

U4 Expert Answer



Overview of Corruption in Tanzania

Query:

Please provide me with an overview of corruption and anti-corruption efforts in Tanzania

Purpose:

I am going to Uganda and Tanzania on inspections of embassies on behalf of my agency.

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Summary:

Both past and current presidents of Tanzania have made strong commitments to fight corruption. Since the publication of the 1996 Warioba report assessing the state of corruption in Tanzania, the country has established a comprehensive body of regulations, laws and oversight institutions aimed at preventing, investigating and sanctioning corrupt practices. These include establishment of the Prevention of Corruption

Bureau, a Good Governance Coordination Unit, and the Ethics Inspectorate Department. Although the public perceive corruption to have declined in recent years, possibly as a result of these efforts, both petty and grand forms of corruption continue to be present in political and administrative systems. Recent corruption scandals led to the resignation of the prime minister in early 2008. Enforcement remains limited, with anti-corruption institutions suffering from lack of staff, resources and coordination. Civil society remains to a large extent excluded from official policy dialogue, limiting its contribution to the anti-corruption reform process.

Part 1: Overview of Corruption in Tanzania

Since the early days of independence, Tanzania has often been referred to for its commitment to counter corruption. On coming to power in 1995, President Mkapa appointed a commission mandated with assessing the state of corruption in the country and formulating recommendations. The commission produced the highly regarded "Warioba report" that led,

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Date: 4 March 2009

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in 1999, to the adoption of a comprehensive National Anti-Corruption Strategy and Action Plan (NACSAP). When he came to power in 2005, President Jakaya Kikwete renewed the country's commitment to fight corruption. Recent analysis, however, suggests that the country continues to face major corruption challenges.

Forms and Extent of Corruption in Tanzania

Extent of Corruption

Although Tanzania continues to perform extremely poorly in TI's Corruption Perceptions Index (CPI, ranked 102nd of 180 with a score of 3.0), the 2006 Afrobarometer survey indicates that the public perceives the level of corruption to have declined between 2003 and 2005. While 58% of respondents thought that some, most or all "elected officials" were involved in corruption in 2003, 'only' 38% thought the same for MPs and 44% for elected local government councillors in 2005. (Please see: http://www.repoa.or.tz/documents_storage/Research%20Activities/AfrobrieffNo33.pdf and http://transparency.org/policy_research/surveys_indices/cpi/2008).

The World Bank's 2007 Worldwide Governance Indicators also show positive trends in terms of control of corruption, with a score of 43 compared to 19 in 2003. Progress has also been recorded in terms of voice and accountability (43.8 compared to 39.4), political stability (39.9 compared to 29.8) and regulatory quality (39.3 compared to 38), while rule of law indicators remain stable (41.9). (Please see: http://info.worldbank.org/governance/wgi2007/sc_chart.asp).

Yet despite this apparent progress, corruption remains a major challenge. The Auditor General has estimated that no less than 20% of the government budget is lost annually to corruption. Recent scandals have involved ministers and political leaders from the ruling Cham Cha Mapinduzi (CCM) party. An independent international audit of Tanzania's Central Bank revealed that more than USD 120 million had been paid to local companies, many of them allegedly fictitious, in what has become one of the most prominent recent

corruption scandals.¹ Following investigations, then Prime Minister Edward Lowassa and two other ministers were forced to resign in February 2008. Their resignations, which triggered the dissolution of the entire cabinet, were due to their involvement in granting a large contract to an American-based company in which they had personal interests. Though quick action was taken, these scandals are likely to shake public confidence in the legal framework for anti-corruption and in the government's commitment to effectively tackle corruption issues. (<http://www.business-anti-corruption.com/en/country-profiles/sub-saharan-africa/tanzania/>).

