

DECLARATION

I, Hussein M. Nassor, do hereby declare that this Thesis titled, “***Determinants of Tax Revenue Performance in Tanzania: An Analysis***” is the outcome of bonafide research conducted by me under the supervision of Prof. V.S Mallar in the course of the Ph.D. Programme at the National Law School of India University, Bangalore.

This thesis has not been submitted for award of any degree in any other University previously. This thesis either in part or in whole has not been previously published.

Date:

Mr. Hussein M. Nassor

Place: Bangalore.

**Candidate, Ph.D. ID No. 78/2016,
NLSIU.**

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¹ Chairperson, Post Graduate Council, the National Law School of India University, Bengaluru, India.

² Scientist, Department of Statistics and Computer Applications, Regional Agricultural Research Station, Acharya N.G. Ranga Agricultural University, Tirupati, Andhra Pradesh.

³ A Visiting Professor at the National Law School of India University, Bengaluru, India.

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(In the Revenue Appeals Tribunal at Dar es Salaam: In the Court of Appeal of
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LIST OF ABBREVIATIONS

U.R.T	= The United Republic of Tanzania.
V.A.T	= Value Added Tax.
C.G.O	= Central Government Operations.
G.F.S	= Government Finance Statistics.
T.R.A	= Tanzania Revenue Authority.
Z.R.B	= Zanzibar Revenue Board.
R.G.Z/SMZ	= The Revolutionary Government of Zanzibar/Serikali Mapinduzi Zanzibar.
G.D.P	= Gross Domestic Product.
TRGDP	= Ratio of Total tax revenue over (G.D.P).
TAXRA	= Tax Rate.
TRA	= Ratio of Trade to (G.D.P)/Trade Openness.
POP	= Population.
TAXBA	= Tax Base.
D.I	= Domestic Investment.
F.D.I	= Foreign Direct Investment.
S.G.R	= The Tanzania Standard Gauge Railway.
JNIA	= The Julius Nyerere International Airport.
D.R.C	= The Democratic Republic of the Congo.
S.P.S.S	= The Statistical Package for the Social Sciences.
G.S.T	= General Sales Taxation.

G.S.T	= Goods and Service Tax.
B.o.T	= The Bank of Tanzania.
Z.I.P.A	= Zanzibar Investment Promotion Authority.
N.B.S	= National Bureau of Statistics Tanzania.
O.C.G.S	= Office of Chief Government Statistics Zanzibar.
O.L.S	= Ordinary Least Square.
T.C.M	= Tax Collection Model.
D.V.M	= Dummy Variables Model.
U.S.D	= United State Dollar.
T.Z.S	= Tanzanian Shilling.
N.L.S.I.U	= The National Law School of India University.
B.P.R.A	= Baseline Panel Regression Analysis.
S.S.A	= Sub Sample Analysis.
W.B	= World Bank.
U.A.E	= United Arab Emirates.
S.S.A.C	= Sub Saharan African Countries.
I.C.R.G	= International Country Risk Guide.
N.Y	= New York.
H.C.D.I	= Human Capital Development Index.
P.A.Y.E	= Pay As You Earn.
B.R.A	= Baseline Regression Analysis.
P.C.S.E.E	= Panel-Corrected Standard Error Estimation.

S.A	= Sensitivity Analysis.
D.P.D	= Dynamic Panel Data.
IV-GLS	= Instrumental Variables Generalized Least Squares.
INF	= Inflation rate.
C.P.I	= Consumer Price Index.
L.C.L.D	= Local Customary Law Declaration.
L.G.R.P	= Local Government Reform Program.
I.C.T.D	= International Centre for Tax and Development.
C.I.T	= Corporate Income Tax.
S.D.L	= Skills Development Levy.
T.I.C	= Tanzania Investment Centre.
G.N.P	= Gross National Product.
T.C.M	= Tax Credit Method.
A.M	= Addition Method.
S.M	= Subtraction Method.
R.S.T	= Retail Sales Tax.
G.R.T	= Gross Receipt Taxes.
B.E.T	= New Hampshire Business Enterprise Tax.
W.T.O	= World Trade Organization.
E.A.C	= East African Community.
S.A.C	= South Asian Countries.
O.L.G	= Overlapping Generations.

M.O.F.P = Ministry of Finance and Planning Tanzania.

TAMISEMI = Ministry of Regional Administration and Local Government.

TAKUKURU = Prevention and Combating of Corruption Bureau.

Z.A.E.C.A = Zanzibar Anti-Corruption and Economic Crimes Authority.

T.A.A = Tanzania Airports Authority.

