

## **Mwalimu Nyerere's Perspective on Taxation for Development: Is it Relevant Today?**

Rosemary Jotham Mukama

*Faculty of Law – Mzumbe University*

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### **Abstract**

*This study discusses Mwalimu Nyerere's perspective on taxation for development and its relevance today. Mwalimu Nyerere avers that, for any state to prosper, people must pay taxes for the government to handle its regular and development expenditures. The government often introduces extra taxes for accumulating more revenue for its development projects. Undeniably, extra taxes create a danger for imposing excessive taxes to individuals. Alternatively, the government shall employ other methods for obtaining more funds and avoiding excessive taxes. It is revealed in this study, Tanzania has employed traditional taxation, extra taxation, and other methods of obtaining funds. However, it has never been successful in obtaining sufficient funds for its development projects. The reasons for insufficiency are partly because Tanzania's financial and tax regime is not entrepreneurial in nature. Accordingly, it allows: ungrounded tax exemptions; unreasonable tax grace period; unrealistic tax assessments; inadequate cover of taxable businesses and it is more favourable to foreigners than to indigenous. The author employed observation, interview, and documentary review to access both primary and secondary data. It is recommended in this study that, Tanzania needs to have a financial and tax regime that is entrepreneurial in nature. Financial and tax regime of this nature can serve better on the aspect of taxation for development as it will be in tune with reasonable revenues system, contain reasonable tax procedures, covers all tax base and taxable*

*income, addressing all necessary exceptions, closing all possible Pandora's boxes, and it is capable of being realistically executed.*

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## **1.0 Introduction**

This study discusses Mwalimu J. K. Nyerere's perspective on the aspect of taxation for development and its relevance in the contemporary Tanzania. Taxation is an act of levying and collecting tax. Levying of taxes is more of legislative duty while collecting taxes is an administrative duty (Massanda, 2013). It is a system by which a sovereign state raises income for its expenses and developmental projects (Masanda, 2013). The basis of taxation lies into two prerequisites i.e. to support government existence as the existence is a must, and, due to reciprocal relationship between individuals, companies, investors, business personnel and the government (Masanda, 2013). As taxpayer expect country's development in return (Nyerere, 1968:157). Tax is a compulsory contribution to the government payable by an individual, a company, a business owner, and an investor. The said tax is levied to an income, properties, commodities, transactions, and services (Luoga; Ongwamuhana, 2011:1; Khadka, 2015; Garner, 2009:1594). A taxpayer may be required to pay various taxes depending on the nature of an income, property, commodity, transaction, or service one have acquired. Tanzania tax regime incorporates various types of taxes such as: income tax; wealth tax; property tax; service tax; toll tax; tariffs; transfer tax; stamp duty; excise duty; import duty; export duty; and; levies.

Types of tax may include charges, fees, penalties, and interests chargeable under the tax laws. However, by virtue of Section 3 (3) of the Tax Administration Act, Act No. 10 of 2015; Section 3 of

the Tanzania Revenue Authority Act [Cap. 399 RE 2006]; and; Section 3 and Section 78 of the Income Tax Act [Cap. 332 RE 2008], it is important to note that, not all charges, fees, penalties, interests and other monies are taxes. These types of tax can further be classified into two groups namely: direct taxes and indirect taxes payable to either central government or local government authorities (Luoga; Massanda, 2013). Tax law therefore, is a tool for regulating taxation or it can be referred as legal principles that govern tax matters. Purpose of charging taxes is primarily to return government money so as to enable the same to discharge its functions and duties. One of the functions and duties is to enhance development from the taxes it collects in all spheres of life (Mwakikagile, 2006:45; Chachage & Cassam, 2010:24).

Defining the term development Mwalimu J. K. Nyerere (hereinafter “Mwalimu”) stated as follows;

*Development is a process of growth, a movement essentially springing from within the society that is developing. It has to be directed at the fulfilment of human potential and the improvement of social and economic well – being of the people. And, it has to be designed to secure what people themselves perceive to be their social and economic interest (Nyerere, 2011).*

Mwalimu further states that, the main challenges against development may come from national policies, international relations, integration relations, and basic structures of the

economy (Nyerere, 2011). It is in the interest of this study to discuss the aspect of taxation for development comparing with Mwalimu Nyerere's perspective on the similar subject.

