not know	(2) Disagreed	(1) Strongly Disagree
8)	Do you agree that “keeping inflation low is so high a priority in Zanzibar in such a way that to have a national policy that cause inflation to double is not acceptable even if that policy were sure to double the real growth rate of our economy”?					

Source:⁵⁸

9) Which institution/s among the following can best solve/prevent inflation problem in Zanzibar? Please tick appropriate answer/s:

S/N	Institutions:	
1)	Ministry of Finance and Planning, Zanzibar.	
2)	Zanzibar Revenue Board Z.R.B.	
3)	Office of Chief Government Statistician O.C.G.S.	
4)	Bank of Tanzania B.O.T.	
5)	Zanzibar Municipal Council.	
7)	None of the above	
6)	Others (Please specify...)	

(Format source: Ostriker JP, Kuh CV, editors.).⁵⁹

10) For your opinions why inflation is reported so regularly in the news? Please tick the appropriate answer:

⁵⁷ Inflation available at <http://randycragun.com/courses/Inflation%20questionnaire.pdf> (page 1). (Last visited on January 14, 2018).

⁵⁸ *Id*, at 2.

⁵⁹ Ostriker JP, Kuh CV, editors. “National Research Council US Committee to Examine the Methodology for the Assessment of Research-Doctorate Programs”. QUESTIONNAIRE. available at <https://www.ncbi.nlm.nih.gov/books/NBK43481/> Ostriker JP, Kuh CV, editors. (Last visited on January 14, 2018).

S/N	Optional Answers:	
1)	Generally, the almost citizens are affected by inflation in Zanzibar.	
2)	The reporters are highly insisted by economists that, the news of monthly inflation numbers is very important.	
3)	The citizens are regularly interested in inflation news. Hence, reporters cover inflation to boost the number of readers or viewers.	
4)	The government force the news of inflation to reporters.	
5)	Neither of the above or no opinions.	

Source: ⁶⁰

S/N	Questions:	Measuring criteria				
		Very sure	Sure	Somewhat sure	Unsure	Very unsure
11)	How sure are you about your answers to the previous questions?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION C: PER CAPITA GROSS DOMESTIC PRODUCT AND THE TAX REVENUE COLLECTIONS IN ZANZIBAR.

By "G.D.P" we mean "*Gross Domestic Product GDP is measured as the value of goods and services produced by resident producers during an accounting period*".⁶¹ It is normally measured and reported on annual basis. It is the big measurement of a country's overall economic activities (e.g. production, services, consumption, investment, import and export, etc.). While "Per Capita G.D.P" means the amount of money each individual citizen gain/earn from the national income, usually on annual basis. To what extent do you agree/disagree with the following statement? Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Not known	(2) Disagre ed	(1) Strongly disagreed
1)	Do you believe that G.D.P is the best measure of the wealth of the nation?					
2)	Do you agree that the higher the Per Capita G.D.P the higher the					

⁶⁰ *Id*, at 3.

⁶¹ Tanzania National Bureau of Statistics: Ministry of Finance and Planning, ***Highlights for the Third Quarter (July – September) Gross Domestic Product, 2016, (2016)***, available at http://www.nbs.go.tz/nbs/takwimu/na/HIGHLIGHTS_FOR_THE_THIRD_QUARTER_GDP_2016.pdf (Last visited on February 27, 2017).

	tax collections/performance in the country?					
3)	Do you agree that G.D.P Per Capita is important major factor that affecting tax revenue collection in Zanzibar?					
4)	Do you agree that there is influence/relationship between G.D.P Per Capita and tax revenue collections in Zanzibar?					

S/N	Questions:	Measuring criteria				
		Very sure	Sure	Somewhat sure	Unsure	Very unsure
5)	How sure are you about your answers for the section C?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION D: THE INFLUENCE OF GOVERNMENT POLICIES ON TAX REVENUE COLLECTIONS/TAX BASE IN ZANZIBAR.

By “government policies” we mean any course of action or plan of government that intended to influence and determine decisions, actions or any other matter:⁶² E.g. Zanzibar education policy, tax policy, macro-economic policy, etc. By “macro-economic policy” we mean any course of action that intended to change the whole economy of the nation. E.g. in order to raise the economy, the government may use its macro-economic policy instrument of imposing low taxes and increasing its spending to its expenditures. On the other hand, in order to stabilize the economy, the government may use its macro-economic policy instrument of imposing high taxes while decreasing its daily and development expenditures. To what extent you agree or disagree with the following statement? Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agreed	(3) Undecided/N ot know	(2) Disagreed	(1) Strongly disagreed
1)	Do you agree that the above macro-economic policy instruments affect performance of tax collections/base in Zanzibar?					