According to the World Economic Forum's Global Competitiveness Report for 2008-09, corruption is one of the major constraints for doing business in the country. (<http://www.weforum.org/documents/GCR0809/index.html>). These perceptions, however, seem to decrease over time: 20% of companies surveyed within the framework of the World Bank and IFC 2006 Enterprise Survey identified corruption as one of the largest constraints to business operations in the country, compared to 51% in 2003. (<http://www.enterprisesurveys.org/ExploreEconomies/?economyid=193&year=2006>). The 2004 World Bank and IFC Investment Climate Assessment undertaken in 2004 indicates large variations in perceptions of corruption across various regions. Tanga, Iringa/Mbeya and Dar es Salaam, and Arusha were identified as regions where corruption is a serious problem. (<http://siteresources.worldbank.org/EXTAFRUMAFTP/S/Resources/ICA001.pdf>).

Forms of corruption

Bureaucratic Corruption

According to the World Economic Forum's Global Competitiveness Report for 2008-09, companies operating in Tanzania perceive inefficient government bureaucracy as a business constraint. Facilitation payments to speed-up bureaucratic processes are common practice. The World Bank 2006 Enterprise

¹ The Governor of the Central Bank was subsequently fired in January 2008.

survey indicates that 49.5 % of the surveyed companies report that they expect to make informal payments to get things done. (<http://www.enterprisesurveys.org/ExploreEconomies/?economyid=185&year=2006>). The 2004 World Bank IFC Climate Investment Assessment estimates that the median payment amounts to 0.3% of sales, suggesting small but frequent bribes.

Dealing with permits and licences is cumbersome, time-intensive and provides many opportunities for rent-seeking. According to the 2006 IFC-World Bank Enterprise Survey, senior management spend an average of 4% of their time dealing with government regulations. 20% of the companies surveyed expect to give gifts or make informal payments to get an operating licence and 32% to get a construction permit. 9%, 13 % and 19% of companies surveyed expected to give gifts to obtain a water, phone and electricity connections respectively.

Large and small businesses appear to be affected by corruption differently. Micro enterprises, whether formal or informal, rate corruption as a less severe obstacle to doing business in the 2004 Investment Climate Assessment than large enterprises. Companies with higher growth rates and profitability seem to be more vulnerable corruption targets.

The establishment of the Tanzanian Investment Centre (TIC) represents a positive step towards alleviating the regulatory burden.

Political Corruption

According to the 2008 Global Integrity Report, the ruling CCM has recently been shaken by several grand corruption scandals, including the so-called Richmond affair² which led to the above-mentioned resignation of

² Prime Minister Edward Lowassa has been identified as one of the architects of the 2006 contract between the Texas-based Richmond Development Company and the Tanzanian government to provide the latter with 100 MW to the national grid for US \$179 million. The generators never arrived in Tanzania and Richmond appears to have been a shell corporation. Lowassa resigned, and President Kikwete subsequently fired the entire cabinet. (<http://www.africafiles.org/article.asp?ID=17168>).

Prime Minister Lowassa and three cabinet ministers, including Andrew Chenge. Most high officials involved in grand corruption scandals are, however, still members of the party's National Executive Committee. Andrew Chenge himself has been appointed to a committee tasked with probing a recent corruption allegation involving former Prime Minister Lowassa. (<http://report.globalintegrity.org/>)

Another example of political corruption is the misuse for corrupt purposes of what is known as the 'Takrima' clause. This is a traditional hospitality clause, defined in the Election Act as a gift, ostensibly given in good faith. Until 2006, politicians could invoke this clause and offer clothes, food, cash, and construction materials during campaigns in exchange for votes. The high court finally banned this practice in 2006. (http://www.u4.no/pdf/?file=/themes/political-corruption/documents/u4issue6_2006political-corruption-final.pdf).

Close relations between business and political interests are also widespread. The 2004 World Bank-IFC Investment Climate Assessment reports that illicit payments to government officials in order to influence policy making are common practice. These are made either to affect the content of government decrees or the votes of parliament members.

Sectors Most Affected by Corruption

Corruption in Public Procurement

According to the World Bank and IFC 2006 Enterprise Survey, 42% of companies expect to give gifts to secure a government contract. The average payment is estimated at 3% of the contract's value. According to the Business Anti-Corruption Portal, procurement at the local level is reported to be more prone to corruption than at the central level. Accounting for donor funded projects is also reported to be weak.

