**JAMHURI YA MUUNGANO WA TANZANIA**



**OFISI YA RAIS**

**TAWALA ZA MIKOA NA SERIKALI ZA MITAA**

**TAARIFA YA MAFUNZO YA WATALAAM NA USIMIKAJO WA MFUMO WA TAUSI KUPITIA PROGRAMU YA RLGSP**

**Imetayarishwa na**:

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Yaliyomo

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**TAARIFA YA MFUMO WA UKUSANYAJI WA MAPATO –TAUSI KATIKA MAMLAKA ZA SERIKALI ZA MITAA KUFIKIA TAREHE 31 MACHI 2023**

# 1.0 Utangulizi

Mfumo wa TAUSI ni mfumo wa Ukusanyaji wa Mapato katika Mamlaka za Serikali za Mitaa, Mfumo huu ni mbadala wa mfumo wa LGRCIS ambao umekuwa ukitumiwa kukusanya kodi na tozo katika Mamlaka za Serikali za Mitaa Tangu Mwaka 2015. Mfumo wa TAUSI umetengenezwa na wataalam wa ndani ukiwa na lengo la kuondoa changamoto nyingi zilizokuwa zikijitokeza wakati wa ukusanyaji kwa kutumia mfumo wa LGRCIS.

## Kazi ya Usimikaji wa Mfumo wa TAUSI

Kazi ya Usimikaji wa Mfumo wa TAUSI imefanyika kwa hatua mbili zifuatazo:-

1. **Hatua ya Majaribio;** Majaribio ya POS za TAUSI yalifanyika kuanzia tarehe Julai 2022 kwa kuunganisha Halmashari mbili katika kila Mkoa kwenye Matumizi ya POS ya TAUSI. Majaribio ya Utoaji wa Leseni yalianza kwa Mkoa Mmoja wa Dar es Salaam kwa Halmashauri 5 za Mkoa kupatiwa Mafunzo ya Vyanzo vingine na kisha kuanza kutoa Leseni za Biashara tarehe 6 Disemba 2022.
2. Hatua ya Uandaaji wa timu za Wataalam za Mikoa TOT na kusimika mfumo kwa nchi nzima. Tarehe 16 January 2023 timu ya Wataalam kutoka Halmashauri na Mikoa iliitishwa na kuandaliwa kama TOT ili waweze kwenda kufundisha wataalam wengine na kuongeza nguvu kwa wataalam wa TAMISEMI Makao Makuu katika kusimika mfumo wa TAUSI.

## 1.2 Mpango kazi wa usimikaji wa mfumo baada ya majaribio kukamilika

1. Kuandaa timu ya wawezeshaji TOT kuanzia tarehe 16/01/2023 hadi tarehe 30/02/2023

2. Kufanya mafunzo na kuunganisha mfumo wa TAUSI katika Halmashauri moja kwa katika kila Mkoa

# 2.0 Malengo ya mpango kazi ya usimikaji wa TAUSI

Kwa kuzingatia bajeti ya uunganishaji wa mfumo wa TAUSI iliyotolewa OR-TAMISEMI ilipanga kutumia fedha hizo kwa kugawa malengo madogo mawili kama ifuatavyo:-

* Kuandaa timu za Mkoa za wataalam wa mfumo na kuwajengea uwezo wa kutosha ili washiriki katika usimikaji wa mfumo na kutoa msaada wa kiufundi ikiwa kama timu ya kuzisimamia na kuzishauri MSM kwenye matumizi ya mfumo wa TAUSI.
* Kuanzisha matumizi ya mfumo wa TAUSI katika Halmashauri mojawapo ya Mkoa kwa kushirikiana na wataalam wote wa ngazi Taifa na Mkoa ili kupeana ujuzi zaidi ambao utawezesha timu ya Mkoa kuendelea na usimikaji wa Mfumo katika Halmashauri zingine ndani ya Mkoa.

# 3.0 Mafunzo ya TOT

Mafunzo ya kuandaa timu ya wawezeshaji (TOT) wa mfumo wa ukusanyaji wa mapato ya ndani-TAUSI yalihudhuriwa na Timu ya wataalam waliochaguliwa wa Mikoa na Halmashauri pamoja na wataalam wa ndani walioshirikishwa. Mafunzo yalianza tarehe 16 January 2023 na kukamilika tarehe 30 Januari, 2023. Timu hii ya Wawezeshaji ilishirikisha Wataalam katika Makundi yafuatayo:- Mikoa (FMO na ICTO), OR-TAMISEMI (DLG-Finance na DICT) pamoja na Wataalam waliobainishwa kutoka baadhi ya Halmashauri kwa kada ya Afisa Biashara, TEHAMA na Wahasibu wa Mapato. Jumla ya Wataalam 148 kutoka makundi tajwa hapo juu walipatiwa mafunzo na Jumla ya Viongozi 9 Kutoka OR-TAMISIMI Dodoma walishiriki katika usimamizi wa mafunzo hayo.

Matokeo ya Mafunzo haya ilikuwa ni kuunda timu za Mikoa zilizowezesha usimikaji wa Mfumo wa TAUSI katika Halmashauri moja ndani ya Mkoa na baadaye kazi hii kufanyika katika Halmashauri zote pamoja na kutoa msaada wa kiufundi katika hatua za awali kwa watumiaji wa mfumo.

# 4.0 Usimikaji wa Mfumo wa TAUSI katika Halmashauri baada ya Mafunzo

Kukamilika kwa mafunzo ya TOT kuliwezesha kuundwa kwa timu 19 zilizokwenda Mikoa 19 kwa hatua ya usimikaji. Mikoa ifuatayo ilipelekewa wataalam na mafunzo ya mfumo wa TAUSI kufanyika: -

Tanga, Morogoro, Iringa, Mbeya, Njombe, Ruvuma, Mtwara, Lindi, Songwe, Rukwa, Katavi, Tabora, Shinyanga, Simiyu, Kagera, Geita, Mara, Manyara na Kilimanjaro.

Katika Mikoa hii Mpango kazi ulikuwa ni kuwajengea uwezo wataalam wa ndani ya Mkoa kwa ajili ya kushirikiana ili kuunganisha Halmashauri Moja ndani ya Mkoa na ianze kukusanya kwa mfumo mpya wa TAUSI. Hata Hivyo Mikoa 15 kati ya hiyo waliandaa mafunzo ya pamoja kwa Halmashauri zote zilizo ndani ya Mkoa kisha timu ikakamilisha uunganishaji wa Halmashauri iliyokusudiwa. Mikoa Mitatu ambayo ni Morogoro, Njombe na Mara ilifanya mafunzo kwa Halmashauri Moja na kuunganisha mfumo katika Halmashauri hiyo kama ilivyokuwa imepangwa, Hata hivyo Mikoa hii ilielekezwa kuhakikisha mafunzo yanaitishwa kwa Halmashauri zilizosalia ili kukamilisha uunganishaji wa mfumo. Kazi hii imefanyika na kukamilika kwa Mikoa yote 19, ukiwemo Mkoa wa Tanga uliofadhiliwa na mradi wa GiZ. Hadi tarehe 18 Februari 2023 Halmashauri 19 kutoka katika Mikoa 19 iliyotajwa hapo juu, tayari zilikuwa zimeanza kutumia mfumo wa TAUSI na kutoa leseni za biashara.

Pamoja na kukamilika kwa kazi katika Halmashauri hizo, Wataalam wa ndani ya Mikoa wameendelea na kazi ya kuunganisha mfumo katika Halmashauri zilizosalia kwa kuzingatia mazingira wezeshi na ratiba ya Wataalam wa ndani ya Mkoa.

Mkoa wa Dar es Salaam tayari ulikuwa umeingizwa kwenye mfumo wa TAUSI na Jumla ya Halmashauri tano za Ndani ya Mkoa huo ziliunganishwa na Mfumo wa TAUSI mapema mwezi Desemba 2022.

