

## Paying taxes

City: Zanzibar Town

<b>Tax or mandatory contribution</b>	Payments (number)	Notes on payments	Time (hours)	Statutory tax rate	Tax base	Total tax rate (% of profit)	Notes on total tax rate
Corporate income tax	5		26	30.0%	taxable income	21.8%	
VAT	12		72	18%	value added		not included
Labor tax (Skill development levy)	12		60	5.00%	gross salaries	5.6%	
City service levy	4		-	fixed fee (TZS 6,500)	turnover	0.1%	
Social security contributions (ZSSF)	12		-	15% (only 10% paid by the employer)	gross salaries	11.3%	
Property tax	1		-	0.20%	property value	0.2%	
Vehicle taxes	1		-	fixed fee (TZS 200,000)		0.8%	
Fuel tax	1		-	TZS 450 per liter	liters	1.0%	
Tax on interest	-		-	10.00%	interest income	0.3%	not included
<b>Total</b>	<b>48</b>		<b>158</b>			<b>40.8%</b>	

## Trading across borders

Zanzibar Town trading through the port of Malindi

### Exporting

	Time (days)	Cost (US\$ per container)
Documents preparation	13	334
Customs clearance and technical control	1	210
Ports and terminal handling	7	150
Inland transportation and handling	1	150
<b>Export total:</b>	<b>22</b>	<b>844</b>

#### Export documents

- Export license
- Customs declaration form
- Bill of lading
- Commercial invoice
- Packing list
- Cargo release order
- Terminal handling receipts

### Importing

	Time (days)	Cost (US\$ per container)
Documents preparation	13	382
Customs clearance and technical control	2	210
Ports and terminal handling	13	450
Inland transportation and handling	1	150
<b>Import total:</b>	<b>29</b>	<b>1,192</b>

#### Import documents

- Import license
- Customs declaration form
- Bill of lading
- Commercial invoice
- Certificate of origin
- Packing list
- Cargo release order
- Terminal handling receipts

## Enforcing contracts

City: Zanzibar Town

Value of claim: TZS 1,277,643

Nature of procedure	Indicator
Procedures (number)	39
Time (days)	469
<i>Filing and service</i>	14
<i>Trial and judgment</i>	365
<i>Enforcement of judgment</i>	90
Cost (% of claim)*	12.6
<i>Attorney cost (% of claim)</i>	10
<i>Court cost (% of claim)</i>	2
<i>Enforcement Cost (% of claim)</i>	0.6

\* Claim assumed to be equivalent to 200% of income per capita.