(<http://www.business-anti-corruption.com/country-profiles/sub-saharan-africa/tanzania/background-information/>).

Tender boards must declare conflicts of interest in tenders, but this is not always the case. The Public Procurement Act makes provision for blacklisting companies involved in corruption, but these regulations are not always enforced.

Corruption in Tax Administration

Extensive corruption and embezzlement of public funds are documented in a number of reports from both private and official sources. In the first half of the 1990s the Revenue Department within the Ministry of Finance went under the nickname 'Tax Exemption Department', due to widespread granting of discretionary tax exemptions to business people willing to pay for them. (<http://www.cmi.no/publications/file/?2558=revenue-administration-and-corruption>). According to a 1996 study by the Economic and Social Research Foundation (ESRF), official statistics underreported the value of imports by as much as 70%. Official statistics on reported revenue from customs duties also indicated large leakages. (<http://www.u4.no/themes/pfm/Revenueissue/revenue2.cfm>).

Following creation of the Tanzania Revenue Authority (TRA) in July 1996, the situation at first appeared to improve, with decreasing corruption and a sharp increase in tax revenue recorded. This trend is reported, however, to have reversed in the first half of the 2000s, with increasing levels of corruption and a decline in tax revenues. (<http://www.cmi.no/publications/publication/?779=fighting-fiscal-corruption>)

Complex laws and lack of administrative capacity create an environment conducive to corrupt practices, leading to low levels of trust towards tax collectors. Instances of TRA staff soliciting bribes during tax assessments have been reported. The 2006 Afrobarometer survey indicates that 55% of respondents believe that some, most, or all tax officials are corrupt. However, 15% of companies surveyed within the framework of the 2006 World Bank-IFC Enterprise Survey reported expecting to give gifts or make informal payments in meeting with tax officials.

Circumstantial evidence also tends to corroborate the prevalence of corruption in tax administration. In December 2008, the former permanent secretary to the Treasury, Gray Mgonga, was taken to court on allegations of abuse of office. He was alleged to have arbitrarily ignored recommendations made by the Tanzania Revenue Authority (TRA) not to grant tax exemption to the M/S Alex Stewart Government Business Corporation company in 2003.

Corruption in the Police

The police in general and traffic police, in particular, are considered extremely vulnerable to corruption. Salaries are low and junior staff members are reported to engage in petty forms of corruption. Senior officers, meanwhile, are reported to benefit with a percentage of overall bribes collected. (<http://www.business-anti-corruption.com/country-profiles/sub-saharan-africa/tanzania/corruption-levels/police/>).

According to a 2006 Commonwealth Human Rights Report, the Prevention of Corruption Bureau reported in 2003 that the police department was the most corrupt institution in Tanzania with the highest number of corruption allegations. In a survey conducted in 2002, more than 60% of respondents knew someone who had experienced corruption involving traffic police. 18%, meanwhile, had been directly exposed to traffic police corruption. (http://www.humanrightsinitiative.org/publications/police/tanzania_country_report_2006.pdf).

The 2006 Afrobarometer survey supports these findings, with close to 72% of respondents stating that some, most or all police officials were involved in corrupt practices.

Judicial Corruption

The judiciary faces major resource and capacity challenges. A Freedom House report from 2006 cites low standards of judicial services due to a poor regulatory framework, weak management and coordination of judicial institutions, and ineffective human resources and administration. It further states that, although the constitution provides for judicial independence, the judiciary has, in practice, rarely restrained the government in politically important cases. High-level government officials are rarely prosecuted for corrupt practices. (<http://www.freedomhouse.org/template.cfm?page=22&year=2006>).