Z.A.A = Zanzibar Airports Authority.

T.P.A = Tanzania Ports Authority.

Z.P.C = Zanzibar Port Cooperation.

E.W.U.R.A = The Energy and Water Utilities Regulatory Authority.

Z.U.R.A = Zanzibar Utilities Regulatory Authority.

I.M.F = International Monetary Fund.

G.C.F = Government Clearing & Forwarding Tanzania.

T.L.C.L = Tanzanite Logistics Company Limited.

I.F.E.A.L = Interfreight East Africa Limited.

K.C.F.C.L = Khan's Clearing & Forwarders Company Limited.

P.P.P.s = Public-Private Partnerships.

M.I.T.I = The Ministry of Industry, Trade and Investment Tanzania.

M.T.I.M = Ministry of Trade, Industry and Marketing Zanzibar.

MAFC = The Ministry of Agriculture Food Security and Cooperatives Tanzania.

M.A.N.L.F = Ministry of Agriculture, Natural Resources, Livestock and Fisheries Zanzibar.

Z.F.B = Zanzibar Freight Forwarders Bureau.

Z.P.L	= Zanzibar Petroleum Limited.
U.P.L	= United Petroleum Limited.
Z.N.C.C.I.A	= Zanzibar National Chamber of Commerce, Industry and Agriculture.
T.C.C.I.A	= The Tanzania Chamber of Commerce, Industry and Agriculture.
Z.A.T.I	= Zanzibar Association of Tourism Investors.
M.O.F.P	= Ministry of Finance and Planning Zanzibar.
Z.C.T	= Zanzibar Commission for Tourism.
A.D.F	= Augmented Dickey-Fuller test.
P.P.T	= Phillips-Perron Test.
D.F	= Dickey-Fuller.
P.P	= Phillips-Perron.
A.I.C	= Akaike Info Criteria.
V.A.R	= Vector Autoregression.
E.C.M	= Error Correlation Model.
V.E.C.M	= Vector Error Correction Model.
V.E.C.E	= Vector Error Correction Estimates.
H_0	= The null hypothesis.
H_1	= The alternative hypothesis.
<i>P-value</i>	= Probability Value.
<i>T-test</i>	= Test Statistic.
S/N	= Serial Number.

N.B.A	= National Budget Assembly.
S.R.S	= Simple Random Sampling.
P.S.M	= Probability Sampling Method.
<i>E-View</i>	= Econometric Views Software.
N.Y	= New York.
S.S.L	= Special Skilled Levy.
VRN	= VAT Registration Number.
E.A	= East Africa
M.L	= Maximum-Likelihood.
G.S.T	= General Sales Tax.
U.S.A/U.S	= United State of America.
C.C.C.T.B	= Common Consolidated Corporate Tax Base.
E.U	= European Union.
O.E.C.D	= The Organisation for Economic Co-operation and Development.
D.P.M	= Dynamic Panel Methods.
S.A.D.C	= South African Development Community.
D.S.E	= Dar es Salaam Stock Exchange.
P.H.C	= Population and Housing Census.
M&E	= Monitoring and Evaluating.
P.O.F.E.D.P	= President's Office, Finance, Economy and Development Planning Zanzibar.
L.G/s	= Local Government/s.

G.E.A.C	= German East African Company.
L.o.N	= League of Nations.
C.I.T.O	= Colonial Income Tax Ordinance.
U.K	= United Kingdom.
E.A.H.C	= East African High Commission.
P.S.T	= Principal Secretary to the Treasury.
M.D.C	= Municipal and District Councils.
B.R.E.L.A	= Business Registration and Licensing Agency.
S.D.L	= Staff Development Levy.
MDAs	= Mining Development Agreements.
V.R.N	= Value Added Tax Registration Number.
L.G. As	= Local Government Authorities.
T.I.N	= Tax Identification Number.
N.G.O.s	= Non-Governmental Organizations.
RTCATD	= The Revenue Appeals Tribunal at Dar Es Salaam: The Court of Appeal of Tanzania at Dar es Salaam.
IPC	= The Investment Promotion Center.
F.Y	= Financial or Fiscal Year.
L.T.D	= The Large Taxpayers Department.
I.D.A	= The International Development Association.
T.A.P	= Tax Administration Project.
L.T.U.s	= Large Taxpayers Units.

ERP = The Economic Recovery Programme.
Q/N = Question Number.
U.S.A = United State of America.
U.S = United State.
R.R.R = Required Reserves Ratio.
D.R = Discount Rate.
E.F.D = Electronic Fiscal Devices.
ATM = Automatic Telling Machine.
ITA = Income Tax Act.