⁶² Government policies *available at* <https://www.thefreedictionary.com/Government+policies>
Government policies - definition of Government policies (Last visited on January 15, 2018).

2)	Do you agree that they have positive impacts to the tax system in Zanzibar?					
3)	Do you agree that when a government's total expenditures exceed its revenue (Fiscal deficit); the development of Zanzibar will shrink/go down?					
4)	If the government is heavily relying on foreign aids, loans and grants for her recurrent and development expenditures, do you agree that it will lead to the higher government expenditures and lower government revenue (fiscal imbalances) in Zanzibar?					
5)	Do you agree that if both the government of Tanzania and that of Zanzibar will invest in physical capital, human resources and institutional infrastructures there will be a growth in both private sector and sustainable economic development?					
6)	Do you agree that the government of Zanzibar collects most of its revenue from indirect taxes (excludes other charges e.g. fine, fees, etc.) compared to direct taxes?					
7)	So far Zanzibar is a poor country, do you agree with statement that, the expenditures of Zanzibar depends mostly from foreign loans, aids and grants (external factors) rather than domestic taxes (internal factors)?					
8)	Do you believe that if the government of Zanzibar will highly invent/discover/create the new reliable sources of domestic revenue, the tax revenue collections/performance in Zanzibar will steadily increase?					
9)	Do you agree that if the government of Zanzibar will enhance/improve its domestic revenue rather than foreign loans,					

	aids and grants will help attaining good policy objectives in the isles?					
10)	Do you agree that the Zanzibar's revenue collected from importation of goods & services (e.g. cars, etc.) is higher than that revenue collected by exporting goods & services (e.g. cloves, seaweeds, etc.)?					
11)	Do you agree that the tax system of Zanzibar is not efficient compared to others countries' tax system?					
12)	Do you agree that the budget deficit/gap of Zanzibar depend on foreign donors and other development partners for the government to finance public services (e.g. health, education, infrastructures, etc.)?					
13)	Do you believe that the Zanzibar's expenditures exceed domestic government revenue?					
14)	Do you agree that Zanzibar is unwilling to use its maximum available capacity to fund/finance its own public expenditures?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
15)	How sure are you about your answers for the section D?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION E: THE INFLUENCE BETWEEN OTHER CONTROL VARIABLES AND THE TAX REVENUE PERFORMANCE IN ZANZIBAR.

By “control variables” we mean those variables that strongly influence experimental results and they are held constant during the experiment in order to test the relative relationship between dependent and independent variables.⁶³ In our case here, they influence the tax revenue collections in Zanzibar. For example, Foreign Direct Investment, Direct Investment, etc.

⁶³ Wikipedia, Control variable: Meaning of control variable in research (2018) *available at* https://en.wikipedia.org/wiki/Control_variable (Last visited on January 16, 2018).

A) F.D.I & D.I:

By “F.D.I” we mean an investment made by an investor from one country in business interests in another country, for the purpose of either starting, creating or buying business assets/operations in the other country.⁶⁴ By “D.I” we mean domestic investments made by local citizens within the country. Examples, investments made by Bakhresa, Turkey, etc. within Zanzibar. To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that F.D.I is so sensitive (important) towards tax revenue collections of Zanzibar? ⁶⁵					
2)	Do you agree that there are too much F.D.I in Zanzibar? ⁶⁶					
3)	Do you agree that F.D.I works in Zanzibar? ⁶⁷					
4)	Do you believe that F.D.I contributes towards the tax revenue collections of Zanzibar?					
5)	Do you agree that there is significant influence/relationship between F.D.I and tax revenue collections/base in Zanzibar?					
6)	Do you agree that F.D.I is the important major factor that influence/enhance tax revenue collections/base in Zanzibar?					
7)	Do you agree that D.I is so sensitive (important) towards tax revenue collections in Zanzibar?					
8)	Do you agree that there are some D.I in Zanzibar?					
9)	Do you agree that (D.I) works in Zanzibar?					

⁶⁴ Investopedia, Foreign Direct Investment: Meaning of F.D.I in Economics (2018) available at <https://www.investopedia.com/terms/f/fdi.asp> (Last visited on January 16, 2018).

⁶⁵ Snelder, Julian. “Foreign direct investment: Ten simple questions”-Global Economy Australian trade, investment & economy Geo-economics. QUESTIONNAIRE. available at <https://www.lowyinstitute.org/the-interpreter/foreign-direct-investment-ten-simple-questions> 12 June 2014, Australia (Last visited on January 17, 2018).