A 2008 Bertelsmann Foundation report substantiates this view with statistics from the Prevention of Corruption Bureau (PCB). Out of the more than 10,000 reported cases, only several hundred have been prosecuted and even fewer convicted. Hardly any high level officials have been tried on corruption charges. Only around 5% of corruption cases reported to the

PCB's regional offices between 2000 and 2005 were heard by a court of law. The report invokes the lack of resources and heavy caseload for judicial inefficiency. (<http://www.bertelsmann-transformation-index.de/64.0.html?L=1>).

Corruption pervades all levels of the judiciary but is reportedly especially prevalent in the lower courts. Bribery is commonly used to speed-up judicial processes. Respondents to the 2006 Afrobarometer believe that some, most or all judges and magistrates are corrupt. 47% of companies questioned for the 2006 World Bank IFC Enterprise Survey believed that the court system was fair, impartial and uncorrupted.

Corruption in Natural Resource Management

According to a 2007 article from a Danish organisation cited by the Business Anti-Corruption Portal, most of the revenues generated by logging are lost to corruption. This study estimates that only 5% of the revenues from timber go to villages and local authorities, while 95% end up in the pockets of corrupt politicians, ministers and companies. The same study also reveals that most companies engaging in either timber imports or exports have close ties with high level politicians. (<http://www.business-anti-corruption.com/country-profiles/sub-saharan-africa/tanzania/corruption-levels/environment-natural-resources-and-extractive-industry/>).

Another report published in 2007 confirms this alarming finding, stating that revenues lost by central and district governments due to under-collection of royalties reached up to 96% of the total amount of potential revenues. At central government level, it is tentatively estimated that nationwide losses of revenue to the Forestry and Beekeeping Division amount nationally to up to USD 58 million annually due to the under-collection of natural forest product royalties in the districts. The report further describes how Tanzanian forestry policy is systematically being manipulated by domestic and foreign private sector interests in concert with senior Tanzanian and foreign government officials. (<http://www.traffic.org/forestry/>).

Part 2: Anti-Corruption Efforts in Tanzania³

Overview of Tanzania's Anti-Corruption Policy Making

The above-mentioned and much celebrated Warioba report laid the foundation for countering corruption in Tanzania and led to the adoption of a comprehensive national anti-corruption strategy and action plans for the 2005-2006 period. The plans provided for measures aimed at removing corrupt leaders, strengthening the existing Prevention of Corruption Bureau, the appointment of a Minister of Good Governance and the establishment of a Commission of Ethics. By October 2000, all 22 government ministries had developed specific corruption plans to address the risks in their respective sectors. Measures included promoting greater transparency, simplifying rules and procedures and improving public access to official information. Efforts were also made to strengthen existing institutions such as the Controller and Auditor General. In 2001, the Public Leadership Code of Ethics made provision for public leaders to disclose their assets.

In December 2006, NACSAP-II was launched covering the period 2006-2010. This second phase focuses more specifically on engaging local government authorities, civil society and the private sector in the fight against corruption. In 2005, a Triangulation Partnership Programme was established to support and coordinate the joint anti-corruption efforts of civil society, government and the private sector in the fight against corruption.

At first glance, Tanzania has made important progress in maintaining a political stability that supports anti-corruption reforms and strengthens its public financial management. The country, however, continues to face

³ This section is mainly based on data compiled on the Business anti-corruption portal: Please see: <http://www.business-anti-corruption.com/en/country-profiles/sub-saharan-africa/tanzania/background-information/>

major challenges in terms of public procurement, revenue collection, auditing and money transfers from central to local governments. The Mkapa government has suffered from a series of major corruption scandals, while Kikwete's administration has sent mixed signals in terms of allowing critical voices in public debates, granting the Prevention of Corruption Bureau's prosecutorial independence and following-up on the Auditor General's reports. (<http://www.cmi.no/publications/file/?2914=anti-corruption-policy-making-in-practice>).

