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Tanzania Budget
Highlights and Quick
Tax Guide 2015

Diving deep





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Budget highlights

Tax provisions

Corporate Tax

- Exemption of income arising from bonds issued by the East African Development Bank.
- Removal of tax exemption on government projects where the agreements between the government and various institutions involve commercial loans (non-concessional loans). This will not affect projects whose agreements were signed before 1 July 2015.

Pay As You Earn (PAYE)

- The PAYE rate at the lowest tax band has been reduced from 12% to 11%.
- The presumptive tax rates for small businesses has been reduced by 25%.

Skills and Development Levy (SDL)

- Vocational Education and Training Act, Cap 82 has been amended to reinstate SDL exemption for the agricultural sector.

Customs Duty

Reduction of duty rates on:

- Wheat under HS Code 1001.99.10 and HS Code 1001.99.10 from 35% to 10%.
- Buses under HS Code 8702.10.99 and HS Code 8702.90.99 carrying more than 25 passengers to be imported for Dar Rapid Transport (DRT) project from 25% to 10% for one year.

Duty remission on:

- Cereal used in pasta and spaghetti under HS Code 1103.11.00 from 25% to 0%.
- Glucose syrup under HS code 1702.30.00 used in production of sweets and candy, from 10% to 0%.
- Nylon materials used in making fish nets under HS Code 5402.61.00 from 10% to 0%.
- Sticks used for manufacturing of matches under HS Code 4421.90.00 from 25% to 0% for one year.
- Soap manufacturers using LABSA raw materials under HS Code 3402.11.00; HS Code 3402.12.00 and HS Code 3402.19.00 from 10% to 0% for another one year.

Increase in duty rates:

- Plastic tubes for packing of toothpaste and cosmetics under HS Code 3923.90.20 from 10% to 25%.
- Metal bars, rods, angles, shapes, and sections used in construction and building industry under HS Code 7213.10.00 and HS Code 7213.20.00 from 10% to 25%.
- Imported sugar from US\$ 200 per metric tonne to US\$ 460 per metric or 100% of the CIF value whichever is greater.
- Imported rice from US\$ 200 to US\$ 345 per tonne or 75% of the CIF value whichever is greater.





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Duty Exemption:

- Amendment of the Fifth Schedule to allow prisons service to enjoy duty exemption but only for items intended for their official use.
- The Armed Forces Canteen Organization to enjoy exemption for another year.

Introduction of rebate mechanism:

- Duty on industrial sugar will now be 50% from 10% and 40% to be refunded to the importer once TRA have verified that the sugar was utilised in manufacturing process.

Levies introduced:

- Railway Development Levy of 1.5% of CIF value of all imports except exempted goods under EACMA.

Fuel Levies

- Increase of petroleum levy on petrol from Tshs 50 to Tshs 100 per litre.
- Increase in petroleum levy on diesel from Tshs 50 to Tshs 100 per litre.
- Increase in petroleum levy on kerosene from Tshs 50 to Tshs 150 per litre.
- Increase of fuel levy from Tshs 263 per litre to Tshs 313 per litre.

Export Levies

- Increase of the export levy on raw hides and skins from 60% or Tshs 600 per kilogram to 80%

or US\$ 0.52 per kilogram, whichever is higher.

- Introduction of 10% export levy on the FOB value of wet blue leather.

Tanzanian Investment Act

- Introduction of a new class of strategic investors (special strategic investors) under the Tanzania Investment Center whose envisaged investment is at least US\$ 300 million.
- The removal of PVC and HDPE pipes from the list of deemed capital goods under the Tanzania Investment Centre which currently enjoy duty and VAT relief.
- The removal of duty and VAT relief on transportation trailers imported by investors through the Tanzania Investment Centre.

Gaming Taxes

- The imposition of 18% tax on prizes offered to winners.
- The imposition of a principal license fee of US\$ 30,000 or Tshs equivalent for the operation of sports betting business.
- The imposition of a principal license fee of US\$ 10,000 or Tshs equivalent for operation of slot machines.
- The imposition of registration fees of between Tshs 30,000 and Tshs 100,000 on gaming facilities depending on the type of the facility.



