## THE UNITED REPUBLIC OF TANZANIA



S/N	COLUMN I	COLUMN II	PRINCIPAL	SUBSIDIARY
	BUSINESS CATEGORY	DESCRIPTION OF THE	FEE FOR	FEE FOR
		BUSINESS	PRINCIPAL	SUBSIDIARY
			LICENCE	LICENCE
1	Agency Business	1.Commission Agent	300,000/=	200,000/=
	,	2.Travel Agent	200,000/=	200,000/=
		3.Air Chatter Agent		
		(i) Local	300,000/=	200,000/=
		(ii) Foreign owned	3000 USD	1500 USD
		4.Shipping Agent	1,000,000/=	400,000/ <del>=</del>
		5.Foreign owned	10,000 USD	6000 USD
		6.Any other Agent		
		<u> Local</u>	200,000/=	200,000/ <del>=</del>
		Foreign owned	2000 USD	1,000 USD
2	Broker Business	1.Insurance Broker		
		Local	200,000/=	200,000/=
		Foreign Owned	3000 USD	1500 USD
		2.Stock Exchange Broker		
		Local	500,000/=	300,000/=
		Foreign owned	3000 USD	1500 USD
		3.Shipping Broker		
		Local	1,000,000/=	600,000/=
		Foreign owned	5000 USD	3000 USD
		4.Tide Broker	400,000/=	<del>200,000/=</del>
		5.Court Broker	400,000/=	200,000/=
		Municipality	300,000/=	100,000/=
		Town / District	200,000/=	100,000/=
		Any other place	200,000/=	200,000/=
3	Banking	1.Banking Service		
		Locally Owned	1,000,000/=	600,000/=
		Foreign Owned	5,000 USD	3,200 USD
		2.Bureau De Change		
		Locally Owned	600,000/=	400,000/ <del>=</del>
		Foreign Owned	3,000 USD	1,000 USD
		Co- operative Banks	200,000/=	100,000/=
4	Financial Institutions &	1.Capital Markets & Stock		
	Capital Markets	Exchange	500,000/=	300,000/=
		2. Social Security Provider	1,000,000/=	600,000/=
		3. Mortage & Hire Purchase [other	600,000/=	400,000/=
		than those operating under micro		
		enterprise schemes/ programmes]		

		4. Mortage& Hire Purchase [other		
		than those operating under micro		
		enterprise schemes/ programmes		
			100,000/=	50,000/=
		5.Credit Card Management	400,000/=	300,000/=
		6.micro Financial Investments		
		Local	600,000/=	400,000/=
5	Clearing & Forwarding	1.Cleraing & Forwarding	400,000/=	200,000/=
		2.Freight Forwarding		
		Local	300,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
		3.Warehousing	300,000/= New	150,000/= New
6	Cargo Valuation and	1.Pre-shipment Inspection		
U	Superintendence	Local	400,000/=	400,000/=
	Superintendence	Foreign Owned	3000 USD	15000 USD
		2. Cargo Valuation and Survey	3000 CSD	13000 03D
		Local	400,000/=	400,000/=
		Foreign Owned	3000 USD	15000 USD
		Poteigh Owned	3000 03D	13000 USD
		3.Cargo Sourcing Local	300,000/=	200,000/=
		4. Cargo Superintendence	400.000/	400,000/
		Local	400,000/=	400,000/=
		Foreign Owned	3000 USD	1500 USD
		5.Cargo Handling	1.000.000/	000 000/
		Local	1,000,000/=	800,000/=
	Chiania - Designa	Foreign Owned	5000 USD	3000 USD
	Shipping Business	1.Harbors/Airport Management	1.000.000/	000,000/
		Local	1,000,000/= 4000 USD	800,000/=
		Foreign [Owned] 2.Miscellaneous Port Services	200,000/= New	2000 USD 150,000/=
				· · · · · · · · · · · · · · · · · · ·
		3.Ship Chandelling 4.Maritime Transportation	200,000/= 600,000/= New	100,000/=
		5.Shippig protective or ship charter	000,000/= New	300,000/=
		3.5mppig protective of simp charter	800,000/=	600,000/=
		6.Stevedoring Lighter rage	,	,
		Bagging	300,000/= For Dar	200,000/=
			es Salaam porrt	
		Services	200,000/= New	100,000/= New
			For Tanga,	
			Mtwara, Lindi,	
			Mafia, Lake	
			Victoria	
8	Insurance	1. General Insurance and assurance		
		Local	1,000,000/=	800,000/=
		Foreign Owned	10,000 USD	4000 USD
		2. Underwritting and loss		
		Assessment		
		Local	1,000,000/=	800,000/=