⁶⁶ *Id.*

⁶⁷ *Id.*

10)	Do you believe that F.D.I contributes towards the tax revenue collections of Zanzibar?					
11)	Do you agree that there is significant influence/relationship between D.I and tax revenue collections/base in Zanzibar.					
12)	Do you agree that D.I is the important (potential) factor that affect/enhance tax revenue collections/base in Zanzibar?					
13)	Do you agree that the revenue collected from foreign investors contribute to the total tax revenue collections in Zanzibar?					
14)	Do you agree that the revenue collected from F.D.I are reported to Z.R.B on time?					
15)	Do you agree that there are some institutions e.g. Zanzibar Investment Promotion Authority, Zanzibar Tourism Commission, etc. may influence tax collections/system of Z.R.B? For examples through exemptions, tax holidays etc.?					
16)	Do you agree that there are differences in terms of criteria between (Z.I.P.A, Zanzibar Tourism Commission, etc.) & Z.R.B when collecting revenue?					
17)	Do you agree that the above differences of criteria between (Z.I.P.A, Zanzibar Tourism Commission, etc.) and Z.R.B, they hinder/influencing tax collections of Z.R.B?					

A) TAX BASE: By “tax base” we mean the total value of financial streams or assets on which tax can be imposed by tax authorities e.g. T.R.A & Z.R.B. For instance, in case of income tax the tax base is that minimum amount of annual income that can be taxed (taxable income) after being determined by tax authorities.⁶⁸ In case of Value Added Tax the tax base is placed on a product when the buyer pays whenever the value is added at a stage

⁶⁸ Tax Base Definition from Financial Times Lexicon: Meaning of Tax Base (2018) *available at* [lexicon.ft.com/term? Term=tax-base](http://lexicon.ft.com/term?Term=tax-base) (Last visited on January 17, 2018).

of production and at the point of retail sale.⁶⁹ To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreed
1)	Do you believe that indirect taxes play a dominant role in Zanzibar's tax system and generate almost large amount of government revenue compared to direct taxes?					
2)	Do you agree that the taxes paid by citizens in Zanzibar impacts their social services (e.g. healthcare, education, etc.)? Do they have relationship? ⁷⁰					
3)	Apart from income tax, V.A.T, etc. do you agree that there is a need for Zanzibar government to create extra new reliable sources of tax base so as to generate more revenue?					
4)	Do you agree that the fight against tax evasion and avoidance is a priority for Z.R.B? ⁷¹					
5)	Do you agree that there is significant influence/relationship between tax base e.g. V.A.T and tax revenue performance in Zanzibar?					
6)	Do you agree that tax base V.A.T is important factor that affecting tax revenue collections/performance of Zanzibar?					
7)	Do you agree that if V.A.T base is lowered from 40 million Tanzanian Shilling of turnover to 20 million Tanzanian Shilling of turnover, tax					

⁶⁹ Investopedia, Value-Added Tax: Meaning of Tax Base of VAT (2018) available at <https://www.investopedia.com/terms/v/valueaddedtax.asp> (Last visited on January 17, 2018).

⁷⁰ Turbo Tax Blog Team. "TurboTax Answers Most Commonly Asked Tax Questions": QUESTIONNAIRE. available at <https://blog.turbotax.intuit.com/tax-planning-2/turbotax-answers-most-commonly-asked-tax-questions-13667/> March 5, 2013, (Last visited on January 18, 2018).

⁷¹ European Commission - Fact Sheet. "Questions and Answers on measures to increase tax transparency and tackle tax abuse": QUESTIONNAIRE. available at file:///C:/Users/Hussein/AppData/Local/Packages/Microsoft.MicrosoftEdge_8wekyb3d8bbwe/TempState/Downloads/MEMO-16-2406_EN.pdf, 5 July 2016, Strasbourg (Last visited on January 18, 2018).

	base will multiply and hence increase the performance of tax revenue in the country?					
8)	Do you agree that the area where its population is huge will have high tax base compared to the area having lower population? ⁷²					
9)	Do you agree that when there are creations of new wealth the tax base increases in the country? ⁷³					
10)	Do you agree that when persons with high income and assets move to an area the tax base of that area will go up? ⁷⁴					
11)	Do you agree that the tax base is also the reason that government revenues tend to increase during economic growth and shrink during recessions? ⁷⁵					

B) TAX RATE: In a tax system, the “tax rate” is the ratio (usually expressed as a percentage) at which a business or person is taxed.⁷⁶ It is a rate in term of percent at which tax is charged, for example V.A.T is charged as ad-valorem rate for which in Tanzania 18 percent is the tax rate. By “ad-valorem rate” we mean the rate which based on percent of the total value. In these regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that the direct taxes rates generate more revenue to the Zanzibar government than indirect taxes rates?					
2)	Do you agree that the higher the taxes rates on indirect taxes e.g.					