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Energy

- Electricity production has increased by 4.8% thanks to the increased capacity of power generation and increased capacity in the electricity distribution network.
- Number of electricity connections has increased by 98,288 (being a 68% increase from 2013) due to completion of electricity production and distribution projects.
- Total electricity production has increased by 287.62 GWh from 2013.
- In the oil and gas sector, total natural gas discovered has increased from 46.5 tcf to 55.08 tcf.

Looking forward

- Increased capacity for production and distribution of electricity.
- Increasing accessibility of electricity in rural areas,
- Legislating bills for energy sector and efficient use of energy.
- The government is set to promote the use and utilization of renewable energy, wind-power, biogas and geothermal being key sources.
- Coal and iron ore mining plants set to be constructed.
- National Energy Policy is also tabled for discussions in Parliament.
- To attain the middle-income status by 2025, Tanzania targets to increase power generation from the current 1,000MW to 4,700MW.

Oil and Gas

- Recent offshore gas discoveries have increased from 46.5 tcf to 55.08 tcf and these have put Tanzania on course to be a key gas producers in the region.
- Tanzania Petroleum Development Corporation (TPDC) has been undergoing major restructuring to ensure it functions are aligned with the country's gas policy. TPDC will be split into two directorates focusing on upstream and downstream activities.
- Two new downstream commercial subsidiaries have been formed: Gas Supply Company (GASCO) and PETROTAN (formerly known as COPEC) which will invest in and market Tanzanian gas and oil.
- 532km gas pipeline with a capacity of 784 MMcf/d of gas from Mnazi Bay to Dar es Salaam was completed in March 2015 but there is still more work to be done in terms of pre-commissioning inspection tests. With the processing plant being 96% complete, the pipeline is expected to be operational in July 2015.





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Looking forward

- Plans are underway to purchase land for the envisaged LNG plant, US\$ 6 million (TShs 12B) is expected to be spent on compensation of the 450 residents that will be displaced. Final investment decision is set to be made in 2016/2017.
- A new fund, Oil and Gas Fund, has been proposed in the National Gas Revenue Policy. The fund's main purpose is to ensure long lasting benefits for the welfare of Tanzanians. The Gas Fund will also control the use of the funds to bring sustainable returns beyond the exhaustion of the resource. The Minister of Finance has indicated that the law that will govern the administration of the fund is being drafted for discussion in Parliament.

Infrastructure and transport

- The Government has continued to improve roads and transportation infrastructure. Construction of various roads and bridges connecting several regions was completed, including:
 - The road from Tunduma to Sumbawanga and Dodoma to Manyoni.
 - Continued focus to improve aviation industry through construction and development of airports, including expansion of J.K. Nyerere, airport Songwe, Mpanda, Kigoma, Tabora, Mafia and Arusha.

- Renovation of railway infrastructure and the purchase of locomotives for central line and TAZARA.
- Mtwara to Dar es Salaam pipeline.
- In the current budget, 15.1% of the total budget (excluding Consolidated Funds) has been allocated to construction and transport sectors amounting to TZS 2428.8 billion.
- Key projects earmarked in the current budget include:
 - The expansion of the Julius Nyerere International Airport.
 - Construction of the Kinyerezi II Electricity plant.
 - Construction of new port at Mbegani.
 - Proceed to third phase of construction of the National ICT backbone.
 - Construction of plants to produce electricity including Ubungo II of 105 MW, 7.5 MW Series Somanga.

Education

- Government to continue efforts under the Big Results Now initiatives for the sector.
- A total TZS 3,870.2 billion has been set aside for the sector of which TZS 348.3 billion allocated to higher education loans.
- Focus on financing and enhancing the quality of education and educational infrastructure.





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Healthcare

- In the current budget, TZS 1821.1 billion shillings equivalent to 11.3% of the total budget has been set aside for healthcare.
- The budget aims at improving healthcare through measures such as purchase of medicines, prevention of epidemics, vaccination of children, and construction of clinics.

Water

- The new 2015/16 budget highlights two critical areas that will continue to be the focus in the future: rural water support and overall water infrastructure. The Government will also continue the implementation of the expansion project at the water plant on the Ruvu Ruvu down in this new financial year.
- Budget Allocation for 2015/16: TZS 573.5 billion shillings equivalent to 3.6% of the total budget would include General Fund.