		Foreign Owned	10,000 USD	4000 USD
		3. Re-Assurancee & Endowment		
		Local	800,000/=	400,000/=
		Foreign Owned	10,000 USD	4000 USD
9	Manufactures Representative	1. Respresntative Franchise holder	10,000 CSD	4000 CSD
	realistics representative	Three productive Transmise moraci	500,000/= New	200,000/= New
			,	,
		2. Sole Distributor or Supplier	400,000/=	200,000/=
10	Estate	1.Real Estate		
		Local	600,000/=	400,000/=
		Foreign Owned	2000 USD	1,000 USD
		2 Property Management		
		2.Property Management Local	500,000/=	300,000/=
		Foreign Owned	3,000 USD New	1500 USD
		1 oreign Owned	3,000 CSD New	1300 03D
		3.Estate Agent		
		Local	400,000/=	300,000/=
		Foreign Owned	1,000 USD	500 USD
		4. Property Development		
		Local	400,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
11	Commercial Travel	Local	400.000/=	400,000/=
11 12	Commercial Travel Postal Services	Local 1.Postal Services	400,000/=	400,000/=
		1.Postal Services [a]Head Quaters	400,000/= 300,000/=	400,000/= 200,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS	300,000/= 200,000/=	200,000/= 100,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District	300,000/= 200,000/= 100,000/=	200,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS	300,000/= 200,000/=	200,000/= 100,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural	300,000/= 200,000/= 100,000/=	200,000/= 100,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District	300,000/= 200,000/= 100,000/=	200,000/= 100,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent	300,000/= 200,000/= 100,000/= NIL	200,000/= 100,000/= 50,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local	300,000/= 200,000/= 100,000/= NIL 400,000/=	200,000/= 100,000/= 50,000/= 400,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent	300,000/= 200,000/= 100,000/= NIL	200,000/= 100,000/= 50,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned	300,000/= 200,000/= 100,000/= NIL 400,000/=	200,000/= 100,000/= 50,000/= 400,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local	300,000/= 200,000/= 100,000/= NIL 400,000/=	200,000/= 100,000/= 50,000/= 400,000/=
		1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service	300,000/= 200,000/= 100,000/= NIL 400,000/= 3,000 USD	200,000/= 100,000/= 50,000/= 400,000/= 1,500 USD
12	Postal Services	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned	300,000/= 200,000/= 100,000/= NIL 400,000/= 3,000 USD	200,000/= 100,000/= 50,000/= 400,000/= 1,500 USD
	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 400,000/= 1,500 USD 400,000/= 1,000 USD
12	Postal Services	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local	300,000/= 200,000/= 100,000/= NIL 400,000/= 3,000 USD	200,000/= 100,000/= 50,000/= 400,000/= 1,500 USD
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local 2.Electricity Production and or	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 400,000/= 1,500 USD 400,000/= 1,000 USD
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local 2.Electricity Production and or Distribution	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 50,000/= 1,500 USD  400,000/= 1,000 USD
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local  2.Electricity Production and or Distribution Local	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 50,000/= 1,500 USD  400,000/= 1,000 USD  200,000/= 400,000/=
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local 2.Electricity Production and or Distribution	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 50,000/= 1,500 USD  400,000/= 1,000 USD
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local 2.Electricity Production and or Distribution Local Foreign Owned	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 50,000/= 1,500 USD  400,000/= 1,000 USD  200,000/= 400,000/=
12	Postal Services  Electricity power, Energy	1.Postal Services [a]Head Quaters [b]Municipal / HQS [c]Town / District [d]Rural  2.Courier Services or mailing Agent  Local Foreign Owned  3.Expedited Mail Service Local Foreign Owned  1.Urban Water Supply Local  2.Electricity Production and or Distribution Local	300,000/= 200,000/= 100,000/= NIL  400,000/= 3,000 USD  400,000/= 2,000 USD	200,000/= 100,000/= 50,000/= 50,000/= 1,500 USD  400,000/= 1,000 USD  200,000/= 400,000/=

