

**REGULATION TO THE APPLICATION OF BUSINESS REGISTRATION ACT, MISCELLENOUS AMENDMENT
2011 FIRST SCHEDULE: BUSINESS LICENCES FEES.**

S/NO	COLUMN 1 BUSINESS CATEGORY	COLUMN II DESCRIPTION OF BUSINESS	PRINCIPAL FEE FOR PRINCIPAL LICENCE FINANCE	SUBSIDIARY FEE FOR SUB- LICENCE FINANCE
14.	Telecommunication Business	<ol style="list-style-type: none"> 1. Internet Service Provider Local Foreign owned 2. Internet Services Provider Agent 3. Internet Surfing/Café 4. Attended telephone offices 5. Telecommunication services including Fax, email, phones 6. Selling accessories 7. Cellularance telephone operators Local Foreign owned 8. Payphone operators 9. 1 to 8 above (if operated in Rural Districts and Villages) 	<p>600,000/=</p> <p>3000 USD</p> <p>400,000/=</p> <p>200,000/=</p> <p>200,000/=</p> <p>300,000/=</p> <p>300,000/=</p> <p>600,000/=</p> <p>5000 USD</p> <p>400,000/=</p> <p>25% of the respective fee</p>	<p>400,000/=</p> <p>1500 USD</p> <p>200,000/=</p> <p>100,000/=</p> <p>100,000/=</p> <p>200,000/=</p> <p>200,000/=</p> <p>400,000/=</p> <p>2000 USD</p> <p>200,000/=</p> <p>25% of the respective fee</p>
16.	Electronic Media	<ol style="list-style-type: none"> 1. Radio and Television 2. Broadcasting television provider 3. Radio/television Transmission station 	<p>400,000/=</p> <p>400,000/=</p> <p>300,000/=</p>	<p>300,000/=</p> <p>250,000/=</p> <p>200,000/=</p>
17	Processing and manufacturing of goods and selling	<ol style="list-style-type: none"> 1. Small scale Industry 2. Medium scale industry 3. Large Scale industry 	<p>50,000/=</p> <p>400,000/=</p> <p>600,000/=</p>	<p>20,000/=</p> <p>400,000/=</p> <p>600,000/=</p>
19.	Lotteries, Games and Amusement	<ol style="list-style-type: none"> 1. Casino (a) City of DSM (b) Other Towns 2. Slot machines per station Local Foreign 1. Night Clubs 2. Entertainment Halls 	<p>40,000 USD</p> <p>15,000 USD</p> <p>300,000/=</p> <p>1,000 USD</p> <p>500,000/=</p> <p>200,000</p>	<p>40.000 USD</p> <p>15,000 USD</p> <p>150,000</p> <p>800 USD</p> <p>200,000/=</p> <p>150,000/=</p>
20.	Tourists Businesses	<ol style="list-style-type: none"> 1. Tourist Hotels 	<p>150,000/=</p> <p>Plus 2000 Per bedroom150,000/=</p>	

		2. Lodge 3. Camp 4. Tourist operators Local Foreign	100,000/= plus 3000/= per hut/cottage 100,000/=New 200.000/= 1,000 USD	
21	Non – Tourist Hotels	1. With liquor Licence 2. Without liquor licence 3. Lodging Houses 4. Catering services Take away Mobile catering 5. Restaurant (a) city/Municipal (b) Town/District (c)Village	100,000/= Plus 1500= per bedroom 80,0000/= plus 2000/= per bedroom 100,000/= plus shs. 2000 per bedroom 100,000/= 100,000/= 100,000/= 80,000/= 10,000/=	
22.	Exportation	1. Cattle 2 Other Livestock 3. Raw material 4. Agricultural goods 5. Finished goods and other commodities. 6. Transit trade Local	300,000/= 250,000/= 300,000/= 100,000/= 100,0000/= 300,000/=	200,000/= 150,000/= 200,000/= 80,000/= 80,0000/= 100,000/=
23.	Importation	Merchandizing	400,000/=	200,000/=
26.	Cooperative societies		40,000/=	20,000/=
27.	Building Contractors	1. Building Society 2. Contractor Class I 1. Contractor Class II	100,000/= 1,000,000/= 800,000/=	100,000/= 800,000/= 750,000/=