Agriculture

- Agriculture remains the largest contributor to Tanzania's GDP and employing 75% of Tanzania's workforce.
- The budget for 2015/2016 accounts for 6.2% of the total budget with an allocation of TZS 1,001.4 billion to enable strengthening of the infrastructure for irrigation and construction of warehouses and markets in various parts of the country.
- The Government has subsidized agricultural implements, seeds, fertilizers and agricultural extension and livestock.





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Quick Tax Guide

Income tax rates for individuals

Year 2014 and 2015

Income tax rates for resident individuals

Taxable income (Tshs)	Rate%	Cumulative tax payable (Tshs)
2,040,000	0	N/A
2,040,001 – 4,320,000	11	250,800
4,320,001 – 6,480,000	20	682,000
6,480,001 – 8,640,000	25	1,222,800
8,640,000 and above	30	

*assumes no deduction for NSSF of 10% from base salary

Income tax rate for non-resident individuals

A flat rate of 20% applies to total income, comprised of employment and non-employment income. However, the employment income of a non-resident is subject to tax at the rate of 15% and the employer of a non-resident is obliged to deduct PAYE at the rate of 15% from the payroll, which is a final tax.

The due date for remitting PAYE is within 7 days after the end of the month to which the payment relates. A PAYE summary statement is due within 30 days after each 6 month period.





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Other income

Where a resident individual's income is below Tshs 20 million and that income is exclusively derived from business the tax rates are

Turnover	Tax payable where records are not kept	Tax payable where records are kept
(i) Where turnover does not exceed TShs 4,000,000	N/A	NIL
(ii) Where turnover exceeds Tshs 4,000,000 but does not exceed Tshs 7,500,000	TShs 200,000	3% of the turnover in excess of TShs 4,000,000
(iii) Where turnover exceeds Tshs 7,500,000 but does not exceed Tshs 11,500,000	TShs 424,000	TShs 140,000 plus 3.75% of the turnover in excess of TShs 7,500,000
(iv) Where turnover exceeds Tshs 11,500,000 but does not exceed Tshs 16,000,000	TShs 728,000	TShs 340,000 plus 4.5% in excess of TShs 11,500,000
(v) Where turnover exceeds Tshs 16,000,000 but does not exceed Tshs 20,000,000	TShs 1,150,000	TShs 610,000 plus 5.25% in excess of TShs 16,000,000

Skills and development levy

Skills and development levy is payable to the Commissioner of Income Tax by the employer by the seventh day following month end and is calculated at 5% of cash emoluments, payable monthly. This is an employer cost. In budget 2015, the government re-introduced the exemption that was available for farm workers.





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Personal allowances

No personal allowances are available.

Taxable value of employment benefits

The general rule is that all benefits are taxable at the market value of the benefit, less any contributions that the employee makes towards the benefit, unless a method is specifically provided for.

(a) Car benefit

The taxable benefit is quantified using the Commissioner's prescribed rates based on engine capacity and age of vehicle. However, where the employer does not claim a deduction on, or relief in relation to the ownership, maintenance or operation of the vehicle, then such motor vehicle would not be a taxable benefit to the employee.

(b) Housing

The taxable value of accommodation or housing provided by an employer for an employee is the lesser of:

- the market rent of the accommodation/housing less the employee's contribution; or
- the higher of 15% of the employee's total income or deduction claimed by employer.

(c) Interest on soft loans

The value of a loan benefit is the difference between the statutory interest rate and the rate paid by employees.

The value of the benefit is nil if the term of the loan is less than 12 months and the aggregate amount of the loan, and similar loans outstanding in the last 12 months, does not exceed three months basic salary.

(d) Domestic benefits

Taxable at the market value less any contributions that the employee makes towards the benefit.

(e) Any other benefits

Taxable at the market value less any contributions that the employee makes towards the benefit.