		4. Supply of Marine and Aviation		
		fuel		
		Local	500,000/=	400,000/=
		Foreign Owned	3,000 USD	1,000 USD
		5. Production and Distribution of	500,000/	200,000/
		gas Production local	500,000/= 3000 USD	300,000/= 1500 USD
14	Telecommunication Telecommunication	Foreign  1.Internet Services Provider	3000 03D	1300 USD
14	Business Business			
	Dusiness	2.Internet Service Provider Agent	400,000/=	200,000/=
		3.Internet Surfing/ cafe	200,000/=	100,000/=
		4. Attended telephone officers	200,000/=	100,000/=
		5.Telecommunication servicers	200,000/-	100,000/=
		including fax email & phones	300,000/=	200,000/=
		6.Selling accessories	300.000/=	200,000/=
		7. Cellular telephone operators;		
		Local	600,000/ <del>=</del>	400,000/=
		8.Payphone Operators	400,000/=	200,000/=
		9.1-8 above (if operated in rural	25 % of the	25 % of the respective
		Districts and villages	respective fee	fee
15	Passengers and goods	By Railways		
	transportation	1.Local	500,000/ <del>=</del>	80,000/=
		2.Foreign owned	5000 USD	2,000 USD
		By Air		
		Local	400,000/=	200,000/=
		Foreign	2000 USD	1,500 USD
16	Electronic Media	1.Radio and Television	400,000/=	300,000/=
10	Electronic Media	2.Broadcasting television provider	400,000/=	300,000/=
		3.Radio/television Transmission		
		station	300,000/=	200,000/=
		station	300,000/—	200,000/-
17	Processing and	1.Small scale Industry	100,000/=	50,000/=
17	Manufacturing of goods and	2.medium scale industry	400,000/=	400,000/=
	Selling	2.mediam seare maastry	100,000/	100,000/
	6			
		3.Large scale Industry	600,000/=	600,000/=
			,	
18	Hunting			
		Local	1000 USD	1000 USD
		Foreign owned	3000 USD	3000 USD
		2.Professional Hunters		
		Local	1000 USD	1000 USD
		Foreign owned	3000 USD	3000 USD
19	Lotteries, Games and	1.Casino	10.000 ====	1000 777
	amusement	(a)City of DSM	40,000 USD	1000 USD