⁷² Your Dictionary, Tax base dictionary definition | tax base defined (2018) available at www.yourdictionary.com/tax-base (Last visited on February 15, 2018).

⁷³ The free dictionary, Tax base financial definition of tax base (2018) available at <https://financial-dictionary.thefreedictionary.com/tax+base> (Last visited on February 15, 2018).

⁷⁴ *Id.*

⁷⁵ *Id.*

⁷⁶ Investopedia, Tax Rate: Meaning of Tax Rate (2018) available at <https://www.investopedia.com/terms/t/taxrate.asp> (Last visited on January 18, 2018).

	VAT, the lower the government revenue?					
3)	Do you believe that there is significant influence/relationship between tax rates and tax revenue collections/performance in Zanzibar?					
4)	Do you believe that tax rate is the important factor that affecting tax revenue collections/performance in Zanzibar?					
5)	Do you believe that the tax rates imposed by T.R.A & Z.R.B are significant and standard? (E.g. VAT 18%).					

C) TAX REGIME: The term “regime” means a system of government or a particular administration.⁷⁷ By “tax regime” we imply any legislation, regulation or administrative practice that provides a preferential effective rate of taxation for the sake of profits, e.g. through reduction in the tax rate or otherwise.⁷⁸ In these regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that when tax administration is not well efficient, it affect tax revenue performance of the country?					
2)	Do you believe that there is influence/relationship between tax regime and the tax revenue performance in Zanzibar?					
3)	Do you agree that tax regime is the important factor that affecting tax revenue performance in Zanzibar?					
4)	Do you trust that the tax regime of Z.R.B have positive impacts to the tax system of Zanzibar?					

⁷⁷ Reverse Dictionary-An English Dictionary, (2018), available at <http://dictionary.reverso.net/english-definition/tax+regime> (Last visited on January 18, 2018).

⁷⁸ Tax Regime, 2015 Proposed Treaty Rules Addressing Special Tax Regimes: Meaning of Tax Regime (2018) available at <https://www.treasury.gov/resource.../tax.../Treaty-Special-Tax-Regimes-5-20-2015.pdf> (Last visited on January 18, 2018).

5)	Do you agree that there are needs for tax reforms (e.g. legal reforms, other's taxes reforms, etc.) to the tax regime of Zanzibar?					
6)	Do you believe that the tax system of Zanzibar is not efficient?					
7)	Do you believe that (Z.R.B) tax regime consider the important parameters in its tax rate setup? Examples of parameters are tax regimes, taxes, tax jurisdictions, tax statuses, and tax rates? ⁷⁹					
8)	To improve its tax regime, do you believe that (Z.R.B) usually revise their tax rates periodically? ⁸⁰					

D) TAX INSTITUTIONS: In this sub-section, by "tax institutions" we mean Tanzania Revenue Authority and Zanzibar Revenue Board. In this regard, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagree
1)	Do you agree that T.R.A & Z.R.B have significant influence/impact on tax revenue collections in Zanzibar?					
2)	Do you trust T.R.A & Z.R.B are important tax institutions for tax revenue performance/collections in Zanzibar?					
3)	Do you believe that T.R.A & Z.R.B have positive impacts to the tax system of Zanzibar?					
4)	Do you agree that T.R.A & Z.R.B are not efficient tax institutions compared to other tax institutions on Earth?					
5)	Do you agree that T.R.A & Z.R.B meet their taxpayer's satisfactions?					
6)	To ensure efficiency, do you believe that there are needs for T.R.A & Z.R.B to be improved in terms of (e.g. customer cares, organizational structures, electronic capabilities, etc.)?					

⁷⁹ Tax regime, Define Tax Regime- Setting Up Tax Regimes - Oracle Help Center (2018) available at https://docs.oracle.com/cd/E18727_01/doc.121/e13631/T439959T439962.htm (Last visited on February 15,, 2018).

⁸⁰ *Id.*

7)	Apart from T.R.A & Z.R.B do you agree that there are other institutions (E.g. Z.I.P.A, Zanzibar Tourism Commission, etc.) that affecting tax system/collections of Zanzibar (e.g. through tax holidays, exemptions, different criteria etc.)?					
8)	Do you agree that T.R.A & Z.R.B operations are well efficient?					
9)	Do you agree that the cooperation between T.R.A & Z.R.B are good in their operations?					
10)	Do you think T.R.A & Z.R.B are good institutions in term of efficiency in tax collections?					

