



Who is Sikika?

Sikika is a Tanzanian non-governmental organization that works to improve healthcare services for all people in Tanzania. We promote better healthcare through various methods like raising awareness, involving communities, evidence-based advocacy, and ensuring that public funds are managed effectively.

Our Study: Improving Tax Compliance in Tanzania

We recently conducted a research study to understand why Tanzanians are not paying local taxes. The study was done in 8 geographically balanced districts including Babati Town Council, Kasulu District Council, Kilolo District Council, Mpwapwa District Council, Mtama District Council, Mwanza City Council, Singida District Council, and Temeke Municipal Council. We spoke with local government authorities and taxpayers to identify the challenges faced in tax collection.

Why It's Important to Understand the Root Causes of Tax Evasion

Our national fight against poverty needs more resources to provide quality public services. But people don't pay taxes for different reasons. Some want to pay but need assistance, some will only pay if they are monitored, and others have decided not to pay at all. Simply punishing individual tax evaders might have a temporary effect, but it can also create resentment and encourage more evasion. A sustainable revenue collection strategy requires community support, which is why we need to understand the underlying causes of tax evasion.

Root Causes of Tax Evasion

Our research shows that taxpayers face challenges in registering and obtaining payment control numbers due to time-consuming visits to various government offices. Another issue is the fading of fiscal receipts that are needed for determining taxable income or profit.

Taxpayers also suggested that punishments should be proportionate, starting with friendlier measures before resorting to force. They emphasized the need for better customer care training for tax collectors.

Many taxpayers were unaware of changes in tax laws and by-laws, as they are not always communicated in a timely manner. Taxpayer education is essential to help people understand when and how tax laws apply.

The overall tax burden is a significant challenge for taxpayers, especially those with unstable incomes. They recommended that revenue authorities should work together and consider taxpayers' income levels when setting tax rates. Some taxpayers expressed concerns about the quality of public goods and services in relation to the taxes they pay, as well as the lack of transparency in revenue and expenditure reports.

What Needs to Be Done

Paying taxes should be easy. We suggest the establishment of one-stop service centres and online taxpayer registration systems that are free of charge. We also need a technical solution to produce and store fiscal receipts for tax administration purposes.

Tax authorities should use a balanced approach when dealing with tax evaders. Minor mistakes could be addressed with reminders and advice, while audits and penalties may be necessary for others. Serious cases involving large sums or persistent evasion should be prosecuted.

Changes in tax laws and by-laws should be widely shared in a timely manner, and taxpayer education is crucial to ensure everyone understands their rights and responsibilities. We need an integrated tax policy that considers taxpayers' ability to pay. Sharing fiscal revenue and expenditure reports with taxpayers will help build trust in the management of public finances.

By addressing the root causes of tax evasion, we can create a clearer and more understandable tax system. This will foster trust between taxpayers and tax collectors, leading to more people willingly accepting their responsibility in the fight against poverty.



Sikika ni nani?

Sikika ni shirika lisilo la kiserikali nchini Tanzania linalofanya kazi ya kuboresha huduma za afya kwa watu wote nchini Tanzania. Tunasaidia kuimarisha huduma za afya kupitia njia mbalimbali kama kuongeza uelewa, kushirikisha jamii, utetezi unaotegemea ushahidi, na kuhakikisha kuwa rasilimali za umma zinasimamiwa kwa ufanisi.

Utafiti Wetu: Kuimarisha Ufuatiliaji wa Kodi nchini Tanzania

Hivi karibuni tumefanya utafiti ili kuelewa sababu za watanzania kutolipa kodi za serikali za mitaa kama ipassavyo. Utafiti huu ulifanyika katika wilaya 8 zenye ulinganifu wa kijiografia, ikiwa ni pamoja na Halmashauri ya Mji Babati, Halmashauri ya Wilaya ya Kasulu, Halmashauri ya Wilaya ya Kilolo, Halmashauri ya Wilaya ya Mpwapwa, Halmashauri ya Wilaya ya Mtama, Halmashauri ya Jiji la Mwanza, Halmashauri ya Wilaya ya Singida, na Halmashauri ya Manispaa ya Temeke. Tulizungumza na mamlaka za serikali za mitaa na walipa kodi ili kubainisha changamoto zinazokabili ukusanyaji wa kodi.

Umuhimu wa Kuelewa Misingi ya Ukwepaji Kodi

Mapambano ya kitaifa dhidi ya umaskini yanahitaji rasilimali zaidi ikiwemo kodi ili kutoa huduma za umma zenye ubora. Hata hivyo baadhi ya watu hawalipa kodi kwa sababu tofauti tofauti. Wengine wanataka kulipa lakini wanahitaji usaidizi, wengine watalipa tu ikiwa wanafuatiliwa, na wengine wameamua kutolipa kabisa. Kuadhibu wakwepa kodi kunaweza kuwa na athari ya muda mfupi, lakini pia kunaweza kuleta chuki na kuchochea ukwepaji zaidi. Mkakati thabiti wa ukusanyaji wa mapato unahitaji ushiriki wa jamii, ndio maana tunahitaji kuelewa sababu za msingi za ukwepaji kodi.