		(b)Other Towns	15,000 USD	15,000 USD
		2.Slot machines per station		
		Local	300,000 USD	150,000 USD
		Foreign owned	1,000 USD	800 USD
		3.Night Clubs	500,000/=	200,000/=
		4.Entertainment Halls	300000/=	200,000/=
20	Tourists Businesses	1.Tourist Hotels	150,000/	150,000/
20	Tourists businesses	1.10urist Hotels	150,000/= Plus 2000	150,000/= Plus 2000
			Per bedroom	Per bedroom
		2 Lodge	150,000/=	150,000/=
		2 Lodge	130,000/=	130,000/-
		3 Camp	100,000/= plus	100,000/= plus
		•	3,000 per	3,000 per hut/cottage
			hut/cottage	, , , , , , , , , , , , , , , , , , ,
		4. Tourist operator		
		Local	200,000 USD	200,000 USD
		Foreign owned	1000 USD	1000 USD
		1.With Liquor License	100,000/=	100,000/=
21		•	Plus 1500 Per	Plus 1500 Per
			bedroom	bedroom
		2.Without Liquor License	80,000/=	80,000/=
		-	Plus 2000	Plus 2000
			Per bedroom	Per bedroom
		3.Lodging Houses	100,000/=	100,000/=
			Plus shs 2000	Plus shs 2000
			Per bedroom	Per bedroom
		10.10		
		4.Catering Services		
		Take away	100000/	50,000/=
		Mobile Catering	100000/=	50,000/=
	Non Tourist Business Hotel			
22	Exportation	1.cattle	300,000/=	200,000/=
	Zaportution	2.other Livestock	250,000/=	150,000/=
		3.Raw Material	300,000/=	200,000/=
		4.agriculture goods	100,000/=	80,000/=
		5. Finished goods and other		30,000
		commodities	100,000/=	80,000/=
		6.Transit trade local	300,000/=	100,000/=
23	Importation	Merchandise	400,000/=	200,000/=
			,:	,
24	Dealership / Franchise	1.motor Vehicle	400,000/=	200,000/=
		2.Motor Vehicle assembling	500,000/=	300,000/=
		3.Dealers of Broadcasting apparatus	400,000/=	300,000/=
		4.Dealers in arms and ammunition	1,000,000/=	500,000/=
		5.Dealers in Explosive for Mining		
		purposes		
		Dogg F of 11		

		Local	1,000,000/=	500,000 /=
		Foreign owned	5000 USD	3,000 USD
		1 oreign owned	3000 000	3,000 000
25	Regional Trading	City / Municipal town	100,000/=	100,000/=
23	Companies	District	50,000/=	50,000/=
	CP	District	30,000/-	30,000/=
26	Cooperative Societies		40,000/=	20,000/=
			10,000	20,000/
27	Building Contractors	1.Building society	100,000/=	100,000/=
		2.Contractors Class i	1,000,000/=	800,000/=
		3. Contractors Class ii	800,000/=	750,000/=
		4. Contractors Class iii	700,000/=	700,000/=
		5. Contractors Class iv	650,000/=	650,000/=
		6. Contractors Class v	500,000/=	500,000/=
		7.Contractors Class vi	400,000/=	400,000/=
		8.Contractors Class vii	300,000/=	200,000/=
		All Foreign-Owned	20,000 USD	10,000 USD
28	Specified Profession	1.Business consultancy		
		Local	200,000 /=	200,000/=
		Foreign owned	2,000 USD	1000 USD
		2.Lawyer		
		Local	300,000 /=	200,000/=
		Foreign owned	5,000 USD	2,500 USD
		3.Tax practitioner		
		Local	300,000 /=	200,000/=
		Foreign owned	3,000 USD	1,500 USD
		4.Quantity Surveyor	200 000 /	200.000
		Local	300,000 /=	200,000/=
		Foreign owned	3,000 USD	1,500 USD
		F. Errain anns		
		5.Engineers Local	300,000 /=	200,000/=
		Foreign owned	3,000 USD	1,500 USD
		1 oreign owned	3,000 03D	1,500 05D
		6.Auditor/ Accountant		
		Local	300,000 /=	200,000/=
		Foreign owned	3,000 USD	1,500 USD
			-,-,-	,
		7.Medical Practitioner		
		Local	300,000 /=	200,000/=
		Foreign owned	1,000 USD	1,000 USD
		8. Any other consultancy		
		Local	200,000 /=	100,000/=
		Foreign owned	3,000 USD	2,000 USD
		9.If employees of government,	NIL	NIL
		Parastatal Organization		

		Religious owned, institution or		
		Private comapnies		
		Tilyate comaphies		
29	General Trading	1.Dispensary, health Centre and Laboratory Clinic	80,000/=	50,000/=
		<u> </u>		
		2.Hospital -Local	150,000/=	100,000/=
		Foreign	1000 USD	1000 USD
		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/=
		Village	60,000/=	50,000/=
		5W 1 1 0 G		
		5. Workshop & Garages	1.70.600	100,000
		(a)City / Municipal	150,000/=	100,000/=
		(b)District	120,000/=	100,000/=
		(c)Minor settlement and Village	100,000/=	50,000/=
		6.Bakeries		
		(a)City / Municipal	100,000/=	50,000/=
		(b)District	80,000/=	30,000/=
		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	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/=	30,000/=
		(c) vimor settlement and vimage	<del>50,000/-</del>	30,000/-
		10. Silver and Gold Smith/ Dealer		
		(a)City / Municipal	300,000/=	200,000/=
		(b)District	250,000/=	200,000/=
		(c)Minor settlement and Village	100,000/=	80,000/=
		(c)willor settlement and village	100,000/=	00,000/=