E) TAX COMPLIANCE: By “tax compliance” we mean making tax payments, producing and submitting information to the tax authorities T.R.A & Z.R.B on time and in the required formats.⁸¹ On other hand, “tax compliance” imply a degree to which a taxpayer complies (or fails to comply) with the tax rules of his country, for instance by declaring income, filing a return, and paying the tax due in a timely manner.⁸² In this regards, to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/N ot know	(2) Disagr eed	(1) Strongly disagreee
1)	Do you believe that tax compliance have significant influence/relationship on tax revenue collections/performance in Zanzibar?					
2)	Do you agree that tax compliance is the important factor that affecting tax revenue collections/performance in Zanzibar?					
3)	Do you agree that tax compliance have positive impacts to the tax system of Zanzibar?					
4)	Do submission of tax payer’s returns and payment done on time in Zanzibar?					
5)	Do tax payer’s records in Zanzibar are filled in time?					
6)	Do tax payers are honest?					

⁸¹ Tax compliance - ACT Wiki, Meaning of Tax Compliance (2018) *available at* https://wiki.treasurers.org/wiki/Tax_compliance (Last visited on January 19, 2018).

⁸² Tax compliance: What is Tax compliance? Taxes Glossary, Meaning of Tax Compliance (2018) *available at* www.moneycontrol.com › Taxes (Last visited on January 19, 2018).

7)	Do you agree that tax payers try to hides potential information during tax assessment?					
8)	Do you agree that there is a need for Z.R.B to have good interval of time between audit schedule and tax assessment time?					
9)	Do you believe that the tax principles and guidelines followed by T.R.A & Z.R.B are well efficient and that they do not need any changes?					
10)	Do you agree that the tax principles and guidelines followed by T.R.A & Z.R.B are legally based compliances?					
11)	Do you believe that the taxpayer's satisfactions about T.R.A & Z.R.B compliances in its tax principles and guidelines are surely right and that they meet customer's needs?					
12)	Do you agree that taxpayers have been paying their tax obligations correctly and in time? ⁸³					
13)	Do you agree that there are no problems in complying tax payer's obligations? ⁸⁴					
14)	Do you believe that taxpayers are fully satisfied with all tax requirements imposed by Z.R.B? ⁸⁵					
15)	Do you believe that taxpayers are honestly declaring their earnings in their tax returns? ⁸⁶					
16)	Do you agree that there is a need to make changes from manual to electronic capabilities of preparing, filing or paying taxes? ⁸⁷					

⁸³ Abella, Jennelyn. "TAX COMPLIANCE SURVEY QUESTIONNAIRE (1).docx": QUESTIONNAIRE. <https://www.scribd.com/document/325703485/TAX-COMPLIANCE-SURVEY-QUESTIONNAIRE-1-docx>, Students of College of Accounting Education of University of Mindanao, United State (Last visited on January 20, 2018).

⁸⁴ *Id.*

⁸⁵ *Id.*

⁸⁶ *Id.*

⁸⁷ World Bank Group-Doing Business 2017. "Paying Taxes Questionnaire-Albania" QUESTIONNAIRE. [availableathttp://www.doingbusiness.org/~media/WBG/DoingBusiness/Documents/Methodology/Survey-Instruments/DB17/DB17-PT-questionnaire-en.pdf?la=en](http://www.doingbusiness.org/~media/WBG/DoingBusiness/Documents/Methodology/Survey-Instruments/DB17/DB17-PT-questionnaire-en.pdf?la=en), Washington, D.C. (Last visited on January 18, 2018).

17)	Do you agree that the tax self-assessment reported to Z.R.B by taxpayers accepted by them 100%?					
18)	Do you believe that the tax self-assessment system available in Zanzibar stimulates voluntary tax compliance?					
19)	Do you think that this tax self-assessment system in Zanzibar is accepted by 100?					

F) PERCEPTION ON POLITICAL SITUATION AND ITS IMPACTS ON TAX REVENUE PERFORMANCE IN ZANZIBAR:

To what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Unsure	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that Zanzibar's political situation is one of the obstacles against tax revenue collections?					
2)	Do you believe that Zanzibar's political situation does not have any significant impacts on tax revenue performance?					
3)	Do you agree that Zanzibar's political situation is an important factor that affecting tax revenue performance of the isles?					
4)	Do you accept that Zanzibar's political situation have negative impacts to the tax system?					
5)	Do you believe that there are some influences by large or medium or small taxpayers against tax revenue system in Zanzibar?					