## **2.0 An Overview of Tanzania's Tax Regime**

Tanzania's tax regime comprises with policies, laws, and institutions responsible for overseeing and enforcing tax matters and liabilities respectively. Policies, laws and institutions cumulatively creates tax regime that lay down procedures of paying taxes. The laws that are now in force includes but not limited to: legislation such as; the Income Tax Act [Cap. 332 RE 2008] and subsidiary laws made thereunder; the Tax Administration Act, Act No. 10 of 2015 and subsidiary laws made thereunder; the Tanzania Revenue Authority Act [Cap. 339 RE 2006] and subsidiary laws made thereunder; the Finance Acts from 2007 to 2016; the Tanzania Revenue Appeals Act [Cap. 408 RE 2006] and subsidiary laws made thereunder; and; the Value Added Tax Act, Act No. 10 of 2014 and subsidiary laws made thereunder. Furthermore, the tax regime includes also precedents.

On the other part, there exist a good number of institutions dealing with imposing, collecting, and enforcing taxes. These includes: the Tanzania Revenue Authority (TRA); Local Government Authorities (LGAs); the Ministry of Finance (MoF); the Tax Revenue Appeal Board (TRAB); the Tax Revenue Appeals Tribunal (TRAT); the courts of law; and; the Office of the Attorney General. Thus, discipline in enforcing tax laws and intelligent application of Tanzania financial policies to fit the

circumstances and needs in taxation will serve as the best tools (Nyerere, 1968:33; Legum & Mmari, 1995; Green 1995:82 – 83).

### **3.0 Mwalimu Nyerere's Perspective on Taxation for Development**

Mwalimu Nyerere's perspective on the aspect of taxation for development can be deduced as follows;

#### **3.1 It is the Government's Right and Obligation to Impose and Collect Taxes**

Mwalimu Nyerere insisted that, it is a duty of every income earner to pay tax and that the government has the right and obligation to impose and collect taxes. Failure to enforce the right and discharge obligation of imposing and collecting taxes is a feature of a corrupt government. A corrupt government has a tendency of avoiding collecting taxes from wealth people but demand taxes from small traders. The consequences of this failure are low level of public revenues and financial planning for developmental projects. Thus, every income earner has a duty to pay tax so that the government could be able to meet its expenditures (Mwakikagile, 2006: 44 – 45).

#### **3.2 Government without Taxes will Cease to Exist**

Taxes in addition to support development plans and projects, it is also supports the government. The higher the demand of government performance, the higher the demand of taxation. Accordingly government will resort into introducing more taxes. The government cannot be able to perform well when there is a lot of functions to perform and yet the government is taxing the same amount. Thus, it is important for the taxpayers to know that,

demanding more good services from the government, is the same as requesting the government to increase more taxes (Mwakikagile, 2006:45).

### **3.3 Government Often Introduces Extra Taxes**

Governments often introduce extra taxes to cover its expenditures and taking off the ground various developmental projects. Extra taxes in turn become excessive taxes. Taxpayers are paying a lot of taxes to the extent that they would wish not to, but the government has no any other means but to impose and collect tax on them. However, the fact that taxpayers wishes not to be more taxed, it expresses the truth that, they have no more money for themselves and for the government (Mwakikagile, 2006:45). Surprisingly, even with extra taxation, the government had never obtained sufficient fund. Having insufficient funds to cover government's budget has repercussions on important services such as education and the like (Lema *et al.*, 2005). At this juncture, the government ought to have alternative means of accumulating more funds for its expenses and financing of developmental plans and projects.