11.Flour / Oil milling		
(a)City / Municipal	<del>50,000/=</del>	50,000/=
(b)District	30,000/=	20,000/=
(c)Minor settlement and Village	20,000/=	15,000/=
12.Livestock Trading		
(a)City / Municipal	150,000/=	100,000/=
(b)District	80,000/=	40,000/=
(c)Minor settlement and Village	25,000/=	10,000/=
13.Butchers		
	00.000/	<b>70.000</b> /
(a)City / Municipal	80,000/=	50,000/=
(b)District	60,000/=	40,000/=
(c)Minor settlement and Village	10,000/=	10,000/=
14.Printing and Publishing of books and newspaper		
(a)City / Municipal	400,000/=	250,000/ <del>=</del>
(b)District	250,000/=	200,000/=
(c)Minor settlement and Village	100,000/=	80,000/=
15.Petrol and Filling Stations		
(a)City / Municipal	200,000/=	200,000/=
(b)District	150,000/=	100,000/=
(c)Minor settlement and Village	100,000/=	50,000/=
16.Kiosks / Groceries		
(a)City / Municipal	60,000/ <del>=</del>	40,000/=
(b)District	40,000/=	20,000/=
Village	10,000/=	5,000/=
17.Hair Salon / Barber Shop		
(a)City / Municipal	40,000/=	20,000/=
(b)District	20,000/=	10,000/=
Village ————————————————————————————————————	<mark>5,000/=</mark>	5,000/=
18.Beauty Clinics machinery Tools		
(a)City / Municipal	40,000/=	20,000/=
(b)District	30,000/=	15,000/=
<mark>Village</mark>	10,000/=	5,000/ <del>=</del>
19.Machinery Tools	200.000	200.000
(a)City / Municipal	300,000/=	200,000/=
(b)District	200,000/=	80,000/ <del>=</del>
Village	80,000/=	<mark>50,000/=</mark>

	(c)Minor settlement and Village	40,000/=	30,000/=
	(a) Minor cottlement and Willege	<u>40 000/-</u>	<u> 20 000/-</u>
î .			
	(b)District	80,000/=	50,000/=
		120,000/-	100,000/=
	2 Mater Coul		
	(c)Minor settlement and Village	30,000/=	30,000/=
	(b)District	250,000/=	150,000/=
	(a)City / Municipal	300,000/=	200,000/=
Selling spare parts	1. Motor Vehicle		
Auctioneers		150,000/=	150,000/=
	(c)Minor settlement and Village	20,000/=	10,000/=
	(b)District	80,000/=	40,000/=
	(a)City / Municipal	100,000/=	60,000/=
	(c)Retail		
	(5)333		
			100,000
		300.000/=	200,000/=
	26 Selling of New Shoes		
	Collages		
		500,000/=	250,000/ <del>=</del>
		+ <u> </u>	150,000/=
		200,000	150 0004
	(c)Minor settlement and Village	5,000/=	0
	(b)District	15,000/=	10,000/=
	(a)City / Municipal	50,000/=	30,000/=
	(c)Retail		
	(b)Sub wholesale	200,000/=	100,000
	(a) Wholesale	300,000/=	200,000/=
	(mitumba) dealers		
	23.Second based clothes and Shoes		
	(c) without settlement and vinage	<del>3,000/=</del>	<del>5,000/=</del>
			5,000/ <del>=</del>
			40,000/= 15,000/=
		50,000/	40.000/
	00 T. D.		
	Village	10,000/=	10,000/=
	· /	+ <u>-</u>	10,000/=
			30,000/=
	O1 Calling of Cal		
			50,000/=
			80,000/=
	20.Motor oils and Lubricants (a)City / Municipal	120.000/=	100,000/=
		(a) Wholesale (b)Sub wholesale  (c)Retail  (a)City / Municipal (b)District (c)Minor settlement and Village  24.Private Primary Schools 25.Private Secondary Schools and Collages  26.Selling of New Shoes (a) Wholesale (b)Sub wholesale  (c)Retail (a)City / Municipal (b)District (c)Minor settlement and Village  Auctioneers  Selling spare parts  1.Motor Vehicle (a)City / Municipal (b)District (c)Minor settlement and Village  2.Motor Cycles (a)City / Municipal	(b)District   100,000/=   Village   50,000/=