Halmashauri za Mikoa ya Tanga, Pwani, Arusha, Mwanza, Dodoma, Singida na Kigoma, zimeendelea kuunganishwa na mfumo wa TAUSI chini ya ufadhili wa GIZ na hadi kufikia tarehe 28/2/2023 ni Halmashauri 11 za Mkoa wa Tanga, Halmashauri 9 za Mkoa wa Pwani na Halmashauri 7 za Mkoa wa Arusha tayari zilikuwa zimeunganishwa na Mfumo wa TAUSI.

# 5.0 Module (Vyanzo) vinavyokusanywa kwenye TAUSI

Mfumo wa TAUSI unaendelea kukamilika katika moduli mbalimbali na baadhi ya moduli za vyanzo vikuu havikufundishwa wakati wa zoezi la usimikaji wa mfumo na zingine zilimefundishwa lakini bado kuanza kutumika kukusanya mapato kupitia mfumo huu wa TAUSI.

## Vyanzo/moduli zilizofundishwa

1. POS Collection
2. Leseni za Biashara na Hotel
3. Ushuru wa Huduma
4. Ushuru wa Nyumba za Kulala Wageni
5. Vibali vya ujenzi
6. Ushuru wa Pango
7. Leseni za Uvuvi

## Moduli ambazo hazikufundishwa

1. Uuzaji wa Viwanja
2. Ukusanyaji wa Taka Ngumu
3. Matumizi ya physical Float

## Aina za Biashara zilizosajiriwa kwenye mfumo

Katika hatua ya usimikaji wa mfumo timu ilielekezwa kutumia kanuni sharia na miongozo ya ukusanyaji na biashara katika kutambua aina za biashara zinazo tolewa leseni. Hata hivyo kwa mjibu wa Sheria biashara zilizotajwa ni kwa makundi na hivyo ufafanuzi wa kutaja ki uhalisia biashara inayofanyika sharia haikuwa imeweka wazi bali kumekuwa na eneo la mkusanyiko linatajwa kama *Any other business not classified.* Hivyo biashara hizo ziliingizwa kwenye mfumo kama zilivyo kwenye Sheria.

Hata hivyo kutoka na umuhimu wa kuchambua na kutaja kwa uhalisia aina za biashara ili kurahisishia wanachi kuomba *specifically*, Timu imepokea mahjitaji kutoka nkwa watumiaji na biashara zilizoombwa zinaendelea kuingizwa kwenye mfumo. Aidha hadi kufikia tarehe 7 Marchi 2023 kuna aina ya biashara 450 ambazo zimesajiliwa kwenye mfumo wa TAUSI. ***Kiambatisho A***

# 6.0 Uunganishaji wa Mfumo na Mafanikio

1 Hadi kufikia tarehe 15 Machi 2023, Halmashauri 156 katika Mikoa 22 tayari zilikuwa zimeunganishwa na Mfumo wa TAUSI na kuanza matumizi katika eneo la kukusanya kwa njia ya POS pamoja na utoaji wa Leseni za Biashara. Watumiaji wa mfumo katika Halmashauri za Mikoa 22 kwa kada za Afisa Mapato (Uhasibu), Afisa Biashara na Afisa TEHAMA tayari wamepatiwa mafunzo.

2. Halmashauri zote 156 zilizoungwa na TAUSI zinatumia POS zilizounganishwa na mfumo wa TAUSI na hivyo kubaki na sehemu ya Halmashauri za Mikoa ya Kigoma, Singida, Mwanza, na Dodoma zinazoendelea na usimikaji wa mfumo chini ya Mpango wa Ufadhili wa GIZ. Halmashauri za Mikoa saba zilizokuwa kwenye Mpango wa GIZ zinatarajiwa kukamili Tarehe 16 April 2023.

3. Wananchi wanaweza kuomba leseni moja kwa moja kupia kwenye portal ya kuomba huduma na kulipia vibali na leseni, mfano katika Halmashauri ya Manispaa ya kinondoni kufikia March 31, 2023 wananchi 2771 walikuwa wameomba leseni, wamelipia leseni na wamepata leseni zao.

4. Mfumo umeondoa na kudhibiti kuingiza walipa kodi zaidi ya mara moja. Usajiri wa kutumia NIDA umewezesha kuwa na taarifa halisi za wafanya biashara

4 Hadi kufikia tarehe 15 Machi Jumla ya POS 5053 zilikuwa zimeunganishwa na mfumo wa TAUSI Hata hivyo POS ambazo hazijaunganishwa na mfumo zinasababishwa na changamoto zifuatazo: -

1. POS zinazoendelea kubadilishiwa mfumo- Mpango wa kuondo kwa makundi ili ukusanyaji usisimame
2. POS zinazotumiwa na Wakusanyaji wa Mikataba zitakazounganishwa kwa Physical float – Physical Float bado haijawa implemented
3. POS zinazokusanya kwenye Minada (mifugo) – Zinasubiri kukamilika kwa maboresho ya GePG kuwezesha kugawanyika kwa control number
4. POS zisizokubaliana na Mfumo wa TAUSI ambazo toleo lake halikuweza kuendana na Mfumo huu mpya

Taarifa ya Idadi ya POS zilizounganishwa na mfumo wa TAUSI kwa kila Halmashauri imeambatishwa. ***Kiambatisho B*.**

# 7.0 Changamoto Katika Usimikaji wa Mfumo wa TAUSI

Katika zoezi zima la kuunganisha mfumo wa TAUSI kumekuwa na changamoto kadhaa zilizo sababishwa na mabadiliko ya technologia pamoja na mahitaji mapya katika mfumo. Changamoto kubwa zilizojitokeza ni kama ifuatavyo: -

**Jedwali 1**

|  |  |  |
| --- | --- | --- |
| Na | Changamoto  | Suluhisho/ Maelekezo |
| 1 | Sheria ya kuambatanisha vibali mbalimbali vya Mamlaka au Taasisi nyingine, Kama vile Bodi ya Nyama, TRA, TFS, kwenye aina za leseni imeonekana kuwa inaweza kuchelewesha Wananchi kupata leseni. | Halmashauri wameelekezwa kufuata sheria zilizopo katika kutoa leseni za Biashara.Kiambatanisho cha **Tax Clearance** kinaweza kupelekea watu wengi kukwepa kuomba leseni kutokana na kuzuia maombi mwanzoni mwa Maombi kwenye Mfumo. hivyo imeshauriwa kuboresha sehemu ya kuweka hicho kiambatanisho kuwa mwisho wa taratibu za mfumo baada ya Muombaji kulipa ada ya leseni  |
| 2 | Uuingizaji wa POS kutoka mfumo wa LGRCIS kwenda mfumo TAUSI kumekuwa na POS zilizoshindwa kukubaliana na Mfumo wa TAUSI. Hii imepelekea baadhi ya Halmashhauri kuanza taratibu za manunuzi ya POS nyingine ili kuendana na mahitaji sahihi ya mfumo wa TAUSI. | Toleo la POS lililoshindwa kuingiliana na mfumo wa TAUSI tayari sample zake zimechukuliwa na TAMISEMI na kwasilishwa kwa suppliers kuona uwezekano wa kuzipatia maboresho ili ziweze kutumika.  |
| 3 | Aina za Biashara zinazotolewa leseni kwenye Halmashauri nyingi zipo kwenye category ya any other business ambayo haikufafanuliwa kwenye sharia ya biashara | Mahitaji yote ya aina za Biashara zinazohitajika tayari zimewasilishwa OR TAMISEMI na zimeingizwa kwenye mfumo na jumla ya aina za Biashara 451 zimeingizwa kwenye mfumo. Biashara nyingine zinaendelea kuingizwa kadiri zinavyo wasilishwa ili waombaji waweze kuziona.  |
| 4 | Usajiri wa watumiaji wa mfumo pamoja na waombaji wa huduma za Serikali kupitia mfumo unawataka kuingia kwa kutumia namba ya usajiri ya utambulisho wa TAIFA (NIN). Hii imekuwa na changamoto kwa baadhi ya watumiaji kwani wananchi wengi wanaofanya biashara wanaonekana kutokuwa na NIDA | Utaratibu wa kutumia kitambulisho cha NIDA unaboresha takwimu na kuwa na mahusiano na mifumo mingine. Hivyo Halmashauri wameelekezwa kusimamia msingi huo na kuhakikisha kila mtumiaji wa mfumo anatumia NIN. |
| 5 | Baadhi ya wafanya Biashara ndani ya mipaka ya Nchi hawana NIDA. Hii imejiteza zaidi kwenye maeneo ya Pembezoni mwa Nchi, Misenyi, Kyerwa na maeneo mengine.Aidha baadhi ya wafanya biashara wameripotiwa kuwa na Umri mdogo chini ya Miaka 18 na hivyo hawana vigezo vya kupewa kitambulisho cha nIDA  | Tayari Halmashauri wameelekezwa kutoa Elimu kwa wananchi kuhakikisha wanaelekezwa biashara kutumia NIN vinginevyo aelekezwe kusajiri biashara yake kwa kufuata taratibu za nchi na hivyo aweze kupatiwa leseni kama Foreigner.Kwa wenye umri mdogo wasajiri biashara zao chini ya usimamizi wa Wazazi au Walezi wao hadi watakapo kuwa na sifa za kuwa walipa kodi kwa mujibu wa Sheria za Nchi |