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(f) Tax-free employment benefits

- Foreign income of expatriate resident for the first two years.
- Exempt amounts and payments where withholding tax is a final tax.
- Cafeteria services provided on the employer's premises and available on a non-discriminatory basis.
- Payment for medical services and insurance for medical services for staff on a non-discriminatory basis (for employee, spouse and up to 4 children).
- Any subsistence, travelling, entertainment or other allowance expended wholly and exclusively for the purposes of business.
- Benefit derived from the use of residential premises by an employee of the government or any institution whose budget is fully or substantially met out of government budget.
- Passages where the individual is domiciled more than 20 miles from the place of employment (for employee, spouse and up to 4 children).
- Retirement contributions and payments exempted under the Public Service Retirement Benefits Act 1999.
- Payment that is unreasonable or administratively impracticable for the employer to account for or to allocate to the recipients.
- Individuals may claim a tax deduction on donations under section 12 of the Education Fund Act 2001, provided that they file a tax return with the Commissioner of Income Tax.
- Allowances payable to employees of the government and institutions which receive government subvention for their operations.

National Social Security Fund

See retirement funds.

National Hospital Insurance Fund

No such provision in Tanzania.





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Retirement Funds

A contribution to the National Social Security Fund (NSSF) is based on gross cash emoluments (inclusive of cash allowances and benefits) as follows:

- 10% payable by employer; and
- 10% payable by employee (deducted from employees' wages).

Contributions are compulsory for employers in the private sector.

A deduction is allowed to the employer equal to the actual contribution or the statutory amount, whichever is the lesser. No deduction allowed for non-approved pension funds, including foreign pension schemes.

Corporate income tax rates

Resident company	30%
Non-resident Company (branches)	30%
Income from investments exempted under Economic Processing Zones Act	N/A
Company newly listed on DSE with at least 30% of equity shares issued to the public	25%

Dar es Salaam Stock Exchange exempted from corporate income tax. Holders of gaming licences exempted from paying income tax on their income, which is already subject to gaming tax.





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Qualifying expenditure

Class	Depreciable asset	Rate (%)
1.	Computers and data handling equipment together with peripheral devices; automobiles, buses and minibuses with a seating capacity of less than 30 passengers, goods vehicles with a load capacity of less than 7 tonnes; construction and earthmoving equipment.	37.5
2.	Buses with a seating capacity of 30 or more passengers, heavy general purpose or specialized trucks, trailers and trailer-mounted containers; railroad cars, locomotives, and equipment; vessels, barges, tugs, and similar water transportation equipment; aircraft; other self-propelling vehicles; plant and machinery (including windmills, electric generators and distribution equipment) used in agriculture, manufacturing or mining operations; specialized public utility plant and equipment; and machinery or other irrigation installations and equipment.	25
3.	Office furniture, fixtures and equipment; any asset not included in another class.	12.5
4.	Natural resource exploration and production rights and assets referred to in subparagraph (3) in respect of natural resource prospecting, exploration and development expenditure.	20
5.	Buildings, structures, dams, water reservoirs, fences and similar works of a permanent nature used in agriculture, livestock farming or fish farming.	20
6.	Buildings, structures, dams, water reservoirs, fences and similar works of a permanent nature other than those mentioned in class 5.	5
7.	Intangible assets other than those in class 4.	*
8.	Plant and machinery (including windmills, electric generators and distribution equipment) used in agriculture. and electronic fiscal devices purchased by a non-Value Added Tax registered trader, and equipment used for prospecting and exploration of minerals or petroleum.	100

* Divided by the useful life of the assets in the pool and rounded down to the nearest half year.

Note: If the depreciable balance in a pool of assets at the end of the year after reducing the current wear and tear is less than TShs 1,000,000, wear and tear for that year of income shall be calculated as equal to that amount.





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Withholding tax rates

Nature of payments	Notes	Resident	Non-resident
Dividends paid to a company controlling 25% of shares or more		5%	10%
Dividend paid from unlisted companies		10%*	10%*
Dividend paid by companies listed on DSE		5%*	5%*
Aircraft leasing		10%	10%*
Interest	(2) & (6)	10%**	10%*
Payments for imported software and software licence fee, satellite fee and other IT support payments.			15%
Imported services			15%
Rent	(4)	10%**	15%*
Royalty		15%	15%*
Technical service fee (provided in relation to mining and oil and gas industry)		5%*	15%*
Natural resource payment		15%	15%*
Insurance premium	(3)	0%	5%*
Service fee		5%	15%*
Money transfer commission to a money transfer agent		10%	10%
Fees to directors who are board members		15%	15%