		(a)City / Municipal	50,000/=	30,000/=
		(b)District	30,000/=	20,000/=
		(c)Minor settlement and	10,000/=	10,000/=
		(d) Village	5,000/=	5,000/=
		(u) vinage	<del>3,000/-</del>	3,000/-
		4.Industrial Spares and Tools		
		(a)City / Municseipal	300,000/=	200,000/=
		(b)District	250,000/=	150,000/=
		(c)Minor settlement and Village	100,000/=	50,000/=
		(c) without settlement and vinage	100,000/-	30,000/-
		5.Agricultural implements, Flour		
		Mills, Machines spares		
		(a)City / Municipal	150,000/=	100,000/=
		(b)District	60,000/=	30,000/=
		(c)Minor settlement and Village	20,000/=	10,000/=
		(0)0.22222		
		6.Marine spares and tools		
		(a)City / Municipal	200,000/=	150,000/=
		(b)District	100,000/=	50,000/=
		(c)Minor settlement and Village	50,000/=	25,000/=
		7.Domestic Appliances Retail		
		(a)City / Municipal	250,000/=	150,000/=
		(b)District	200,000/=	100,000/=
		(c)Minor settlement and Village	50,000/=	25,000/=
		8.Electrical and household items		
		retail;		
		(a)City / Municipal	150,000/=	100,000/=
		(b)District	100,000/=	50,000/=
		(c)Minor settlement	50,000/=	25,000/=
		(d) Village	10,000/=	10,000/=
		(d) vinage	10,000/-	10,000/-
32	<b>Electrical Contractors</b>	Local		
		1 class A	<del>500,000/=</del>	<del>300,000/=</del>
		2 class B	300,000/=	200,000/=
		3 class C	<del>200,000/=</del>	100,000/ <del>=</del>
		4 class D	100,000/=	50,000/=
		5All foreign owned	6,000 USD	3,000 USD
33		(a) Wholesale	300,000/=	200,000/=
		(b)Sub wholesale	200,000/=	150,000
		(c)Retail	1	
		1 City / Municipal	70,000/=	40,000/=
		2 Districts	50,000/=	30,000/=
		3 Minor settlement	50,000/=	15,000/=
		4 Village	8,000/=	<mark>8,000/=</mark>
		(1) (1)		
		(d) Super Markets	700.000	200.000
		1 City / Municipal	500,000/ <del>=</del>	300,000/=

		2 Districts 3 Minor settlement 4 Village  (e)Departmental stores 1 City / Municipal	200,000/= 100,000/= 5,000/= 400,000/=	150,000/= 100,000/= 5,000/= 300,000/=
	General Merchandizing	2 Districts	200,000/=	200,000/=
34	Endorsement on Transfer Licenses	City, Municipal, District, Minor settlement and Villages	10,000/=	10,000/=
35	Duplicate license for list one	City , Municipal , District, Minor settlement and Villages	20,000/=	10,000/=
36	Any other business of national or international nature	City , Municipal At District headquarter In Minor settlement At Villages	80,000/= 50,000/= 15,000/= 5,000/=	60,000/= 40,000/= 15,000/= 5,000/=
37	Any other business not of national or international nature	Local (Tanzania) Foreign owned	200,000/= 2,000 USD	100,000/= 1,000 USD