# 8.0 Mapendekezo na Maoni yaliyowasilishwa

Katika kipindi cha mafunzo na usimikaji wa mfumo kuna maeneo machache yalibainishwa na kufanyiwa kazi au kutolewa ushauri kwa utekelezaji wa baadaye. Maeneo hayo ni kama ifuatavyo:-

1. Kuendelea kuto Elimu kwa Wananchi kwa uharaka zaidi ili wananchi waweze kuongeza kujisajili kwenye mfumo na kuomba leseni pasipo kusubiri kusukumwa.
2. Aina za Biashara zinazoibuliwa hazipo kwenye kumbukumbu ya Halmashauri hii inapelekea biashara ya aina moja kusajiliwa zaidi ya mara moja kwa kubadilisha sehemu ndogo ya jina la aina ya biashara.
3. Maafisa biashara katika Halmashauri nyingi wamekuwa hawazingatii Sheria na Kanuni za utoaji wa leseni kwa kutoa leseni nyingine pasipo kuwa na vibali vya sekta au idara husika.

# VIAMBATISHO

**Kiambatanisho A**

## Aina za Biashara zilizoingizwa kwenye mfumo

|  |  |  |
| --- | --- | --- |
| SN | Business Category | Business Type |
| 1 | Any other business not of national or international nature  | Audio/Video Production |
| 2 | Any other business not of national or international nature  | Booking Office |
| 3 | Any other business not of national or international nature  | Car Music Instalation & Accessories-Rejareja |
| 4 | Any other business not of national or international nature  | Car Services Bay |
| 5 | Any other business not of national or international nature  | Car wash |
| 6 | Any other business not of national or international nature  | Cleaning Services |
| 7 | Any other business not of national or international nature  | Dobi(Dry Cleaner) |
| 8 | Any other business not of national or international nature  | Electronic Money Transfer(Uwakala) |
| 9 | Any other business not of national or international nature  | Fitness/Gym Center |
| 10 | Any other business not of national or international nature  | Furmigation |
| 11 | Any other business not of national or international nature  | Hand Crafts |
| 12 | Any other business not of national or international nature  | Huduma ya Choo |
| 13 | Any other business not of national or international nature  | Huduma ya Miamala ya simu na Huduma ndogo za Kibenki |
| 14 | Any other business not of national or international nature  | Huduma Ya Ulinzi |
| 15 | Any other business not of national or international nature  | Huduma za Mazishi(Funeral Services) |
| 16 | Any other business not of national or international nature  | Kuchana na Kuranda Mbao |
| 17 | Any other business not of national or international nature  | Kuchomelea(Welding) |
| 18 | Any other business not of national or international nature  | Kukodisha Maturubai/Viti/Vifaa vya Muziki |
| 19 | Any other business not of national or international nature  | Kupiga Picha(Photo Studio),Video Shooting |
| 20 | Any other business not of national or international nature  | Kusaga na Kuuza chumvi(Rejareja) |
| 21 | Any other business not of national or international nature  | Kutengeneza mihuri ya kuuza |
| 22 | Any other business not of national or international nature  | Kutengeneza Mizani |
| 23 | Any other business not of national or international nature  | Kuuza Asali-Rejareja |
| 24 | Any other business not of national or international nature  | Kuuza Barafu(Ice cream)-Rejareja |
| 25 | Any other business not of national or international nature  | Kuuza Barafu(Ice Cubes)-Rejareja |
| 26 | Any other business not of national or international nature  | Kuuza CD/Kanda(Video Library) |
| 27 | Any other business not of national or international nature  | Kuuza Gesi Rejareja |
| 28 | Any other business not of national or international nature  | Kuuza Keki |
| 29 | Any other business not of national or international nature  | Kuuza mafuta ya Nazi-Rejareja |
| 30 | Any other business not of national or international nature  | Kuuza mafuta ya Taa(Rejareja) |
| 31 | Any other business not of national or international nature  | Kuuza Magazeti |
| 32 | Any other business not of national or international nature  | Kuuza Magodoro |
| 33 | Any other business not of national or international nature  | Kuuza majiko ya udongo,makarai,majiko ya bati |
| 34 | Any other business not of national or international nature  | Kuuza Mapambo(Decoration)-Rejareja |
| 35 | Any other business not of national or international nature  | Kuuza Mapambo ya Nyumbani |
| 36 | Any other business not of national or international nature  | Kuuza matunda,mbogamboga –Rejareja |
| 37 | Any other business not of national or international nature  | Kuuza Maua |
| 38 | Any other business not of national or international nature  | Kuuza Mayai-Rejareja |
| 39 | Any other business not of national or international nature  | Kuuza maziwa  |
| 40 | Any other business not of national or international nature  | Kuuza Maziwa |
| 41 | Any other business not of national or international nature  | Kuuza Maziwa-Rejareja |
| 42 | Any other business not of national or international nature  | Kuuza Mikate-Rejareja |
| 43 | Any other business not of national or international nature  | Kuuza Mirunda –Rejareja |
| 44 | Any other business not of national or international nature  | Kuuza Miwani-Rejareja |
| 45 | Any other business not of national or international nature  | Kuuza Mkaa-Rejareja |
| 46 | Any other business not of national or international nature  | Kuuza Nafaka-Rejareja |
| 47 | Any other business not of national or international nature  | Kuuza Nyasi za Mifugo-Rejareja |
| 48 | Any other business not of national or international nature  | Kuuza Radio-Rejareja |
| 49 | Any other business not of national or international nature  | Kuuza rangi za Magari-Rejareja |
| 50 | Any other business not of national or international nature  | Kuuza saa |
| 51 | Any other business not of national or international nature  | Kuuza Sabuni –Rejareja |
| 52 | Any other business not of national or international nature  | Kuuza Seat Cover(Rejareja) |
| 53 | Any other business not of national or international nature  | Kuuza Tambi |
| 54 | Any other business not of national or international nature  | Kuuza tyre na tubes Rejareja |
| 55 | Any other business not of national or international nature  | Kuuza Urembo |
| 56 | Any other business not of national or international nature  | Kuuza vifaa vya Aluminium and Glass works(Rejareja) |
| 57 | Any other business not of national or international nature  | Kuuza vifaa vya Bomba-Rejareja |
| 58 | Any other business not of national or international nature  | Kuuza vifaa vya Gesi-Rejareja |
| 59 | Any other business not of national or international nature  | Kuuza vifaa vya Hospitali-Rejareja |
| 60 | Any other business not of national or international nature  | Kuuza Vifaa vya kutengeneza keki –Rejareja |
| 61 | Any other business not of national or international nature  | Kuuza vifaa vya Maabara(Laboratory)-Rejareja |