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- (1) * Final tax, **Final tax only for individuals in specified cases
- (2) Withholding tax does not apply to interest paid to a resident financial institution
- (3) Withholding tax relates to premiums paid in conducting a business
- (4) Withholding tax on rent shall not apply to rent paid to a resident person for the use of an asset other than land or buildings
- (5) Withholding tax does not apply to payments made by individuals unless made in conducting a business
- (6) Withholding tax does not apply on interest by strategic investors to foreign banks

Note: Lower rate may apply when there is tax treaty in force. The countries with which Tanzania has signed double tax treaties with are Canada, Denmark, Finland, India, Italy, Norway, South Africa, Sweden, and Zambia. Treaties with Burundi, Kenya and Uganda have been signed but not yet ratified.

The due date for remitting withholding tax is within seven days after the month of deduction.

A summary statement is filed within 30 days after each 6 month period.





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Returns and payment of income tax

- Instalment tax where applicable is payable in 4 equal amounts in the third, sixth, ninth and twelfth months of the year of income.
- For agricultural enterprises there are two instalments of 75% in the ninth month and 25% in the twelfth month of the year of income.
- Basis for instalments: Current year's estimate less previous instalments. Penalties apply if total instalments paid are less than 80% of final tax.
- Final tax is due on or before the last day of the sixth month after year-end.
- Returns are due by the last day of the sixth month after the financial year-end.
- Subject to approval for change, all persons are deemed to have a calendar financial year end.

VAT

Zero rate	0%
Standard rate	18%
Reduced rate	10%
VAT as a fraction of the inclusive price (standard rate)	1/6.55
Annual turnover threshold for registration	TShs 40 million p.a.

Returns and payments are due on the 30th day of the succeeding month.

Customs duty

Import duty rates for goods imported from countries outside the EAC are 0% for raw materials, 10% for intermediate goods and 25% for finished goods. Imports from Kenya have been subject to import duty at a reducing rate over a period of 5 years since commencement of the Customs Union in 2005 and have been reduced to 0% w.e.f January 2010. Imports from Uganda are not subject to import duty.

Goods will only enjoy the preferential community tariffs if they meet the EAC Customs Union Rules of Origin.

A 4% royalty is charged on gold and other metals, 5% on uranium, diamonds and gemstones, 3% on all other minerals, and 12.5% for petroleum and gas.





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Excise duty

Specific rates are charged on wine, spirits, beer, soft drinks, cigarettes and petroleum products.

Ad-valorem rates are 7%, 10%, 20%, 30% and 120%.

The due date of paying the duty depends on the product. For imported products excise is payable before clearance through customs. Please refer to the Customs & Excise publication on our website for the complete list of excise rates.

Export duty

Export duty is applicable on certain items such as hides and skins.

Motor vehicle tax

Motor vehicle registration fee	TShs 150,000
Motorcycle registration fee	TShs 45,000
Registration Card	TShs 10,000
Motor vehicle transfer fee	TShs 50,000
Motor cycle transfer fee	TShs 27,000
Personalised plate numbers fee	TShs 5 for three years

Annual motor vehicle license fee

Engine capacity	Annual fees	Fire inspection fees	Total fee
Up to 500 cc	Tshs 50,000	Tshs 10,000	Tshs 60,000
501 – 1,500 cc	Tshs 150,000	Tshs 20,000	Tshs 170,000
1,501 – 2,500 cc	Tshs 200,000	Tshs 30,000	Tshs 230,000
Above 2,501 cc	Tshs 250,000	Tshs 40,000	Tshs 290,000





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Other transaction taxes

Stamp duty

- Exchange of property	1%
- Instruments, conveyance/transfers including share transfers	1%
- Conveyance of agricultural land	TShs 500 per acre
- Acknowledgement of debt	TShs 500
Air travel tax - domestic travel	TShs 10,000
Air travel tax - international travel	US\$ 40

Duty is payable within 30 days.

Note: Transfer of ownership of assets to the Special Purpose Vehicles (SPV) for the purpose of issuing asset-backed securities is exempted from stamp duty.



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