The Legal Framework

The 1971 Prevention of Corruption Act, which was amended in 2002, constitutes the core of Tanzania's anti-corruption legal framework. Corruption is designated as an economic offence, and provisions exist for prison sentences. But there are no financial penalties for economic crimes except for the recovery of stolen assets. Other relevant pieces of legislation include the 2004 Public Procurement Act, the 2002 Public Services Act, and the 2001 Public Finance Act, that provides for the effective control, management, and regulation of the collection and use of the government's finances. Ethical codes for public officials have also been introduced by the Public Leadership code of Ethics Act, which requires public officials in positions of power to declare all properties, assets and liabilities that they own. In 2007, the Prevention and Combating of Corruption Act revised the existing anti-corruption legislation to allow for the implementation of the UN and African Union conventions against corruption. It seeks to bring together anti-corruption institutions, expand the range of corruption offences and address private sector corruption.

The legal framework to fight corruption is in place but leaves room for improvement in many areas. The effectiveness, for example, of the asset declaration regime is hampered by the public's limited access to information on elected officials and lack of access to public officials' declarations.

Whistleblower protection also appears insufficient to protect potential whistleblowers from reprisals and victimisation. Both civil servants and private sector employees reporting cases of corruption are protected from retaliation by law. However, a Global Integrity report from 2007 notes that this is often not the case in practice. (<http://report.globalintegrity.org/Tanzania/2007>).

The Prevention of Corruption Bureau has the mandate to maintain a hotline but rarely reacts to corruption complaints. The 2006 Afrobarometer survey indicates that only 3% of respondents who had witnessed an act of corruption actually reported it, both due to lack of knowledge on how and where to report and out of fear of negative repercussions.

A Freedom of Information Bill has also been discussed for some years, but has been criticised for including many exemptions for accessing government records.

The Institutional Framework

Tanzania's institutional framework for anti-corruption is composed of the Prevention of Corruption Bureau, the Controller and Auditor General and a set of institutions established within the framework of the NACSAP, including a Good Governance Coordination Unit and the Ethics Inspectorate Department. The Office of the Minister of State was also established in the President's Office with responsibility for governance and coordination of anti-corruption activities.

The Prevention of Corruption Bureau (PCB)

The former anti-corruption squad, created in 1974, was re-structured to become the current PCB in 1991. The mandate of the PCB is to investigate, raise awareness and guide government on anti-corruption issues as well as prosecute cases of corruption, either directly or via the Director of Public Prosecutions. The PCB is placed under the president's office. This is likely to undermine its independence, in particular its financial independence. The president appoints members of the PCB. The body does not have the power to prosecute cases involving public officers without the consent of the Director of Public Prosecutions, which is reportedly difficult to obtain. The PCB also suffers from lack of resources and capacity. Between 2000 and 2004, 9,507 reports of corruption were investigated, of which 357 were prosecuted resulting in 48 convictions. The above-mentioned anti-corruption bill, passed in 2007, established the Prevention and Combating of Corruption Bureau, aiming to review and advise the PCB.

The Controller and Auditor General (CAG)

The CAG's oversight functions in public finance and procurement were strengthened in 2001. Its independence is guaranteed by the constitution and the

budget is determined by the executive. It produces annual reports but they are difficult to access, with limited follow-up actions by government. Few sanctions have been taken against public officials involved in cases of financial embezzlement. The Global Integrity report from 2007, however, notes that President Kikwete ordered all executive arms of the government to review the findings and take action on shortcomings before the next exercise. Like many other institutions, the CAG lacks staff and resources to effectively fulfil its responsibilities.

The Commission for Human Rights and Good Governance (CHRGG)

The CHRGG acts as an Ombudsman office that can receive complaints from citizens and make non-binding recommendations to the state, which are reportedly rarely followed. The Commission can also initiate its own investigations. The Commission lacks independence from the President's office, which it cannot investigate.

The Ethics Commission

The Commission is responsible for implementation of the Public Leadership Code of Ethics enacted in 1995. It manages asset declarations and acts to ensure that public officials do not engage in corrupt or illegal practices. Government members are required to file annual reports of assets, which are only publicly accessible under limited circumstances. In practice, many government officials simply do not disclose their assets. The Commission can instigate investigations upon receiving a complaint but complaints cannot be filed anonymously and the process has been criticised for being problematic.