| 62 | Any other business not of national or international nature  | Kuuza vifaa vya Mazoezi ya Viungo(GNM) |
| 63 | Any other business not of national or international nature  | Kuuza vifaa vya Saloon-Rejareja |
| 64 | Any other business not of national or international nature  | Kuuza vifaa vya Simu-Rejareja |
| 65 | Any other business not of national or international nature  | Kuuza vifaa vya Swimming Pool-Rejareja |
| 66 | Any other business not of national or international nature  | Kuuza vifaa vya Usafi(Cleaning Materials)-Rejareja |
| 67 | Any other business not of national or international nature  | Kuuza vifaa vya Ushonaji |
| 68 | Any other business not of national or international nature  | Kuuza vifaa vya Uvuvi(Net na Pump)-Rejareja |
| 69 | Any other business not of national or international nature  | Kuuza vifaa vya Watoto-Rejareja |
| 70 | Any other business not of national or international nature  | Kuuza vifaa vya Zimamoto-Rejareja |
| 71 | Any other business not of national or international nature  | Kuuza vifaranga vya Kuku-Rejareja |
| 72 | Any other business not of national or international nature  | Kuuza vifungashio(Packaging materials)-Rejareja |
| 73 | Any other business not of national or international nature  | Kuuza Vinyago(Crafts) Rejareja |
| 74 | Any other business not of national or international nature  | Kuuza Vioo-Rejareja |
| 75 | Any other business not of national or international nature  | Kuuza vipodozi(Cosmetics) |
| 76 | Any other business not of national or international nature  | Kuuza viungo(Spices)-Rejareja |
| 77 | Any other business not of national or international nature  | Kuuza waya za Senyenge –Rejareja |
| 78 | Any other business not of national or international nature  | Kuuza Zawadi(Gift Shops)-Rejareja |
| 79 | Any other business not of national or international nature  | Kuziba Pancha na kuchaji Betri |
| 80 | Any other business not of national or international nature  | Land Scaping and Gardening |
| 81 | Any other business not of national or international nature  | Madawa Ya Asili |
| 82 | Any other business not of national or international nature  | Maji Ya Betri |
| 83 | Any other business not of national or international nature  | Maktaba-Kusoma vitabu(Library) |
| 84 | Any other business not of national or international nature  | Manicure and Pedicure |
| 85 | Any other business not of national or international nature  | Mapambo ya Nyumbani |
| 86 | Any other business not of national or international nature  | Mapambo ya Samaki |
| 87 | Any other business not of national or international nature  | Massage/SPA |
| 88 | Any other business not of national or international nature  | Mazao Jumla |
| 89 | Any other business not of national or international nature  | Mazao Rejareja |
| 90 | Any other business not of national or international nature  | Michezo ya watoto |
| 91 | Any other business not of national or international nature  | Paper Cutting  |
| 92 | Any other business not of national or international nature  | Printing Materials(Vifaa Vya Kuprint) |
| 93 | Any other business not of national or international nature  | Safety gear and Accessories –Rejareja |
| 94 | Any other business not of national or international nature  | Sales Of Coffee Making Equipment |
| 95 | Any other business not of national or international nature  | Sanaa(Signs)  |
| 96 | Any other business not of national or international nature  | Services and Maintenance Office |
| 97 | Any other business not of national or international nature  | Shoes Repair |
| 98 | Any other business not of national or international nature  | Sign Writer |
| 99 | Any other business not of national or international nature  | Soft Drinks And Bites |
| 100 | Any other business not of national or international nature  | Soli Za Viatu |
| 101 | Any other business not of national or international nature  | Transportation Of Passengers Within The City |
| 102 | Any other business not of national or international nature  | Transport(Liaison Office) |
| 103 | Any other business not of national or international nature  | Usafi na Usafishaji(General Cleanliness) |
| 104 | Any other business not of national or international nature  | Ushonaji(Tailoring Mart)-Rejareja |
| 105 | Any other business not of national or international nature  | Vifaranga vya Kuku |
| 106 | Any other business not of national or international nature  | Usafirishaji wa mizigo |
| 107 | Any other business not of national or international nature  |  kununua, kusafirisha, kuuza Dagaa TZ BARA |
| 108 | Any other business not of national or international nature  | Kununua, Kusafirisha, Kuuza Samaki TZ BARA |
| 109 | Any other business not of national or international nature  |  Kununua , Kusafirisha, kuuza Mabondo |
| 110 | Any other business not of national or international nature  | Kununua, kusafifisha , kuuza NEKE (CHAMBO |
| 111 | Any other business not of national or international nature  | Kununua , kusafirisha, kuuza ndizi na matunda |
| 112 | Any other business not of national or international nature  | Kununu, Kusafirisha Kahawa |
| 113 | Any other business not of national or international nature  | Heavy Equipment maintanance,service and repair |
| 114 | Any other business not of national or international nature  | kuuza chakula cha mifugo |
| 115 | Any other business not of national or international nature  | kuuza vyombo(Home appliances) |
| 116 | Auctioneers | Auctioneers |
| 117 | Building Contractors | Building Contractor-All Foreign Owned |
| 118 | Building Contractors | Building Contractor-Class I |
| 119 | Building Contractors | Building Contractor-Class II |
| 120 | Building Contractors | Building Contractor-Class III |
| 121 | Building Contractors | Building Contractor-Class IV |
| 122 | Building Contractors | Building Contractor Class V |
| 123 | Building Contractors | Building Contractor - Class VI |
| 124 | Building Contractors | Building Contractor - Class VII |
| 125 | Building Contractors | Building society |
| 126 | Civil Contractors | Civil Contractor-All foreign owned |
| 127 | Civil Contractors | Civil Contractor-Class I |
| 128 | Civil Contractors | Civil Contractor-Class II |
| 129 | Civil Contractors | Civil Contractor-Class III |
| 130 | Civil Contractors | Civil Contractor-Class IV |
| 131 | Civil Contractors | Civil Contractor-Class V |
| 132 | Civil Contractors | Civil Contractor-Class VI |
| 133 | Civil Contractors | Civil Contractor-Class VII |
| 134 | Clearing & Forwarding | Godown |
| 135 | Clearing & Forwarding | Store |
| 136 | Clearing & Forwarding | Warehousing |
| 137 | Cooperative Societies | Cooperative Societies |
| 138 | Electrical Contractors | Electrical Contractor-All foreign owned |