		2. Contractor Class III	700,000/=	700,000/=
		3. Contractor Class IV	650,000/=	650,000/=
		4. Contractor Class V	500,000/=	500,000/=
		5. Contractor Class VI	400,000/=	400,000/=
		6. Contractor Class VII	300,000/=	200,000/=
29.	General Trading	1. Caring on a Dispensary, health center, and Laboratory Clinic	80,000/=	50,000/=
		2. Hospital	150,000/=	100,000/=
		3. Selling Medicines retail		
		(a) Part I poison shop	200,000/=	100,000/=
		(b) Part II poison Shop	100,000/=	80,000/=
		4. Hardware and Building Materials retail		
		(a) City/Municipal	200,000/=	150,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor/Settlements & villages	60,000/=	50,000/=
		5. Workshop & Garages		
		(a) City	150,000/=	100,000/=
		(b) Municipal	120,000/=	100,000/=
		(c) District	100,000/=	100,000/=
		(d) Village	30,000/=	30,000/=
		6. Bakeries		
		City/Municipal	100,000/=	50,000/=
		District	80,000/=	30,000/=
		Minor Settlement Village	30,000/=	30,000/=
		7. Timber and Furniture Retail		
		(a) City/Municipal	200,000/=	100,000/=
		(b) District/town	100,000/=	50,000/=
		8. Bookstore and stationery retail		
		(a) City/Municipal	100,000/=	80,000/=
		(b) District/town	80,000/=	50,000/=

		(c) Minor Settlement and Village	20,000/=	20,000/=
		9. Textile and Garments Retail		
		(a) City/Municipal	150,000/=	100,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor Settlement and Village	50,000/=	50,000/=
		10. Silver and Gold Smith/Dealer		
		(a) City/Municipal	300,000/=	200,000/=
		(b) District/Town	250,000/=	200,000/=
		(c) Minor Settlement and Village	100,000/=	80,000/=
		11. Flour/oil milling		
		(a) City/Municipality	50,000/=	50,000/=
		(b) District	30,000/=	20,000/=
		(c) Minor Settlement and village	20,000/=	15,000/=
		12. Livestock Trading		
		(a) City/Municipality	150,000/=	100,000/=
		(b) District	80,000/=	40,000/=
		(c) Minor Settlement and village	25,000/=	10,000/=
		13. Butchers		
		(a) City/Municipality	80,000/= New	50,000/=
		(b) District	60,000/= New	40,000/=
		(c) Minor Settlement and village	10,000/=	10,000/=
		14. Printing and Publishing of Books and newspaper		
		(a) City/Municipality	400,000/=	250,000/=
		(b) District	250,000/=	200,000/=
		(c) Minor Settlement and village	100,000/=	80,000/=
		15. Petrol and Filling Stations:		
		(a) City/Municipality	200,000/=	200,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor Settlement and village	100,000/=	50,000/=
		16. Kiosks/Groceries		
		(a) City/Municipality	60,000/=	40,000/=
		(b) District	40,000/=	20,000/=
		(c) Minor Settlement and	10,000/=	5,000/=