Public Procurement Regulatory Authority (PPRA)

A comprehensive reform of the procurement system was carried out in 2004. The PPRA is responsible for the "application of fair, competitive, transparent, and non-discriminatory and value for money procurement standards and practices". There are provisions for blacklisting companies, but these are rarely enforced. Contractors must register in order to participate in public procurement and a list of registered contractors is distributed to all tender boards. Tender notices and procurement legislation can be found on the website of the PPRA. The authority reports to the Minister of

Finance and all tenders must be published in the media.

E-governance

E-governance is relatively well-developed in Tanzania and all ministries have their own website. Another initiative promoting public access to government information is the Tanzania Governance Noticeboard (TGN). The TGN collates and presents information that is useful for strengthening accountability. Key statistics, including budget data, audits and other governance related indicators, have been gathered in the TGN database. (<http://www.repoa.or.tz/tgn/index.php>)

Assessment of Anti-Corruption Efforts⁴

Tanzania displays characteristics of aid dependency. It is also essentially a one-party state, with considerable natural resources at its disposal. Its corruption challenges include state capture, opaque political party financing, vote-buying and nepotism. Foreign development agencies have placed pressure on the government to adopt institutional and legal anti-corruption reforms, while, internally, recent anti-corruption efforts are slowly regaining the public's trust, providing both information and channels for complaint.

There is still strong resistance to implementation of anti-corruption reform, which to some extent is perceived as donor-driven. The ruling CCM displays a general lack of leadership and interest in actively promoting transparency and accountability. A lack of meaningful public participation and involvement in the anti-corruption debate further contributes to the relatively limited impact of anti-corruption reforms, with civil society largely excluded from effective policy

⁴ This section is mainly based on the U4 report "Anti-corruption policy making in practice: What can be learned for implementing article 5 of UNCAC?" <http://www.cmi.no/publications/file/?2914=anti-corruption-policy-making-in-practice>

monitoring. The restrictive legal environment, combined with 'soft control' over civil society activism lead to limited opportunities for non-state actors to have a real voice in the policy-making process.

There is also a general lack of oversight and political will to hold managers accountable for results as per the Warioba report's recommendations and parliamentary oversight of anti-corruption reforms is largely missing, underscoring a lack of incentive systems attached to the anti-corruption agenda.

Last but not least, anti-corruption efforts suffer from the lack of effective and coherent coordination between the wealth of organisations and stakeholders involved in the anti-corruption agenda.

Other Anti-Corruption Initiatives

Civil Society

Civil society involvement in anti-corruption efforts is important. Although freedom of speech, association and religion are guaranteed by the Tanzanian constitution, these fundamental rights are reportedly frequently violated, and civil society activism is traditionally relatively weak in Tanzania.

At the initial stage of developing the NACSAP, the government strived to involve NGOs, the media, religious leaders, and the private sector, with limited success. NGOs involved in the Triangular Partnership Programme, however, are reportedly rather weak. There are a number of other active coalitions, such as the **Policy Forum** which coordinates NGO input into official policy processes in recent years. However, according to experts consulted within the framework of this query, the government sometimes excludes the Policy Forum from important events such as annual reviews connected to general budget support. The **Research on Poverty Alleviation (REPOA)** is another NGO involved in anti-corruption work. REPOA conducts research, awareness raising workshops and training on poverty reduction and governance related issues. In 2008 it published a study on regional perceptions of corruption as well as on local taxation systems.

Media

According to Reporters Without Borders, Tanzania enjoys an active, large and, to some extent, responsible

print and electronic media, benefiting from genuine press freedom. Media outreach, however, is mainly limited to urban areas. A 2008 Bertelsmann Foundation report invokes unequal access to the media – in particular radio broadcasting - and limited distribution of the qualitatively weak press, as factors contributing to low political participation in Tanzania. Though there has been little investigative journalism focusing on cases of corruption in recent years, the media has extensively covered recent corruption scandals that led to the firing of the Governor of the Central Bank and the resignation of the Prime Minister.