| 139 | Electrical Contractors | Electrical Contractors-Class I |
| 140 | Electrical Contractors | Electrical Contractors-Class II |
| 141 | Electrical Contractors | Electrical Contractors-Class III |
| 142 | Electrical Contractors | Electrical Contractors-Class IV |
| 143 | Electrical Contractors | Electrical Contractors - Class V |
| 144 | Electrical Contractors | Electrical Contractors-Class VI |
| 145 | Electrical Contractors | Electrical Contractors-Class VII |
| 146 | General Merchandizing | Departmental stores- City / Municipal |
| 147 | General Merchandizing | Departmental stores-District |
| 148 | General Merchandizing | Distribution Of Gas |
| 149 | General Merchandizing | Meat Supply |
| 150 | General Merchandizing | Retail shops- City / Municipal |
| 151 | General Merchandizing | Retail shops-District  |
| 152 | General Merchandizing | Retail shops-Minor settlement |
| 153 | General Merchandizing | Retail shops-Village  |
| 154 | General Merchandizing | Sub-wholesale |
| 155 | General Merchandizing | Super Markets-City / Municipal |
| 156 | General Merchandizing |  Super Markets-District |
| 157 | General Merchandizing |  Super Markets-Minor Settlement |
| 158 | General Merchandizing |  Super Markets-Village |
| 159 | General Merchandizing | Supply Of Cerial Crops |
| 160 | General Merchandizing | Supply Of Chemicals |
| 161 | General Merchandizing | Supply Of Computer |
| 162 | General Merchandizing | Supply Of Cooking Oil |
| 163 | General Merchandizing | Supply Of Diesel |
| 164 | General Merchandizing | Supply of Electrical Items |
| 165 | General Merchandizing | Supply Of ICT Equipment |
| 166 | General Merchandizing | Supply Of Kerosine |
| 167 | General Merchandizing | Supply Of Office Equipment |
| 168 | General Merchandizing | Supply Of Petrol |
| 169 | General Merchandizing | Supply Of Stationary |
| 170 | General Merchandizing | Supply Of Tangastone |
| 171 | General Merchandizing | Supply Of Water Pump |
| 172 | General Merchandizing | Wholesale |
| 173 | General Merchandizing | Wholesale of Wood(Kuuza Mbao Jumla) |
| 174 | General Merchandizing | Wholesale of Stationary |
| 175 | General Merchandizing | Wholesale of Spirit and Alcohol |
| 176 | General Merchandizing | Wholesale of Soft Drinks |
| 177 | General Merchandizing | Wholesale of Shoes(Viatu) |
| 178 | General Merchandizing | Wholesale of Sewing Equipment(Vifaa vya Ushonaji) |
| 179 | General Merchandizing | Wholesale of Second Hand(Mitumba) |
| 180 | General Merchandizing | Wholesale of Safety Gear |
| 181 | General Merchandizing | Wholesale of Produce(Kuuza Mazao Jumla) |
| 182 | General Merchandizing | Wholesale of Office Equipment |
| 183 | General Merchandizing | Wholesale of Medicines |
| 184 | General Merchandizing | Wholesale of Mattresses(Magodoro) |
| 185 | General Merchandizing | Wholesale of Laboratory Equipments |
| 186 | General Merchandizing | Wholesale of Furnitures |
| 187 | General Merchandizing | Wholesale of Food products |
| 188 | General Merchandizing | Wholesale of Fire Equipments(Vifaa vya Zimamoto) |
| 189 | General Merchandizing | Wholesale of Electronics |
| 190 | General Merchandizing | Wholesale of Decorations(Mapambo) |
| 191 | General Merchandizing | Wholesale of Cosmetics(Vipodozi) |
| 192 | General Merchandizing | Wholesale of Computers |
| 193 | General Merchandizing | Wholesale of Clothes(Kuuza Nguo) |
| 194 | General Merchandizing | Wholesale of Cereals(Nafaka) |
| 195 | General Merchandizing | Wholesale of Building Materials |
| 196 | General Merchandizing | Wholesale of Bags(Mabegi) |
| 197 | General Merchandizing | Sub Wholesale of Wood(Kuuza Mbao) |
| 198 | General Merchandizing | Sub Wholesale of Stationary |
| 199 | General Merchandizing | Sub Wholesale of Spirit and Alcohol |
| 200 | General Merchandizing | Sub Wholesale of Soft Drinks |
| 201 | General Merchandizing | Sub Wholesale of Shoes(Viatu) |
| 202 | General Merchandizing | Sub Wholesale of Sewing Equipment(Vifaa vya Ushonaji) |
| 203 | General Merchandizing | Sub Wholesale of Second Hand(Mitumba) |
| 204 | General Merchandizing | Sub Wholesale of Safety Gear |
| 205 | General Merchandizing | Sub Wholesale of Produce(Kuuza Mazao) |
| 206 | General Merchandizing | Sub Wholesale of Office Equipment |
| 207 | General Merchandizing | Sub Wholesale of Medicines |
| 208 | General Merchandizing | Sub Wholesale of Mattresses(Magodoro) |
| 209 | General Merchandizing | Sub Wholesale of Laboratory Equipments |
| 210 | General Merchandizing | Sub Wholesale of Furnitures |
| 211 | General Merchandizing | Sub Wholesale of Food products |
| 212 | General Merchandizing | Sub Wholesale of Fire Equipments(Vifaa vya Zimamoto) |
| 213 | General Merchandizing | Sub Wholesale of Electronics |
| 214 | General Merchandizing | Sub Wholesale of Decorations(Mapambo) |
| 215 | General Merchandizing | Sub Wholesale of Cosmetics(Vipodozi) |
| 216 | General Merchandizing | Sub Wholesale of Computers |
| 217 | General Merchandizing | Sub Wholesale of Clothes(Kuuza Nguo) |
| 218 | General Merchandizing | Sub Wholesale of Cereals(Nafaka) |
| 219 | General Merchandizing | Sub-wholesale of Building Materials |
| 220 | General Merchandizing | Sub Wholesale of Bags(Mabegi) |
| 221 | General Trading | Agrobusiness |
| 222 | General Trading | Aluminum And Glass Works Workshop |
| 223 | General Trading | Automobile Garage |
| 224 | General Trading |  Bakeries - City / Municipal |
| 225 | General Trading | Bakeries – District |
| 226 | General Trading | Bakeries - Minor settlement and Village |
| 227 | General Trading | Beauty Clinics machinery Tools - City / Municipal |
| 228 | General Trading | Beauty Clinics machinery Tools – District |
| 229 | General Trading | Beauty Clinics machinery Tools - Minor settlement and Village |
| 230 | General Trading | Beauty Spa |
| 231 | General Trading | Berber Shop |
| 232 | General Trading | Bookstore and stationery retail - City / Municipal |
| 233 | General Trading | Bookstore and stationery retail - District / town |
| 234 | General Trading | Bookstore and stationery retail - Minor settlement and Village |
| 235 | General Trading | Butchers - City / Municipal |
| 236 | General Trading | Butchers - District / town |
| 237 | General Trading | Butchers - Minor settlement and Village |
| 238 | General Trading | Carpets |
| 239 | General Trading | Catering Services-Take away |
| 240 | General Trading | Chakula Cha Mifugo |
| 241 | General Trading | Cooking Gas |
| 242 | General Trading | Curtains |
| 243 | General Trading | Day Care |
| 244 | General Trading | Dental Clinic |
| 245 | General Trading | Dispensary |
| 246 | General Trading | Dispensary, health centre and Laboratory Clinic |
| 247 | General Trading | Display Equipment |