### **3.4 Methods of Avoiding Excessive Taxes**

Methods of avoiding excessive taxes that are normally employed by the government include foreign gifts, foreign loans, and foreign private investments. In the case of foreign private investments, the government allows individuals or companies to set their investments within Tanzania territory. However, these investors will only agree to invest only if, the government allows them to repatriate the profits (Mwakikagile, 2006:46). Furthermore, the government must have in place a good policy that will safeguard their economic interests. Primarily, introducing these methods is in itself not enough to provide sufficient funds to the government (Nyerere 1966:209). This is a bit more in their

favour than ours. It is equally important to clearly put forward that, foreign aids and loan will never be enough to accommodate government expenditures for development purposes (Mwakikagile, 2006:46).

The reasons being, no country is truthfully willing to help us to the extent of being able to develop as we desire. And even if they would want to truthfully help, it will still not be enough. This is because every country has responsibility to fight poverty. No one is fighting poverty for the whole world (Mwakikagile, 2006:46 - 47). Therefore, it is important to be cautious when accepting foreign financial assistance. This is because, the money received from foreign jurisdictions will never be enough (Mwakikagile, 2006:47). And even if it is enough, our independence and what we believe in as a country may be threatened and jeopardised. It is impossible to have a country which depends to foreign grants, loans, or any sort of foreign financial help for its development and yet remain to be independent (Mwakikagile, 2006:47). Accordingly, we should not accept this kind of foreign financial assistance without asking ourselves that, how this assistance will affect our independence, ability to choose our own political policies and survival as a nation and taking steps to ensure that our independence and survival as a nation is not threatened (Mwakikagile 2006:47 – 49). It is only through taxation that people who are rich and able to pay taxes can compulsorily contribute the income to help the community. However, as it is submitted earlier in this work, taxes alone will never be enough to fund government projects and its expenses (Mwakikagile 2006:47).

### **3.5 Money is not a Major Instrument for Development**

Mwalimu avers that, introduction of extra taxes is more likely to have been contributed by a regard to money as a major instrument of development. As if that is not enough; dependence of foreign financial assistance rather than our own financial resources in development is a major setback (Mwakikagile, 2006:46). Undeniably, Tanzania cannot obtain sufficient funds by depending only from foreign financial assistance (Mwakikagile 2006:47). This fact is very obvious because, there is no World Revenue Authority (WRA) that will impose and collect taxes from developed nations for helping developing nations. And even if it were, the tax collected will never be enough. On the other hand, the taxes given to developing countries would act more in negative than in positive as he who pays the piper calls the tune (Mwakikagile, 2006:47; Chachage & Cassam, 2010:24).

Thus, it was a mistake in relying on money 100% as an instrument for development. Choosing money as a major instrument of our development was very dumb move as we do not have money. As a poor country, that was a big mistake. Furthermore, Tanzania made a mistake to think that she can obtain sufficient fund from other countries for the reasons which have been previously submitted in this work (Mwakikagile, 2006:49). Development can also be brought by people with unity as opposed to people who are divided (Nyerere, 1962:5).

### **3.6 Charity Will Never End Poverty**

One cannot depend on charity to improve living standards. It is equally the same to a sovereign state. Instead of depending on foreign financial assistance, a nation shall make sure that, her people are working very hard; she has to create jobs and allow people to work. This will enable this nation to collect taxes on



these people and somehow contribute to the development of their country (Chachage & Cassam, 2006:24). Working hard is really a way forward to improve living standards (Nyerere, 2011). Where necessary salaries shall be reduced so as to reduce gaps between people (Nyerere, 1962:5; Nyerere, 1974:6).

Furthermore, people need to change their attitude that every educated person shall work in offices (Nyerere 1968:71). Education shall be a tool of changing this attitude and develop knowledge and skills that one will successfully engage in economic activities that can yield taxable profits (Lema *et al.*, 2004:163). Mwalimu kept insisting that, international aid is not an answer to poverty alleviation (Nyerere, 2011:49). People need to work very hard to contribute to their countries' economic growth.

#### **4.0 Relevancy of Mwalimu Nyerere's Perspective on Taxation to the Contemporary Tanzania**

Mwalimu Nyerere's perspective on taxation for development is very relevant to contemporary Tanzania. This can be vividly seen in the following ways; it is true that tax subjects are excessively taxed yet the government has no sufficient fund to meet its expenditures and developmental projects. Giving example of employees, the same salary is subjected to multiple taxation i.e. income tax payable against salary, Value Added Tax (VAT) payable in every consumption transaction save only to those transactions with VAT zero rated, and above all, the same taxed salary is taxed every time an employee makes a withdrawals from bank account or any other bank services, and at the time of receiving pension.