S/ N	Questions:	Measuring criteria				
		Very sure	Sure	Somewhat sure	Unsure	Very unsure
6)	How sure are you about your answers for the section E?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION F: THE IMPACTS/INFLUENCE OF CORRUPTION ON TAX REVENUE PERFORMANCE IN ZANZIBAR.

In this context the term “corruption” implies all kinds of corruption/bribery e.g. money, sex corruption, time corruption, services corruption, etc. In these regards to what extent you agree or disagree with the following statement. Please tick the appropriate answer:

S/N	Questions:	Measuring Criteria				
		(5) Strongly agreed	(4) Agre ed	(3) Undecided/ Unsure	(2) Disagr eed	(1) Strongly disagreed
1)	Do you agree that corruption is the major obstacle to get services in Zanzibar?					
2)	Do you believe that corruption have significant influence/relationship on tax revenue collections/performance in Zanzibar?					
3)	Do you agree that corruption is the major factor that affecting tax revenue collections/performance in Zanzibar?					
4)	Do you agree that corruption has negative impacts to the tax system in Zanzibar?					
5)	Under the provisions of Zanzibar’s Constitution and laws, do you agree that they assure openness, (equity & equality) and efficiency in offering government services? ⁸⁸					
6)	Do you agree that there is a need for Z.R.B & T.R.A to offer incentives in tax system for protecting public servants and private citizens who, in good faith, reports act of corruption? ⁸⁹					

⁸⁸ Department of Legal Cooperation and Information, Secretariat for Legal Affairs, General Secretariat. “QUESTIONNAIRE ON RATIFICATION AND IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION”: QUESTIONNAIRE. *available at* www.oas.org/juridico/english/corruption_quest.ver3.eng.doc, 7 March 2000, PERMANENT COUNCIL OF THE ORGANIZATION OF AMERICAN STATES COMMITTEE ON JURIDICAL AND POLITICAL AFFAIRS, U.S.A. (Last visited on January 20, 2018).

⁸⁹ *Id*, at 6.

7)	Under the provisions of Zanzibar's Constitution and laws, do you agree that the mechanisms and measures for preventing, deterring and punishing tax corrupted/bribery victims are most effective? ⁹⁰					
8)	Do you agree that there is a need to encourage participation by civil society and N.G.O.s in efforts to prevent corruption in Zanzibar? ⁹¹					
9)	Do you agree that currently there are needs for mechanisms and measures in place that will focus on the study from schools of further preventive measures to prevent corruption in tax and other institutions under Zanzibar's National Laws? ⁹²					
10)	Do you think T.R.A & Z.R.B takes corruption?					

Questions:		Measuring criteria				
S/N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
11)	How sure are you about your answers for the section F?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

SECTION G:

- a) There are numbers of factors/determinants that affecting tax revenue collections/performance in Tanzania. Consider the following factors/determinants to what extent they are important or not important in affecting tax revenue collections/performance in Tanzania? Please tick in the appropriate box:

Factors/determinants:		Measuring Criteria				
S/N		Very Important Factor/Determinant	Important Factor/Determinant	Somehow Important Factor/Determinant	Not Important Factor/Determinant	Not very Important /Determinant

⁹⁰ *Id.*

⁹¹ *Id.*, at 8.

⁹² *Id.*

1)	Change in oil price ⁹³ (e.g. petrol, diesel, etc.).					
2)	Change in exchange rates. ⁹⁴					
3)	G.D.P Per Capita. ⁹⁵					
4)	Change in tax rates. ⁹⁶					
5)	Share of industrial sector. ⁹⁷					
6)	Civil liberties. ⁹⁸					
7)	Share of agriculture in G.D.P. ⁹⁹					
8)	Share of F.D.I. ¹⁰⁰					
9)	Economic policies.					
10)	Corruption/Bribery.					
11)	Tax institutions T.R.A & Z.R.B.					
12)	Inflation rate.					
13)	Tax compliance.					
14)	Political stability /situations.					
15)	Tax regime/system.					
16)	Domestic Investment D.I.					
17)	Tax base.					
18)	Foreign aids, loans (share of debt) & grants.					
19)	Foreign trade openness (share of import & export).					

⁹³ O.E. Aloo, *The Determinants of Tax Revenue in Kenya*, iv (Masters in Business Administration, University of Nairobi, December 2012) [unpublished]. available at http://erepository.uonbi.ac.ke/bitstream/handle/11295/8041/Omolo_The%20Determinants%20of%20Tax%20Revenue%20in%20Kenya.pdf?sequence=1 (Last visited on January 21, 2018).