		village 17. Hair Saloon/Barber shop (a) City/Municipality (b) District (c) Minor Settlement and village 18. Beauty Clinics machinery Tools (a) City/Municipality (b) District (c) Minor Settlement and village 19. Machinery Tools (a) City/Municipality (b) District (c) Minor Settlement and village 20. Motor oils and Lubricants a) City/Municipality (b) District (c) Minor Settlement and Village 21. Selling of fish (a) City/Municipality (b) District (c) Minor Settlement and village	40,000/= 20,000/= 5,000/= 40,000/= 30,000/= 10,000/= 300,000/= 200,000/= 80,000/= 120,000/= 100,000 50,000/= 40,000/= 30,000/= 10,000/=	20,000/= 10,000/= 5,000/= 20,000/= 15,000/= 5,000/= 200,000/= 80,000/= 50,000/= 100,000/= 80,000/= 50,000/= 30,000/= 10,000/= 10,000/=
		22. Tea Room (a) City/Municipality (b) District (c) Minor Settlement and village 23. Second based clothes (mitumba) dealers (a) Wholesale (b) Sub-wholesale (c) Retail 1. City/Municipality 2. Polity 3. District	50,000/= New 25,000/= New 5,000/=	40,000/= 15,000/= New 5,000/= 200,000/= 100,000/= 50,000/= 30,000/= 20,000/= 10,000/=

		4. Minor Settlement 5. Village	5,000/=	5,000/=
30.	Auctioneers		150,000/=	100,000/=
31	Selling Spare parts	1. Motor Vehicle (a) City Municipality (b) District (c) Minor Settlement and Village 2. Motor Cycles (a) City/Municipality (b) District (c) Minor Settlement and village 3. Bicycle (a) City Municipality (b) District (c) Minor Settlement (d) Village 4. Industrial Spare and Tools (a) City/Municipality (b) District (c) Minor Settlement and village.	300,000/= 250,000/= 30,000/=	200,000/= 150,000/= 30,000/=
		5. Agricultural Implements, Flour Mills, Machines spares	150,000/=	100,000/=
		(a) City/Municipality (b) District (c) Minor settlement and Village	60,000/= 20,000/=	30,000/= 10,000/=
		6. Marine spares and tools: (a) City/Municipality (b) District (c) Minor Settlement and Village	250,000/= 200,000/= 50,000/=	150,000/= 100,000/= 25,000/=
		7. Domestic Appliances Retail (a) City/Municipality (b) District (c) Minor Settlement and Village	200,000/= 100,000/= 50,000/=	150,000/= 50,000/= 25,000/=
		8. Electrical spare and or household items retail (a) City/Municipality (b) District	150,000/= 100,000/=	100,000/= 50,000/=

		(c) Minor Settlement (d) Village	50,000/=	25,000/=
			10,000/=	10,000/=
32.	Electrical Contractors	Local 1. Class A. 2. Class B 3. Class C 4. Class D 5. All foreign owned	500,000/= 300,000/= 200,000/= 100,000/= 6,000 USD	300,000/= 200,000/= 100,000/= 50,000/= 3000 USD
33.	General Merchandizing	(a) By Whole Sale (b) By sub-Wholesale (c) Retail Shops 1. City/Municipality 2. District headquarters 3. Minor Settlement 4. Village (d) Super Markets (a) City (b) Municipality (c) District (d) Minor Settlement (e) Departmental Stones 1. City/Municipality 2. District	300,000/= 200,000/= 70,000/= 50,000/= 20,000/= 8,000/= 500,000/= New 200,000/= 100,000/= 75,000/= 400,000/= 200,000/=	200,000/= 150,000/= 40,000/= 30,000/= 15,000/= 8,000/= 300,000/= 150,000/= 100,000/= 75,000/= 300,000/= 200,000/=
34.	Endorsement on Transfer of Licences	City, Municipal, District, Minor, Settlement and Villages	10,000/=	10,000/=
35.	Duplicate Licence for Lost one	City, Municipal, District, Minor, Settlement and Villages	20,000/=	10,000/=
36.	Any other business not of National/International nature	City/Municipality At District Headquarters In Minor Settlement At village	80,000/= 50,000/= 15,000/= 50,000/=	60,000/= 40,000/= 15,000/= 5,000/=
37.	Any other Business National or International nature	Local (Tanzanian) Foreign owned	200,000/= 2000 USD	100,000/= 1000 USD