| 248 | General Trading | Driving School |
| 249 | General Trading | Eye Clinic |
| 250 | General Trading | Flour Milling Machine |
| 251 | General Trading | Flour / Oil milling machine - City / Municipal |
| 252 | General Trading | Flour / Oil milling machine - District / town |
| 253 | General Trading | Flour / Oil milling machine - Minor settlement and Village |
| 254 | General Trading | Furniture |
| 255 | General Trading | Furniture Workshop |
| 256 | General Trading | Hair Salon |
| 257 | General Trading | Hair Salon / Barber Shop - City / Municipal |
| 258 | General Trading | Hair Salon / Barber Shop – District |
| 259 | General Trading | Hair Salon / Barber Shop - Minor settlement and Village |
| 260 | General Trading | Hardware and Building materials retail - City / Municipal |
| 261 | General Trading | Hardware and Building materials retail – District |
| 262 | General Trading | Hardware and Building materials retail - Minor settlement and Village |
| 263 | General Trading | Health Centre |
| 264 | General Trading | Hospital – Foreign |
| 265 | General Trading | Hospital – Local |
| 266 | General Trading | Kiosks / Groceries - City / Municipal |
| 267 | General Trading | Kiosks / Groceries – District |
| 268 | General Trading | Kutengeneza Na Kuuza Matofali |
| 269 | General Trading | Kuuza Chemical |
| 270 | General Trading | Kuuza Dawa Za Mifugo |
| 271 | General Trading | Kuuza Mabegi Na Viatu  |
| 272 | General Trading | Kuuza Mbolea |
| 273 | General Trading | Kuuza Nguo(Textile and Garment) |
| 274 | General Trading | Laboratory Clinic |
| 275 | General Trading | Laboratory Equipment |
| 276 | General Trading | Livestock Trading - City / Municipal |
| 277 | General Trading | Livestock Trading - District / town |
| 278 | General Trading | Livestock Trading - Minor settlement and Village |
| 279 | General Trading | Machinery Tools - City / Municipal |
| 280 | General Trading | Machinery Tools – District |
| 281 | General Trading | Machinery Tools - Minor settlement and Village |
| 282 | General Trading | Massage |
| 283 | General Trading | Motor oils and Lubricants - City / Municipal |
| 284 | General Trading | Motor oils and Lubricants – District |
| 285 | General Trading | Motor oils and Lubricants - Minor settlement and Village |
| 286 | General Trading | Motor Vehicle Garage |
| 287 | General Trading | Nursery School |
| 288 | General Trading | Oil Milling Machine |
| 289 | General Trading | Pembejeo Za Kilimo |
| 290 | General Trading | Petrol and Filling Stations - City / Municipal |
| 291 | General Trading | Petrol and Filling Stations – District |
| 292 | General Trading | Petrol and Filling Stations - Minor settlement and Village |
| 293 | General Trading | Polly Clinic |
| 294 | General Trading | Printing and Publishing of books and newspaper - City / Municipal |
| 295 | General Trading | Printing and Publishing of books and newspaper - District |
| 296 | General Trading | Printing and Publishing of books and newspaper - Minor settlement and Village |
| 297 | General Trading | Printing Plate Number  |
| 298 | General Trading | Private College |
| 299 | General Trading | Private Primary Schools |
| 300 | General Trading | Private Secondary School |
| 301 | General Trading | Private Secondary Schools and Collages |
| 302 | General Trading | Pump Services Workshop |
| 303 | General Trading | Restaurant |
| 304 | General Trading | Rice Milling Machine |
| 305 | General Trading | Scrap Metal |
| 306 | General Trading | Second based clothes and Shoes (mitumba) dealers ( Retail ) - City / Municipal |
| 307 | General Trading | Second based clothes and Shoes (mitumba) dealers ( Retail ) - District |
| 308 | General Trading | Second based clothes and Shoes (mitumba) dealers ( Retail ) - Minor settlement and Village |
| 309 | General Trading | Second based clothes and Shoes (mitumba) dealers - Sub-wholesale |
| 310 | General Trading | Second based clothes and Shoes (mitumba) dealers - Wholesale |
| 311 | General Trading | Selling Medicines retail (Duka la Dawa Muhimu) - Part ii poison shop |
| 312 | General Trading | Selling Medicines retail (Pharmacy) - Part i poison shop |
| 313 | General Trading | Selling of fish - City / Municipal |
| 314 | General Trading | Selling of fish – District |
| 315 | General Trading | Selling of fish - Minor settlement and Village |
| 316 | General Trading | Selling of Medical Equipment |
| 317 | General Trading | Selling of New Shoes ( Retail ) - City/ Municipal |
| 318 | General Trading | Selling of New Shoes ( Retail ) – District |
| 319 | General Trading | Selling of New Shoes ( Retail ) - Minor Settlement and Village |
| 320 | General Trading | Selling of New Shoes - Sub-wholesale |
| 321 | General Trading | Selling of New Shoes – Wholesale |
| 322 | General Trading | Swiming Pool Equipment |
| 323 | General Trading | Tailoring Mart |
| 324 | General Trading | Tea Room - City / Municipal |
| 325 | General Trading | Tea Room – District |
| 326 | General Trading | Tea Room - Minor settlement and Village |
| 327 | General Trading | Timber |
| 328 | General Trading | Timber and Furniture Retail - City / Municipal  |
| 329 | General Trading | Timber and Furniture Retail - District / town |
| 330 | General Trading | Vifaa Vya Uvuvi |
| 331 | General Trading | Vifaa Vya Watoto |
| 332 | General Trading | Welding And Metal Fabrication Workshop |
| 333 | General Trading | Workshop & Garages - City / Municipal |
| 334 | General Trading | Workshop & Garages – District |
| 335 | General Trading | Workshop & Garages - Minor settlement and Village |
| 336 | Liquor License | Local Liquor(Kuuza Pombe za Kienyeji) |
| 337 | Liquor License | Retailer On(BAR) |
| 338 | Liquor License | Retailers Off(GROCERY) |
| 339 | Liquor License | Wholesale(LIQUOR) |
| 340 | Lotteries, Games and Amusement |  Entertainment Halls |
| 341 | Mechanical Contractor | Mechanical Contractor-Class I  |
| 342 | Mechanical Contractor | Mechanical Contractor-Class II |
| 343 | Mechanical Contractor | Mechanical Contractor-Class III |
| 344 | Mechanical Contractor | Mechanical Contractor-Class IV |
| 345 | Mechanical Contractor | Mechanical Contractor-Class V |
| 346 | Mechanical Contractor | Mechanical Contractor-Class VI |
| 347 | Mechanical Contractor | Mechanical Contractor-Class VII |
| 348 | Mechanical Contractor | Mechanical Contractor- Foreign Owned |
| 349 | Non Tourists Business Hotel | Catering Services-Mobile Catering |
| 350 | Non Tourists Business Hotel |  Hotel-With Liquor License |
| 351 | Non Tourists Business Hotel | Hotel-Without Liquor license  |
| 352 | Non Tourists Business Hotel |  Lodging Houses |
| 353 | Processing and Manufacturing of goods and Selling | Kutengeneza Tooth Pick |