⁹⁴ *Id.*

⁹⁵ *Id.*

⁹⁶ *Id.*

⁹⁷ G.Á. Castro and D.B. Ramírez Camarillo, *Determinants of tax revenue in OECD countries over the period 2001–2011 Determinantes* 59 (3) SCIENCE DIRECT 35-59, October–December (2014), available at <https://www.sciencedirect.com/science/article/pii/S0186104214712653> (Last visited on January 21, 2018).

⁹⁸ *Id.*

⁹⁹ *Id.*

¹⁰⁰ *Id.*

20)	Economic & political stability.					
21)	Share of capital gains, income & profit.					
22)	Rise in Income.					
23)	Rents.					
24)	Institutional & demographic factors.					
25)	Informal sector & underground economic activities.					
26)	Volume of international trade.					
27)	Favourable weather T.M.G.					
28)	Budget Rationalization.					
29)	Urbanization rate (increase in urban population).					
30)	Monetization rate of the Economy.					
31)	Foreign debt stock & foreign debt.					
32)	Tertiary/service sector in the G.D.P.					
33)	Secondary sector (e.g. manufacturing).					
34)	Level of literacy rates.					
35)	Level of tax evasion & avoidance.					
36)	Income inequality.					
37)	Tax exemptions.					
38)	Government stability.					
39)	Laws & order.					
40)	Provision of public services by government.					
41)	All of the above					
42)	None of the above					
41)	Others (Please specify...					

b) Apart from T.R.A & Z.R.B, from the following please tick the others appropriate institutions that might influence tax revenue collections/performance in Zanzibar.

S/N	Institutions:	
1)	Ministry of Finance and Planning, Zanzibar.	
2)	Zanzibar Tourism Commission.	
3)	Office of Chief Government Statistician O.C.G.S.	
4)	Zanzibar Planning Commission Z.P.C.	
5)	Bank of Tanzania B.o.T.	
6)	Zanzibar Municipal Council.	
7)	Zanzibar Investment Promotion Authority Z.I.P.A.	
8)	Zanzibar Anti-Corruption and Economic Crimes Authority ZAECA.	
9)	Zanzibar Airport Authority Z.A.A.	
10)	Zanzibar Port Cooperation Z.P.C.	
11)	The Zanzibar House of Representative.	
12)	Zanzibar Utilities Regulatory Authority ZURA.	
13)	The Police Force in Zanzibar.	
14)	All of the above.	
15)	None of the above	
16)	Others (Please specify...	

c) From the following fiscal policies/mix of fiscal policies, please tick the proper policies do Zanzibar can undertake in case of budget deficit. By “budget deficit” in this context we mean an indicator of financial health in which government expenditures exceed government revenue.¹⁰¹

S/N	Policies	
1)	Depend more on tax revenue/receipts from importation of goods and services rather than export taxes.	
2)	Depend more on tax revenue/receipts from exportation of goods and services rather than import taxes.	
3)	Undervaluation of the real effective exchange rate by expansionary monetary/financial policies.	
4)	Overvaluation of the real effective exchange rate by contractionary financial/monetary policies.	
5)	Increasing government expenditures while lowering taxes i.e. (Expansionary fiscal policy).	
6)	Decreasing government expenditures while increasing taxes (Contractionary fiscal policy).	
7)	Increasing more money to the general public i.e. (Expansionary monetary policy).	
8)	Decreasing the level of money from the general public i.e. (Contractionary monetary policy).	

¹⁰¹ Investopedia, *Budget Deficit: Budget Deficit Definition (2018) available at <https://www.investopedia.com/terms/b/budget-deficit.asp>* (Last visited on January 22, 2018).

9)	All of the above.	
10)	None of the above	
11)	Others (Please specify...	

d) For years the tax revenue system of Zanzibar has been facing with some challenges. From the following, please tick some challenges that have been facing the tax revenue system in Zanzibar.

S/N	Challenges:	
1)	Corruption.	
2)	Weak human resources.	
3)	Lower salaries for tax officers/administrators.	
4)	Lack of accountability & transparency in tax administration.	
5)	Low power vested to tax administrators compared to others influencing institutions.	
6)	Complicated Tax Laws.	
7)	Weak Legal and Judicial Systems.	
8)	Nepotisms and favouralism between taxpayers and the tax officials.	
9)	Underground Economy of the Informal Activities.	
10)	Inequality in income distribution.	
11)	Higher taxes on goods & services (indirect taxation).	
12)	Distributions of power between Union & Non-union taxes.	
13)	Unfavourable economic policy environment.	
14)	Low value of our currency i.e. TZS.	
15)	Wide fluctuations in tax ratios over a short period of time.	
16)	Quality of social/public goods & services provided by government.	
17)	Inadequate standard and implementation of tax researches findings.	
18)	Lack of efficiency & effectiveness.	
19)	Low standard of audit plans and procedures for tax collections.	
20)	Weak enforcement.	
21)	Solid political will and interest.	
22)	All of the above.	
23)	None of the above	
24)	Others (Please specify...	

e) Numbers of measures, strategies or policies can be taken to overcome the above challenges facing the tax revenue system in Zanzibar. From the following, please tick the appropriate measures, strategies or policies that can help to overcome the challenges facing the tax revenue system in Zanzibar.