Mwalimu also avers that, often the government has accepted foreign financial assistance e.g. loans and grants to be able to finance its development projects, yet the money has never been enough. This is obvious because, the donor countries has neither been nor will ever be genuinely committed to help developing countries. Just for this reason, donor countries will never offer adequate financial assistance. Mwalimu is giving a warning to Tanzanians that, there is a need to be careful and to exercise due diligence in accepting this type of assistance so as to be able to protect Tanzania's independence in all spheres of life. His warning can be vividly appreciated by making reference to two scenarios. The first scenario is that aspect whereby western countries that allows and recognise homosexuality as a human right, demanded Tanzania to do the same.

These countries even dared to threaten to withhold their financial assistance unless Tanzania implements their demand. The second scenario is that of Tanzania's general election of 2015. Some issues occurred when electing leaders to serve in the Revolutionary Government of Zanzibar (RGZ). The occurred issues led to cancellation of the general election on part of Tanzania Zanzibar. It was then decided to repeat the general election. The westerners demanded the Government of United Republic of Tanzania (GURT) and that of RGZ to declare the result of Zanzibar general election despite of election irregularities, or else they will withhold financial assistance that was already in favour of GURT. They eventually did. However, GURT chose to remain strong and ignore all of the threats.

On issues of private investments not to bring adequate fund as initially expected, could be seen in various few areas. These could be because Tanzania has yet to have good financial laws, and, a good financial and tax policies that she can benefit from. This brings this study at the point of discussing shortcomings in the Tanzania's Financial and Tax Regime (TFTR).

## **5.0 Shortcomings in the TFTR**

Shortcomings in the TFTR are many. However, this study will discuss the following: the TFTR is not entrepreneurial in nature of which just for that reason, it is consisting with ungrounded tax exemptions; unreasonable tax grace period; unrealistic tax assessments; inadequate cover of taxable businesses; and; it is more favourable to foreigners than to indigenous. There are other reasons as well that contributes to the GURT not having sufficient funds for its development projects and government expenditures. The shortcomings and other reasons are hereunder discussed as follows;

### **5.1 The TFTR is not Entrepreneurial in Nature**

An entrepreneur is a person who has taken financial risks of a new enterprise and takes its management (Garner, 2009:613; Wehmeier, 2010:489). The person who has taken the financial risk to start up a business, will be aiming at generating profit. Ordinarily in entrepreneur's world, generating profit is in itself a separate work from the business. This is because an entrepreneur will have to create a balance between the money injected in a business as a capital and quality of business services it offers. The more adequate the capital and quality business services, the more the customers and eventually more profits.

An entrepreneur will never do anything that will jeopardise his business. For example an entrepreneur will never give items or services for free or allowing anyone to exploit his efforts of poverty alleviation or by leaving his business unattended. Above all, an entrepreneur will never divide his customers by offering high quality services for some and low quality services for others. The same attitude is needed by the GURT in formulation of its financial policies, enactment of tax laws and enforcement of the said policies and laws. Just for the reason of lacking that entrepreneurial character, Tanzania is losing a lot of fiscal gain. The discussion hereunder is intended to illustrate how, the TFTR is not entrepreneurial and therefore need be revisited to incorporate entrepreneurial character for more adequate financial gain. The discussion is as follows;

### **5.1.1 It Allows Ungrounded Tax Exemptions**

Tax laws and policies allow exemption of a taxable income in favour of taxpayers. This allowance range from all categories of tax base i.e. employment, business, investments, commodities and services. Section 10 of the Income Tax Act [Cap. 332 RE 2008] gives mandate to the Minister of Finance to allow exemption of any taxable income or class of taxable incomes generated in the United Republic of Tanzania. Furthermore, in the Second Schedule of the same Act, exempts taxable income to be payable by the president of GURT and RGZ. Other categories of persons who are exempted from paying taxes from their salaries includes; diplomats, judges, and justices of appeal pursuant to the Second Schedule of the Income Tax Act [Cap. 332 RE 2008] and Section 4 of the Judges (Remuneration and Terminal Benefits) Act, Act No. 16 of 2007 respectively.