| 354 | Processing and Manufacturing of goods and Selling | Kutengeneza Unga Wa Lishe |
| 355 | Processing and Manufacturing of goods and Selling | Manufacture Of Nails(Misumari) |
| 356 | Processing and Manufacturing of goods and Selling | Manufacture Of Soaps And Detergents |
| 357 | Processing and Manufacturing of goods and Selling | Manufacture Of Spices |
| 358 | Processing and Manufacturing of goods and Selling | Manufacturing Of Bio Septic Tanks |
| 359 | Processing and Manufacturing of goods and Selling | Recycling Of Plastics |
| 360 | Processing and Manufacturing of goods and Selling | Small scale Industry |
| 361 | Selling spare parts | Agricultural implements, Flour Mills, Machines spares - City/Municipal |
| 362 | Selling spare parts | Agricultural implements, Flour Mills, Machines spares - District |
| 363 | Selling spare parts | Agricultural implements, Flour Mills, Machines spares - Minor settlement and Village |
| 364 | Selling spare parts | Bicycle-City / Municipal |
| 365 | Selling spare parts | Bicycle-District |
| 366 | Selling spare parts | Bicycle-Minor settlement |
| 367 | Selling spare parts | Bicycle-Village |
| 368 | Selling spare parts | Domestic Appliances Retail-City/Municipal |
| 369 | Selling spare parts | Domestic Appliances Retail-District |
| 370 | Selling spare parts | Domestic Appliances Retail- Minor settlement and Village |
| 371 | Selling spare parts | Electrical and household items retail - City/Municipal |
| 372 | Selling spare parts | Electrical and household items retail-District |
| 373 | Selling spare parts | Electrical and household items retail-Minor settlement and Village |
| 374 | Selling spare parts | Industrial Spares and Tools-City/Municipal |
| 375 | Selling spare parts | Industrial Spares and Tools-District |
| 376 | Selling spare parts | Industrial Spares and Tools-Minor settlement and Village |
| 377 | Selling spare parts | Marine spares and tools-City/Municipal |
| 378 | Selling spare parts | Marine spares and tools-District |
| 379 | Selling spare parts | Marine spares and tools-Minor settlement and Village |
| 380 | Selling spare parts | Selling spare parts-Minor settlement and Village |
| 381 | Selling spare parts | Selling spare parts (Motor Cycles) - City / Municipal |
| 382 | Selling spare parts | Selling spare parts (Motor Cycles) – District |
| 383 | Selling spare parts | Selling spare parts (Motor Cycles) - Minor settlement and Village |
| 384 | Selling spare parts | Selling spare parts (motor vehicle) - City / Municipal |
| 385 | Selling spare parts | Selling spare parts (motor vehicle) – District |
| 386 | Specialist Contractors | Specialist Contractor-Class I |
| 387 | Specialist Contractors | Specialist Contractor-Class II |
| 388 | Specialist Contractors | Specialist Contractor-Class III |
| 389 | Specialist Contractors | Specialist Contractor Foreign class I |
| 390 | Specified Profession | Advertising and Marketing Foreign Owned |
| 391 | Specified Profession | Advetising Consultancy Foreign Owned |
| 392 | Specified Profession | Advetising Consultancy Local |
| 393 | Specified Profession | Agriculture Consultancy Foreign Owned |
| 394 | Specified Profession | Agriculture Consultancy Local |
| 395 | Specified Profession | Architecture Foreign |
| 396 | Specified Profession | Architecture local |
| 397 | Specified Profession | Auditor / Accountant Foreign Owned |
| 398 | Specified Profession | Auditor / Accountant Local |
| 399 | Specified Profession | Business consultancy Foreign Owned |
| 400 | Specified Profession | Business consultancy Local |
| 401 | Specified Profession | Car Track Foreign Owned |
| 402 | Specified Profession | Car Track Local |
| 403 | Specified Profession | Education Consultancy Foreign Owned |
| 404 | Specified Profession | Education Consultancy Local |
| 405 | Specified Profession | Engineering Consultancy Local |
| 406 | Specified Profession | Engineers Foreign Owned |
| 407 | Specified Profession | Environment Consultancy Foreign Owned |
| 408 | Specified Profession | Environment Consultancy Local |
| 409 | Specified Profession | Event Management Foreign Owned |
| 410 | Specified Profession | Event Management Local |
| 411 | Specified Profession | Financial Consultancy Foreign Owned |
| 412 | Specified Profession | Financial Consultancy Local |
| 413 | Specified Profession | Graphic Design Foreign Owned |
| 414 | Specified Profession | Graphic Design Local |
| 415 | Specified Profession | Human Resource Consultancy Foreign Owned |
| 416 | Specified Profession | ICT Consultancy Foreign Owned |
| 417 | Specified Profession | ICT Consultancy Local |
| 418 | Specified Profession | Installation of ICT Equipment Foreign Owned |
| 419 | Specified Profession | Installation of ICT Equipment Local |
| 420 | Specified Profession | Insurance Agency Foreign Owned |
| 421 | Specified Profession | Insurance Agency Local |
| 422 | Specified Profession | Interior Decoration Foreign Owned |
| 423 | Specified Profession | Interior Decoration Local |
| 424 | Specified Profession | Investment Management Consultancy Foreign Owned |
| 425 | Specified Profession | Investment Management Consultancy Local |
| 426 | Specified Profession | Lawyer Foreign Owned |
| 427 | Specified Profession | Lawyer Local |
| 428 | Specified Profession | Management Consultancy Foreign Owned |
| 429 | Specified Profession | Management Consultancy Local |
| 430 | Specified Profession | Media Consultancy Foreign Owned |
| 431 | Specified Profession | Media Consultancy Local |
| 432 | Specified Profession | Medical Practitioner Foreign Owned |
| 433 | Specified Profession | Medical Practitioner Local |
| 434 | Specified Profession | Property Management Consultancy Foreign Owned |
| 435 | Specified Profession | Property Management Consultancy Local |
| 436 | Specified Profession | Quantity Surveyor Foreign Owned |
| 437 | Specified Profession | Quantity Surveyor Local |
| 438 | Specified Profession | Real Estate Consultancy Foreign Owned |
| 439 | Specified Profession | Real Estate Consultancy Local |
| 440 | Specified Profession | Research Consultancy Foreign Owned |
| 441 | Specified Profession | Research Consultancy Local |
| 442 | Specified Profession | Road Marking & Sign |
| 443 | Specified Profession | Tax practitioner Foreign Owned |
| 444 | Specified Profession | Tax practitioner Local |
| 445 | Specified Profession | Training Consultancy Foreign Owned |
| 446 | Specified Profession | Training Consultancy Local  |
| 447 | Specified Profession | Waste Management Foreign Owned |
| 448 | Specified Profession | Waste Management Local |
| 449 | Specified Professional | Human Resource Consultancy |
| 450 | Telecommunication Business | Attended telephone officers  |
|   |