Part 3: Sources on Tanzania and Further Reading

Sources

Afrobarometer: **Combating corruption in Tanzania: Perception and Experience, 2006.**

The Bertelsmann Foundation: **Tanzania Country Report 2008.**

Commonwealth Human Rights Initiative: **The police, the people, the politics: Police accountability in Tanzania, 2006**

Freedom House: **Country Report Tanzania 2008.**

Global Integrity: **Country Report Tanzania 2006, 2007, 2008.**

United Republic of Tanzania: **Tanzania's Presidential Commission of Inquiry Against Corruption 1996.**

World Bank & IFC: **Doing Business in Tanzania 2009.**

World Bank & IFC: **Enterprise Surveys, Tanzania 2003 and 2006.**

World Bank & IFC: **Investment Climate Assessment, Improving Enterprise Performance and Growth in Tanzania 2004.**

World Economic Forum: **Global Competitiveness Report 2008-2009.**

Further Reading**Anti-Corruption Policy Making: What can be learnt for implementing Article 5 of the UNCAC? Report from the Tanzanian Case Study (2007)**

This report explores how anti-corruption policies have come into being in Tanzania, what has been the catalyst and driving force behind them, how they were implemented and what the role of development partners has been in the overall process.

<http://www.cmi.no/publications/file/?2914=anti-corruption-policy-making-in-practice>

National Anti-Corruption Strategy in Tanzania (2007)

Tanzania has demonstrated and sustained its commitment to fight corruption since the early days of independence, as indicated by the launching of a National Anti-Corruption Strategy in December 2006. However, efforts to date haven't always yielded the expected impact. The challenge is now to build on strengths (political leadership and ownership of reforms) and opportunities (country commitment to regional and international treaties such as the UNCAC), while promoting effective participation of civil society and coalition building at the implementation stage of the process.

<http://www.u4.no/pdf/?file=/helpdesk/helpdesk/queries/query135.pdf>

Bribes, Taxes and Regulations: Business Constraints for Micro Enterprises in Tanzania, (2006)

This paper analyses the business environment for micro enterprises in Tanzania based on survey data. The primary objective of the study is to identify major constraints facing the firms' business operations. Taxation, corruption, and regulations in the form of licences and permits, are found to be the most important constraints on business operations.

<http://www.cmi.no/publications/publication/?2124=bribes-taxes-and-regulations>

Measuring 'success' in five African Anti-Corruption Commissions (2005).

This report assesses the success of five anti corruption commissions, using elements of political economy analysis. The findings are based upon in-depth examinations of the operation, operating context and strategies of ACCs in Uganda, Ghana, Tanzania, Malawi and Zambia (chosen both for their perceived state of organisational development and for the

previous knowledge the team have of 3 of the ACCs).
<http://www.u4.no/themes/aacc/finalreport.pdf>

Fighting fiscal corruption:**The case of the Tanzania Revenue Authority (2003)**

This paper examines recent experience in the fight against corruption in the Tanzania Revenue Authority. Two lessons of broader relevance are highlighted. Firstly, even with relatively high wages and good working conditions, corruption may continue to thrive. Secondly, hiring and firing procedures may lead to more corruption. Corrupt tax officers often operate in networks, which also include external actors. The manner in which the administrative reform was implemented in Tanzania, where many of those fired were recruited to the private sector as 'tax experts', seems to have strengthened the corruption networks. This partly explains why the positive process experienced in the initial phase of the new revenue authority was later reversed.

<http://www.cmi.no/publications/file/?779=fighting-fiscal-corruption>

National Integrity System, Country Study Report, Tanzania (2003)

TI's National Integrity System (NIS) country studies are qualitative reports that provide a detailed and nuanced assessment of anti-corruption systems at country level. Since their introduction in 2001, these studies have provided a rich resource that profiles strengths and weaknesses in national anti-corruption systems. The NIS on Tanzania can be found at:
http://www.transparency.org/policy_research/nis/nis_reports_by_country/africa_middle_east