This study is in the view that, Presidents of the two governments being first citizen themselves, ought to lead by examples i.e.

paying taxes. Furthermore, they shall cause ungrounded exemptions to be repealed from Tanzania laws. It is important to note that, some of exemption provision may be applied by taxpayers to commit tax avoidance and/or tax evasion. For example, Second Schedule of the Income Tax Act [Cap. 332 RE 2008] allows exemption of a taxable income of a spouse who is present within the jurisdiction of the United Republic of Tanzania (URT) by mere reasons of accompanying the other spouse. And also foreigners who would otherwise pay taxes but they are exempted on grounds of being foreigners who are working to their foreign governments, and that the main reason of them being present in Tanzania, is to work to their respective governments.

The fact that president of the URT, president of the RGZ, diplomats, spouses, and other foreigners are exempted from paying taxes is unfounded. The list also includes commissioners of human rights and good governance, and also the Controller and Auditor General (CAG) of the GURT pursuant to Article 142 (5) of Constitution of the United Republic of Tanzania. Accordingly, the laws and policies need to be revisited. Exemption from taxes that is direct to a person shall not form part of privileges that accrued to a person by virtue of the public office. Further exemptions are offered pursuant to other tax laws such as Value Added Tax Act, Act No. 5 of 2014.

This conclusion has been supported by various taxpayers<sup>2</sup> whose view suggests that this taxation arrangement defeats the

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<sup>2</sup> Taxpayers interviewed in various areas in Mvomero District and Morogoro Municipality.

constitutional requirement of the equality before the law contrary to Article 13 (1) of Constitution of the United Republic of Tanzania. This assertion is also shared by His Excellency President J. P. Magufuli, when appreciated Mwalimu's move to tax his pension (the Citizen, 2016). Additionally, exemption of taxable income has on it grave repercussions relating to the accumulation of fund to the government and its expenditures. This is because more government income is left out uncollected. No wonder Mwalimu insisted that even if Tanzania introduces more taxes, funds collected will never be enough. It is important for the GURT to understand that, the aspect of taxation for development can be well accommodated by looking into it through human rights lens i.e. right holder is also a duty bearer (Waris, 2013). This means the GURT has a right to impose and collect taxes but it is also have a duty not to offer ungrounded tax exemptions and leave some of its subjects carrying the tax burden.

### **5.1.2 It Contains Unreasonable Tax Grace Period**

The TFTR allows tax grace period to Foreign Direct Investments (FDIs) for a period up to five (5) years or even more. The tax grace period was made to persuade foreign investors. However, this move does not contribute much to GURT in meeting her recurrent expenses. It is also one of the loopholes some of foreign investors have used to avoid paying taxes. Some of the respondents, who chose to remain anonymous, gave examples of investors who used a loophole of tax grace period to have unfair advantage of taxable income. These includes tourist hotels in Dar es Salaam and some mining companies in lake zone (names are withheld).

Seeing the gravity of unreasonable tax grace period, the TRA research and publication department recommended for introduction of capital gain tax.<sup>3</sup> Eventually, the capital gain tax was introduced as recommended. The objective of capital gain tax was to reduce the loss of fiscal gain from FDIs or any entity whose business generates profit that is lasting long for more than twelve (12) months or from mining. Reference is made to Section 11 (4) (a) and (b) of the Income Tax Act [Cap. 332 RE 2008]. However, TRA's hands are tied as they cannot collect capital gain tax from taxpayers who was given tax grace period before introduction of capital gain tax.