**Kiambanisho B**

## Halmashauri zilizoanza kutumia TAUSI na Idadi ya POS zilizoingizwa kwenye mfumo kufikia Machi 31, 2023

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Na** | **Maelezo** | **Idadi ya PoS zilizosajiliwa** |
| **1** | **Mkoa wa Katavi** |  |
|  | Mpanda MC | 11 |
|  | Mpanda DC | 34 |
|  | Mlele DC | 4 |
|  | Nsimbo DC | 37 |
|  | Mpimbwe DC | 9 |
|  | ***Jumla ya Mkoa*** | **95** |
| **2** | **Mkoa wa Simiyu** |  |
|  | Bariadi TC | 26 |
|  | Maswa DC | 33 |
|  | Bariadi DC | 31 |
|  | Meatu DC | 25 |
|  | Busega DC | 38 |
|  | Itilima DC | 36 |
| Jumla ya Mkoa | **189** |
| **3** | **Mkoa wa Njombe** |   |
|  | Njombe TC | 47 |
|  | Makambako TC | 54 |
|  | Njombe DC | 60 |
|  | Ludewa DC | 69 |
|  | Makete DC | 0 |
|  | Wangingombe DC | 69 |
| **Jumla ya Mkoa** | **299** |
| **4** | **Mkoa wa Geita** |  |
|  | Geita TC | 53 |
|  | Geita DC | 32 |
|  | Bukombe DC | 13 |
|  | Chato DC | 23 |
|  | Mbogwe DC | 32 |
|  | Nyanghwale DC | 17 |
| **Jumla ya Mkoa** | **170** |
| **5** | **Mkoa wa Arusha** |  |
|  | Arusha CC | 20 |
|  | Monduli DC | 8 |
|  | Ngorongoro DC | 4 |
|  | Karatu DC | 23 |
|  | Meru DC | 30 |
|  | Arusha DC | 19 |
|  | Longido DC | 10 |
| **Jumla ya Mkoa** | **114** |
| **6** | **Mkoa wa Pwani** |  |
|  | Kibaha TC | 23 |
|  | Bagamoyo DC | 36 |
|  | Mafia DC | 23 |
|  | Kisarawe DC | 16 |
|  | Kibaha DC | 21 |
|  | Rufiji DC | 21 |
|  | Mkuranga DC | 61 |
|  | Chalinze DC | 10 |
|  | Kibiti DC | 10 |
| **Jumla ya Mkoa** | **221** |
| **7** | **Mkoa wa Dodoma** |  |
|  | Dodoma CC | 117 |
|  | Kondoa TC | 3 |
|  | Kondoa DC | 2 |
|  | Mpwapwa DC | 1 |
|  | Kongwa DC | 2 |
|  | Bahi DC | 1 |
|  | Chamwino DC | 32 |
|  | Chemba DC | 26 |
| **Jumla ya Mkoa** | **184** |
| **8** | **Mkoa wa Iringa** |  |
|  | Iringa MC | 41 |
|  | Mafinga TC | 21 |
|  | Iringa DC | 64 |
|  | Mufindi DC | 36 |
|  | Kilolo DC | 22 |
| **Jumla ya Mkoa** | **184** |
| **9** | **Mkoa wa Kigoma** |  |
|  | Kigoma Ujiji MC | 0 |
|  | Kasulu TC | 0 |
|  | Kigoma DC | 30 |
|  | Kasulu DC | 0 |
|  | Kibondo DC | 0 |
|  | Kakonko DC | 31 |
|  | Buhigwe DC | 0 |
|  | Uvinza DC | 0 |
| **Jumla ya Mkoa** | **61** |
| **10** | **Mkoa wa Kilimanjaro** |   |
|  | Moshi MC | 8 |
|  | Hai DC | 9 |
|  | Moshi DC | 62 |
|  | Rombo DC | 17 |
|  | Same DC | 9 |
|  | Mwanga DC | 19 |
|  | Siha DC | 2 |
| **Jumla ya Mkoa** | **126** |
| **11** | **Mkoa wa Lindi** |   |
|  | Lindi MC | 29 |
|  | Nachingwea DC | 29 |
|  | Kilwa DC | 23 |
|  | Liwale DC | 21 |
|  | Mtama DC | 39 |
|  | Ruangwa DC | 28 |
| **Jumla ya Mkoa** | **169** |
| **12** | **Mkoa wa Mara** |   |
|  | Musoma MC | 26 |
|  | Tarime TC | 20 |
|  | Bunda TC | 8 |
|  | Bunda DC | 5 |
|  | Musoma DC | 6 |
|  | Serengeti DC | 15 |
|  | Tarime DC | 23 |
|  | Rorya DC | 20 |
|  | Butiama DC | 21 |
| **Jumla ya Mkoa** | **144** |
| **13** | **Mkoa wa Mbeya** |   |
|  | Mbeya CC | 137 |
|  | Chunya DC | 37 |
|  | Kyela DC | 67 |
|  | Mbeya DC | 56 |
|  | Rungwe DC | 77 |
|  | Mbarali DC | 69 |
|  | Busokelo DC | 45 |
| **Jumla ya Mkoa** | **488** |
| **14** | **Mkoa wa Morogoro** |   |
|  | Morogoro MC | 30 |
|  | Ifakara TC | 12 |
|  | Morogoro DC | 25 |
|  | Kilosa DC | 28 |
|  | Mlimba DC | 11 |
|  | Ulanga DC | 13 |
|  | Mvomero DC | 9 |
|  | Gairo DC | 18 |
|  | Malinyi DC | 20 |
| **Jumla ya Mkoa** | **166** |
| **15** | **Mkoa wa Mtwara** |   |
|  | Mtwara /Mikindani MC | 41 |
|  | Masasi TC | 19 |
|  | Nanyamba TC | 13 |
|  | Newala TC | 41 |
|  | Mtwara DC | 36 |
|  | Newala DC | 26 |
|  | Masasi DC | 44 |
|  | Tandahimba DC | 46 |
|  | Nanyumbu DC | 32 |
| **Jumla ya Mkoa** | **298** |
| **16** | **Mkoa wa Mwanza** |   |
|  | Mwanza CC | 4 |
|  | Ilemela MC | 1 |
|  | Ukerewe DC | 2 |
|  | Sengerema DC | 35 |
|  | Kwimba DC | 2 |
|  | Magu DC | 2 |
|  | Misungwi DC | 5 |
|  | Buchosa DC | 16 |
| **Jumla ya Mkoa** | **67** |
| **17** | **Mkoa wa Ruvuma** |   |
|  | Songea MC | 48 |
|  | Mbinga TC | 41 |
|  | Songea DC | 23 |
|  | Tunduru DC | 27 |
|  | Mbinga DC | 42 |
|  | Namtumbo DC | 32 |
|  | Nyasa DC | 28 |
|  | Madaba DC | 23 |
| **Jumla ya Mkoa** | **264** |
| **18** | **Mkoa wa Shinyanga** |   |
|  | Shinyanga MC | 29 |
|  | Kahama MC | 28 |
|  | Shinyanga DC | 22 |
|  | Kishapu DC | 4 |
|  | Ushetu DC | 4 |
|  | Msalala DC | 4 |
| **Jumla ya Mkoa** | **91** |
| **19** | **Mkoa wa Singida** |   |
|  | Singida MC | 0 |
|  | Singida DC | 0 |
|  | Iramba DC | 84 |
|  | Manyoni DC | 0 |
|  | Ikungi DC | 19 |
|  | Mkalama DC | 0 |
|  | Itigi DC | 0 |
| **Jumla ya Mkoa** | **103** |
| **20** | **Mkoa wa Tabora** |   |
|  | Tabora MC | 25 |
|  | Nzega TC | 23 |
|  | Igunga DC | 24 |
|  | Nzega DC | 29 |
|  | Uyui DC | 54 |
|  | Urambo DC | 30 |
|  | Sikonge DC | 12 |
|  | Kaliua DC | 16 |
| **Jumla ya Mkoa** | **213** |
| **21** | **Mkoa wa Tanga** |   |
|  | Tanga CC | 45 |
|  | Korogwe TC | 17 |
|  | Handeni TC | 18 |
|  | Muheza DC | 7 |
|  | Pangani DC | 19 |
|  | Korogwe DC | 24 |
|  | Handeni DC | 4 |
|  | Lushoto DC | 23 |
|  | Kilindi DC | 3 |
|  | Mkinga DC | 47 |
|  | Bumbuli DC | 3 |
| **Jumla ya Mkoa** | **210** |
| **22** | **Mkoa wa Kagera** |   |
|  | Bukoba MC | 28 |
|  | Karagwe DC | 23 |
|  | Biharamulo DC | 50 |
|  | Muleba DC | 75 |
|  | Bukoba DC | 17 |
|  | Ngara DC | 60 |
|  | Misenyi DC | 28 |
|  | Kyerwa DC | 10 |
| **Jumla ya Mkoa** | **291** |
| **23** | **Mkoa wa Dar es Salaam** |   |
|  | Dar es Salaam CC | 87 |
|  | Kinondoni MC | 99 |
|  | Temeke MC | 55 |
|  | Kigamboni MC | 28 |
|  | Ubungo MC | 42 |
| **Jumla ya Mkoa** | **311** |
| **24** | **Mkoa wa Rukwa** |   |
|  | Sumbawanga MC | 16 |
|  | Sumbawanga DC | 34 |
|  | Nkasi DC | 45 |
|  | Kalambo DC | 31 |
| **Jumla ya Mkoa** | **126** |
| **25** | **Mkoa wa Songwe** |   |
|  | Tunduma TC | 110 |
|  | Ileje DC | 43 |
|  | Mbozi DC | 78 |
|  | Momba DC | 33 |
|  | Songwe DC | 28 |
| **Jumla ya Mkoa** | **292** |
| **26** | **Mkoa wa Manyara** |   |
|  | Babati TC | 32 |
|  | Mbulu TC | 19 |
|  | Babati DC | 37 |
|  | Hanang DC | 28 |
|  | Kiteto DC | 24 |
|  | Mbulu DC | 18 |
|  | Simanjiro DC | 19 |
| **Jumla ya Mkoa** | **177** |
| **JUMLA KUU** | **5053** |