S/N	To Overcome the Challenges:	
1)	Declining in corruption.	
2)	Rising human resources.	
3)	Reasonable salaries for tax officers/administrators.	
4)	Surplus of accountability & transparency in tax administration.	

5)	High power vested to tax administrators compared to others influencing institutions.	
6)	Affordable Tax Laws.	
7)	Strong Legal and Judicial Systems.	
8)	Overcoming nepotisms and favouralism between taxpayers and the tax officials.	
9)	Fully registrations of underground economy of the informal activities.	
10)	Higher taxation from income, capital gains and profits (direct taxation).	
11)	Reconciliations of power between Union & Non-union taxes.	
12)	Good economic policy environment.	
13)	Rising the value of our currency i.e. Tanzanian Shilling.	
14)	Consistency in tax ratios over a particular period of time.	
15)	Rising of the quality of public goods & services provided by government.	
16)	Commitment for tax researches and its findings implementations'.	
17)	Improving & developing audit plans and procedures for tax collections.	
18)	Good enforcement.	
19)	Health democracy and political will.	
20)	All of the above	
21)	None of the above	
22)	Others (Please specify...	

f) There are numbers of reforms do Zanzibar tax revenue system need to be undertaken. From the following, please tick the appropriate reforms to be made so as to stimulate the tax revenue collections/performance in Zanzibar.

S/N	Reforms:	
1)	Structural reforms.	
2)	Broadening the tax base, by enhancing the external competitiveness.	
3)	Improving economic efficiency.	
4)	Resources allocation.	
5)	Expanding the productive capacity of the economy.	
6)	Legal reforms.	
7)	Civil services reforms.	
8)	Retail and producer price decontrol.	
9)	Tax reforms i.e. reforms of direct taxes, indirect taxes, custom duties, Goods & Services Tax G.S.T, V.A.T, etc.	
10)	Public enterprise restructuring and privatization.	
11)	Exchange and trade liberalization.	
12)	Financial sector reforms.	
13)	All of the above.	
14)	None of the above.	
15)	Others (Please specify...	

g) From the following, what are your general suggestions and conclusion about tax revenue system in Zanzibar? Please tick the appropriate answer:

S/N	General Suggestions and Conclusion:	
1)	Favourable policy for utilizing more direct taxes rather than indirect taxes.	
2)	Conducive economic policy environment and lessening corruption matter.	
3)	Ever increasing efforts and education of voluntary tax compliance and self-assessment.	
4)	Reorganizing tax administration with functional lines.	
5)	Developing audit plans and procedures.	
6)	Improving procedures for tax collections.	
7)	Emphasize on government expenditures towards the planned priorities.	
8)	Developing and improving human resource development.	
9)	Reducing external aids, loans & grants by mobilizing domestic tax revenue.	
10)	Reasonable political will & strong leadership style of management.	
11)	Need for tax reforms & tax mobilizations in the economy.	
12)	Presence of good institutional framework and quality.	
13)	Appropriately allocation and utilization of our inherently resources i.e. natural, human, physical and financial resources.	
14)	All of the above.	
15)	None of the above.	
16)	Others (Please specify....	

h) From the following, please tick the appropriate answers by indicating the best recommended policies to be undertaken so as to raise tax revenue performance in Zanzibar.

S/N	Recommendations:	
1)	A need to increase foreign aid to Zanzibar.	
2)	Better allocations and utilization of our domestic resources.	
3)	Investment and development of human resources.	
4)	Increasing direct tax rates.	
5)	Reducing tax breaks.	
6)	Expanding the tax base.	
7)	Improving enforcement.	
8)	Levying new taxes.	
9)	Policies that can indirectly increase revenue by increase economic activities, income & wealth.	
10)	All of the above.	
11)	None of the above.	
12)	Others (Please specify...	

	Questions:	Measuring criteria
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S/ N		Very sure	Sure	Somewhat sure	Unsure	Very unsure
8)	How sure are you about your answers for the section G?					

Source: (Cavallo, Alberto, Cruces, and Perez-Truglia, 2012).

Thank You Very Much for Your Good Co-Operation.