### **5.1.3 It Allows Unrealistic Tax Assessments**

The tax law and practice allows tax assessment to a potential business taxpayer before commencement of a business. An indigenous who wishes to start a business, will be required to possess tax clearance certificate as a conditional precedent of obtaining a business licence. In order to get a tax payable, TRA will conduct an assessment. Assessment may be based on the nature of a business, how many workers will be working on that business, whether it is on rented premises and if yes how much is the rent payable in a month etc. All of these facts will contribute into which amount is expected to be generated in a tax fiscal year. It is important to note that a tax fiscal year is twelve months that are counted from January to December. However, no matter what month in a year one is starting a business, will be assessed as per year of income. Meaning the assessment will include even those months of which the business did not exist.

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<sup>3</sup> One of the TRA officers in Morogoro during interview with the author.

This is unrealistic assessments because, the amount assessed as tax payable is not a correct amount. In the sense that, no one knows exactly what will be accumulated in a month from a particular business. This is obviously has a negative effects to a beginner in a business, as it reduces efforts made on acquiring capital to start up a business. The GURT may also be negatively affected as it is very possible to conduct incorrect assessment. Responding to the questions, some of TRA personnel in Morogoro, said that, taxpayers are not understanding this type of tax nor are they willing to pay but they should because without tax clearance certificate, one will never obtain a business licence. "And it is regardless when one is coming to us for a tax clearance certificate. Assessment will be done for a year of income. But, normally when people come to us in November for tax clearance, we will normally advise them to wait until January in the next tax fiscal year."<sup>4</sup> Therefore, a good taxation system must be capable of boosting economic activities and creating more employment opportunities (Ongwamuhana, 2011:110).

#### **5.1.4 It Allows Inadequate Cover of Taxable Businesses**

There are some of the business in Tanzania enjoy unfair tax advantage. Some of these businesses include garment stores and rental residential houses. There are no proper mechanisms to collect taxes from these categories of business. Proper mechanism shall be put in place to ensure that, these categories of business pay taxes for the profit accrued from their business transactions.

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<sup>4</sup> Anonymous



### **5.1.5 It is more Favourable to Foreigners than to Indigenous**

The fact that, an indigenous must pay tax before starting a business, while a foreigner is privileged with a tax grace period, there are no words to explain this other than asserting that TFTR is more favourable to foreigners than to indigenous.

## **5.2 Other Reasons**

These other reasons are more based on attitudes of individuals. These individuals can be found in different categories. There are those who feel that educated people cannot work in any place other than in offices. This attitude contributes into staying for a long time without a job and eventually, the GURT is denied fund from these individuals. There are those who are not willing to work and therefore do not generate any income. That being the case, the GURT does not get any fund from these individuals. And the last category is those individuals who are working but they are not working hard enough to be able to create more taxable income. All of these types of attitude are as well contributed to the GURT to have insufficient funds to its recurrent expenditures. As a result the very same taxpayers are taxed while other individuals enjoy a tax free burden. Furthermore, some of the people entrusted with public offices are not ethical enough. There are been some incidences where public officials engage in embezzlement of funds, fictitious payees i.e. government employees, student loan beneficiaries, etc.

## **6.0 Concluding Remarks**

The foregoing discussion reveals that tax is a major means for the GURT to generate fund. These funds are applied to finance government's budget that can be applied in services offered by the government. The study shows that, Mwalimu's perspective on taxation for development is more relevant today. Mwalimu avers that it is crucial for people to pay taxes. However, it is important for the government to have other means of generating funds. This way, people may be less burdened by taxes. Among the methods Mwalimu suggested are loans, grants, and private investments from foreign countries. But, Mwalimu insisted that in applying these methods, Tanzania shall be very careful as she may lose her independence.

Studying Mwalimu's perspective on taxation, one lesson is very clear. And that is, paying taxes is one step forward to retain country's independence. This is because of the fact that development of a country is a sole responsibility of citizens. Although, other means can be employed in generating funds, taxes remain as a major means of GURT's income generation.

In order to accumulate more income for the GURT, Tanzania needs to have a financial and tax regime that is entrepreneurial in nature. Financial and tax regime of this nature can serve better on the aspect of taxation for development as it will be in tune with reasonable revenues system, contain reasonable tax procedures, covers all tax base and taxable income, addressing all necessary exceptions, closing all possible Pandora's boxes, and it is capable of being realistically executed.

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