Sababu kuu za Ukwepaji wa Kodi

Utafiti wetu unaonyesha kuwa walipa kodi wanakabiliwa na changamoto za usajili na upatikanaji wa nambari za udhibiti wa malipo ambazo huchukua muda mrefu na hupatikana katika ofisi za serikali. Sababu nyingine ni kufifia kwa risiti za kodi ambazo ni muhimu katika kubainisha mapato au faida yanayotozwa kodi.

Walipa kodi pia wameshauri kuwa adhabu zinapaswa kuwa za uwiano, kuanzia na ndogo ndogo kabla ya kutumia nguvu. Vilevile, wamehimiza umuhimu wa mafunzo ya huduma kwa wateja kwa wokusanyaji wa kodi.

Wengi wa walipa kodi hawakuwa na taarifa kuhusu mabadiliko ya sheria za kodi na kanuni za serikali za mitaa, kwani mabadiliko hayo hayatangazwi kwa wakati. Elimu kwa walipa kodi ni muhimu ili kuwasaidia kuelewa lini na namna sheria za kodi zinavyotumika.

Mzigo wa kodi (tax burden) unaowekwa na mamlaka za serikali za mitaa ni changamoto kubwa kwa walipa kodi, hasa wale ambao hawana vyanzo vya mapato

thabiti. Hata hivyo walipa kodi wamependekeza kuwa mamlaka za ukusanyaji mapato zishirikiane katika kuweka viwango vya kodi, ada, na tozo kwa kuzingatia hali ya mapato ya walipa kodi. Baadhi ya walipa kodi wamesema kuwa ubora wa huduma za umma, kama barabara na huduma za afya, hauendani na mzigo wa kodi wanazolipa. Pia wamekuwa na wasiwasi juu ya matumizi ya fedha kwa kuwa mamlaka za serikali za mitaa haziwashiriki ripoti za mapato na matumizi.

Wengi wa walipa kodi wana tatizo na ukwepaji wa kodi; na kuongeza kuwa ukwepaji wa kodi si tabia inayokubalika kijamii. Wengi wametaka serikali iweke kipaumbele katika kuboresha huduma za kijamii na kueleza vizuri jinsi mapato ya umma yanavyotumika ili kubadilisha mtazamo chanya wa walipa kodi kuhusu ukwepaji wa kodi.

Tunapaswa Kufanya Nini?

Ili kuwezesha ukusanyaji wa mapato kuwa endelevu, kulipa kodi lazima iwe rahisi kwa kuanzisha sehemu moja ya kulipa huduma zote za kodi (one- stop centre) kuwa na mfumo wa usajili wa walipa kodi mtandaoni bila malipo. Pia kunahitajika suluhisho la la kudumu wa kutengeneza na kuhifadhi risiti za kodi zenye ubora ili mamlaka ya kodi iweze kubainisha wajibu wetu wa kodi.

Mamlaka ya kodi inapaswa kutumia njia mbalimbali katika kukabiliana na wakwepaji wa kodi kwa njia inayolingana na kosa. Makosa madogo yanaweza kushughulikiwa kwa kuwakumbusha na kutoa ushauri. Wengine wanaweza kulipa kodi tu ikiwa watakabiliwa na ukaguzi na adhabu. Kesi zenye thamani kubwa, ukwepaji wa mara kwa mara, au shughuli za uhalifu zinapaswa kufikishwa mahakamani.

Mabadiliko katika sheria za kodi na kanuni zinapaswa kusambazwa kwa umma kwa wakati, na elimu kwa walipa kodi ni muhimu ili kuhakikisha kila mtu anaelewa haki na wajibu wake. Sera yetu ya kodi lazima itimize usawa kwa kuzingatia manufaa, mzigo wa kulipa kodi na uwezo wa walipa kodi. Vile vile, upatikanaji wa taarifa za mapato na matumizi ya fedha za umma na walipa kodi kutaimarisha imani katika usimamizi wa fedha za umma.

Kwa kushughulikia kwa mafanikio vyanzo ya ukwepaji wa kodi, tunaweza kuboresha mfumo wa kodi wenye uwazi na urahisi katika kuutumia. Pia, kuboresha uhusiano kati ya walipa kodi na wokusanyaji wa kodi; uhusiano huu ujengwe kwa msingi wa imani badala ya hofu, na hivyo kuwafanya walipa kodi wengi zaidi kukubali jukumu lao katika mapambano dhidi ya umaskini kwa kulipa kodi bila shurti.

